



# AASBO CSFO Mentor Program

SONJA PEASPANEN

FEBRUARY 7, 2024

# Key Information – Submission Dates

- ▶ **Original Annual Budget** for the upcoming fiscal year is due to the SDE by September 15.
- ▶ **First Budget Amendment** should be submitted upon approval of the prior year's financial statements.
- ▶ **Final Budget Amendment** due June 15th.
- ▶ **General Purpose Financial Statement** due November 1st.
- ▶ Reconciled **Monthly Financial Statements** due 45 days after month-end.

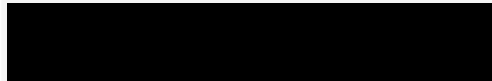
# Budget Amendment



# Budget Amendment – Reports

- ▶ Look at Fund Source Financial Reports for areas to amend
- ▶ Maintenance of Effort
- ▶ Check General Fund and CNP Ending Balances

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Revenues and Expenditures for Funding Source  
4110 - Title I, Part A  
Fiscal Year 2023, Fiscal Period 03



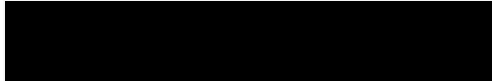
	Approved Budget - Fiscal Period 00	Account Balance	Variance
<b>Appropriation Year 0</b>			
<b>Revenues</b>			
4110 Title I, Part A	\$1,094,918.00	\$450,000.00	\$644,918.00
<b>Total Revenues</b>	<b>\$1,094,918.00</b>	<b>\$450,000.00</b>	<b>\$644,918.00</b>
<b>Expenditures</b>			
<u><b>1200-1299: Elementary Program</b></u>			
<b>1100 Instruction</b>			
10 Regular Teacher	\$83,005.00	\$14,615.73	\$68,389.27
210 State Insurance	\$13,385.00	\$3,346.20	\$10,038.80
220 State Retirement	\$9,910.00	\$1,745.13	\$8,164.87
230 Social Security	\$5,144.00	\$896.64	\$4,247.36
240 Federal Medicare	\$1,206.00	\$209.68	\$996.32
250 State Unemployment Compensation Insurance	\$340.00	\$59.94	\$280.06
411 Student Classroom Supplies	\$9,535.00	\$0.00	\$9,535.00
495 Computer Hardware	\$0.00	\$3,199.99	(\$3,199.99)
<b>Total 1100 Instruction</b>	<b>\$122,525.00</b>	<b>\$24,073.31</b>	<b>\$98,451.69</b>
<b>Total for 1200-1299: Elementary Program</b>	<b>\$122,525.00</b>	<b>\$24,073.31</b>	<b>\$98,451.69</b>

# Fund Source Financial

## 9140 Preschool

101 Instruction Assistant	\$0.00	\$7,334.03	(\$7,334.03)
141 Secretary	\$0.00	\$375.03	(\$375.03)
180 Substitutes	\$40,000.00	\$660.00	\$39,340.00
194 Overtime	\$5,000.00	\$2,132.12	\$2,867.88
210 State Insurance	\$0.00	\$6,864.00	(\$6,864.00)
220 State Retirement	\$0.00	\$1,111.94	(\$1,111.94)
230 Social Security	\$0.00	\$586.05	(\$586.05)
240 Federal Medicare	\$0.00	\$137.07	(\$137.07)
250 State Unemployment Compensation Insurance	\$0.00	\$10.50	(\$10.50)
382 In-State	\$100,000.00	\$664.95	\$99,335.05
383 Out-of-State	\$100,000.00	\$0.00	\$100,000.00
411 Student Classroom Supplies	\$600,000.00	\$42,000.32	\$557,999.68
491 Instructional Equipment	\$50,000.00	\$0.00	\$50,000.00
495 Computer Hardware	\$50,000.00	\$0.00	\$50,000.00
623 Registration Fees	\$44,931.00	\$0.00	\$44,931.00
<b>Total 9140 Preschool</b>	<b>\$989,931.00</b>	<b>\$61,876.01</b>	<b>\$928,054.99</b>

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Revenues and Expenditures for Funding Source  
4110 - Title I, Part A  
Fiscal Year 2023, Fiscal Period 03**



	Approved Budget - Fiscal Period 00	Account Balance	Variance
<b>Appropriation Year 0</b>			
<b>Revenues</b>			
4110 Title I, Part A	\$14,848,032.00	\$2,411,530.80	\$12,436,501.20
<b>Total Revenues</b>	