

How to Prepare for ALSDE Monitoring

Tuesday, May 2, 2023

Presented by:

Avery Embry, Talladega County CSFO

Mandi Jones, Decatur City CSFO

Federal Programs Overview

- Financial Management
- Personnel Services
- Property Management
- Federal Funds and Programs
- Procurement



Financial Management

Gross Employee Salary Report (GESR)

- Be prepared to explain any decreases in FTEs FY2018-FY2023

Alabama State Department of Education			
Required Form #3 –			
Continuation of Compensation during COVID Closures			
LEAs are required to demonstrate that to the greatest extent possible, they have continued to pay employees and contractors during the period of disruption or closures related to coronavirus.			
<Insert LEA>			
Gross Employee Salary Report (GESR) Data			
Input the total FTE for each requested year from the last page of the report into the table below.			
Please attach the supporting documentation to this form.			
FY2018		FY2021	
FY2019		FY2022	
FY2020		FY2023	

If an LEA had a drop in FTE from one year to another year (i.e. FY2018 to FY2019), the LEA is required to provide a rationale for each yearly drop in FTE.

Brief Explanation of Drop in FTE	
FY2018 to FY2019	
FY2019 to FY2020	
FY2020 to FY2021	
FY2021 to FY2022	
FY2022 to FY2023	

Compensation for Personnel Services

Time & Effort

- Provide/prepare written procedures for time and effort
- Gather samples to show procedures are being followed for all Federal fund sources
- Ex: Timesheets, sign-in sheets, 100% documentation, payroll reports, etc.

Time & Effort Sample

LEA _____

School _____
(if applicable)

Please indicate the current employment quarter for _____
(school year)

Documented by checking the appropriate box below:

- ☐ Quarter 1. August thru October
- ☐ Quarter 2. November thru January
- ☐ Quarter 3. February thru April
- ☐ Quarter 4. May thru July

_____ spends 100% of my time as a _____
Employee (please print) (position)

Salary funding sources and percentages:

-
-
-

Employee's Signature Date

Supervisor's Signature Date

FEDERALLY FUNDED PROFESSIONAL LEARNING SIGN-IN SHEET

SCHOOL: _____

LOCATION OF TRAINING: _____

I agree that I have attended all of today's professional learning session. I have not signed/initialed for anyone else.

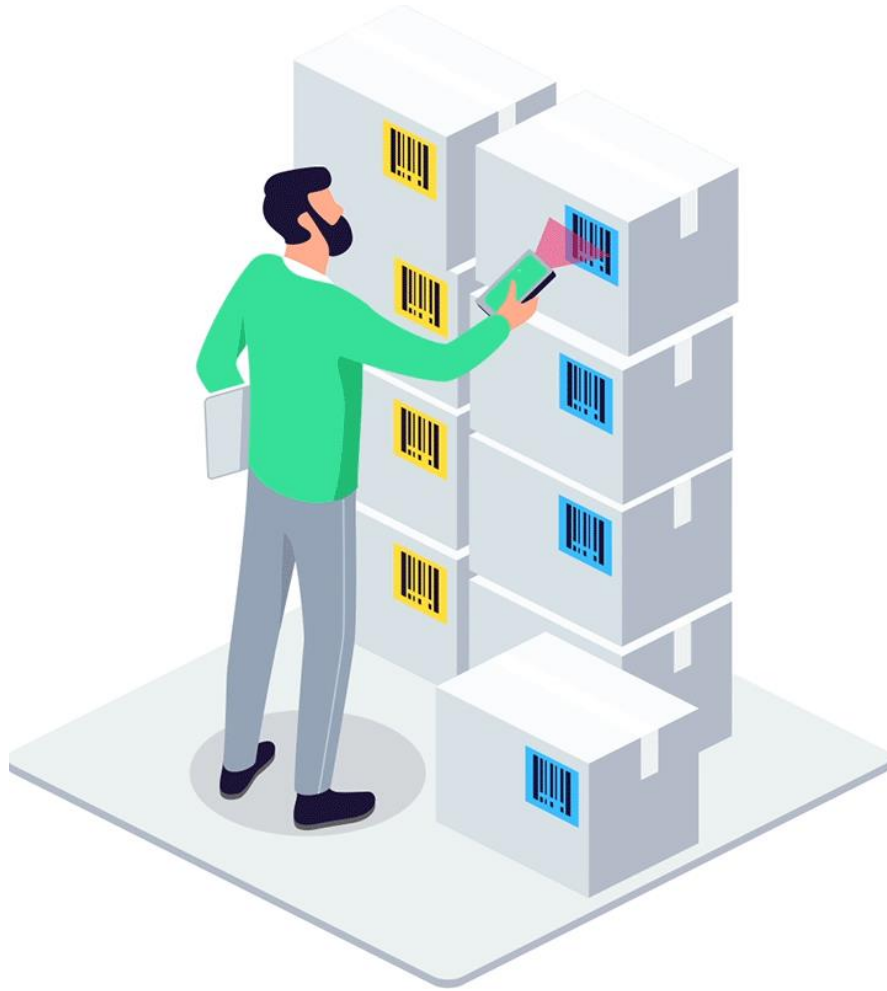
PARTICIPANTS NAMES	DATE	DATE	DATE

This is to certify that the names listed above are school staff who worked solely on this activity which is included within the Title I Schoolwide Plan. I certify that 100% of their time was spent on this activity which is in compliance with this program for the date(s) listed. The information recorded on this form is true and correct to the best of my knowledge.

This is to certify that I "have firsthand knowledge" of these employees' work.

Supervising Administrator: _____ Date: _____

Property : Equipment & Technology



- Refer to Board Policies **and** District Procedures
- Provide samples from most recent inventory review (memos, verification forms, inventory cards, etc.)
- Spreadsheet must contain required elements
 - Export to excel and label columns accordingly

Property Records should include

1. Description
2. Serial or Identification Number
3. Funding Source and FAIN #
4. Who holds the title
5. Location
6. Acquisition Date
7. Cost (% of Federal Participation)
8. Use and Condition
9. Disposition Date and Sale Price (if applicable)



Federal Asset Identification Number (FAIN)

State FY	Fund Source	Description	CFDA #	FAIN #
2014	4180	Title V, Part B – Rural Education Initiative	84.358B	S358B130001
2015	4115	Title I, Part C – Migrant Education	84.011	S011A140001
2016	4110	Title I, Part A	84.010A	S010A150001
2017	4130	Title II, Part A – Teacher and Principal Training	84.367	S367A160002
2018	4160	Title IV, Part A – SSAE	84.424	S424A170001
2019	3971	Emergency Impact Aid for Displaced Students	84.938	S938C180028
2020	4120	Title I, Part A - School Improvement	84.010A	S010A190001
2021	3310	Career and Technical Education - Basic Grant	84.048	V048A200001
2022	3317	Program Improvement Grant	84.048	V048A210001
2023	4140	School Improvement - CHANCE	84.010A	S010A210001
2023	4304	ARP – ESSER III – CHANCE	84.425U	S425U210001

Evaluation of Federal Funds & Programs

- How does your district assess the effectiveness of Federal funds and programs?
- What methods were used to solicit stakeholder feedback?
- Gather Documentation
 - Surveys
 - Assessments
 - Meeting Minutes
 - Sign-in Sheets
 - Letters/e-mails
 - Social media posts



Procurement

- Gather a sample of bids/contracts
 - Include announcement, board approval, purchase orders, invoices, and other supporting documents
- Suspension and Debarment
 - Evidence that contractors are not suspended or debarred at the time the contract was entered
 - Note: This step should be completed before awarding bid**
 - Verify using the search feature on www.sam.gov

Procurement References

1. Procurement Standards

CFR § 200.317 - 200.326

2. Contract Provisions for Non-Federal Entity
Contracts Under Federal Awards

Appendix II to 2 CFR Part 200

LEA Accounting Overview



- Oversight of Financial Reports
- Classroom Instructional Support
- Statements and Reconciliation
- Debt Service
- Fund 88
- Encumbrances

Financial Reports

- Identify program coordinators and secretaries
- Evidence of shared monthly BAR and Expenditure Reports
 - E-mails and/or signature pages
- Provide sample of corrections (J/E's)

Classroom Instructional Support

- Sign-in sheets
- Committee sheets
- Signed budget pages
- Secret ballots (committee and budget)

Should not include staff names or e-mail information

Alabama State Department of Education
Administrative and Financial Services

Name of School

Name of LEA

Technology
Proposed Budget - FY 2023

1. Total amount allocated for Technology:

No. of units

x

\$ 500.00
Amount per unit

=

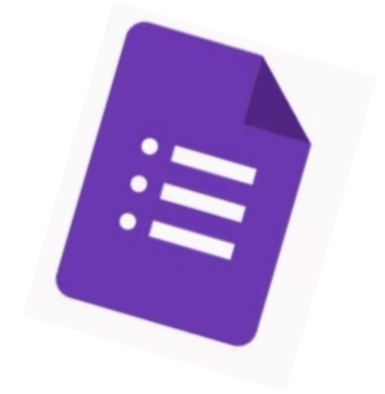
\$

Technology Common Purchases - FY 2023			
Description of Item	Unit Cost	No. of Items	Total Cost

CISM Committee Nomination

Teachers, once you make your selection and submit the form, you **MUST** send a screenshot of the page that says "your response has been recorded" and email that to me. This will serve as my confirmation that you have made your anonymous selection. Step one must be completed by 8:00am on Wednesday, November 9, 2022. Thank you. **This is mandatory!!**

Anonymous Voting – Google Process



- Create a folder on Google Drive
- Create a form in the folder on Google Drive
- Make a list to vote for Budget Committee
- Set the form up so that everyone must vote for the appropriate number of members
- Make another list for the Voting Process on the Budget Items
- Set the form up so that everyone must vote yes or no to each budget

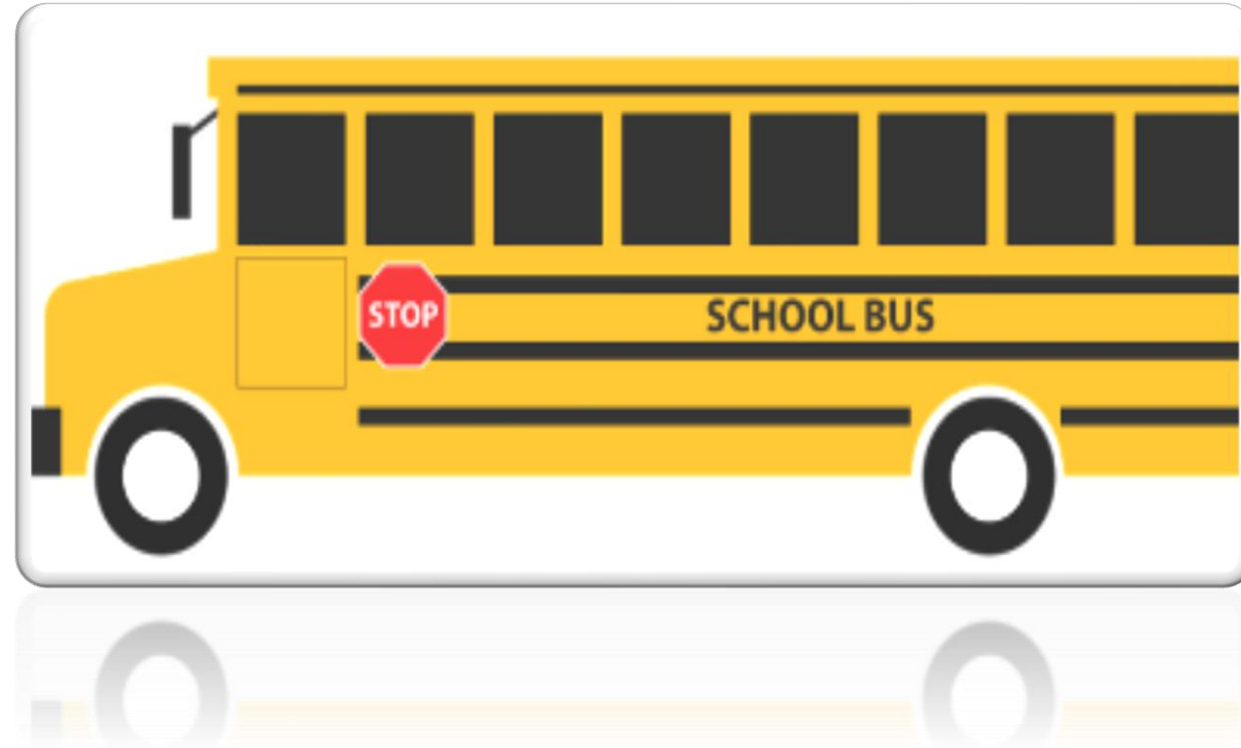
Statements and Reconciliations

- September and October
- Explanations for any adjustments
- Board agendas to show routine presentation of statements, balance, and reconciliations

Debt Service (Multiple Accounts)

A number of documents may be necessary to balance and reconcile multiple debt service accounts including

- General Ledger Cash Report
- September Journal Entries
- Statement
- Transfer Reports



Fund 88

The following items should all balance

- Fixed Assets Inventory Reports
Additions, Deletions, and Balancing Report
- Trial Balance
- Reports uploaded to SDE

PY Balances + Additions - Deletions = CY Balances



Encumbrances

- Encumbrances (0341) must equal Encumbrance Offset (0358)
- Run General Ledger Report to Verify
 - If reports vary, run report by fund source to identify discrepancies



Other Tips



eProve myJourney

- Provide access to program coordinators and other key staff members
- Be prepared to upload HUNDREDS of files

Required Forms

- Complete forms as soon as possible
- Work with staff to gather reports, certificates, and other supporting documents

Policies and Procedures

- Review policies and procedures early so necessary changes can be made in advance

Questions ?

Contact

Avery Embry

aembry@tcboe.org

256-315-5110

Mandi Jones

mandi.jones@dcs.edu

256-552-3000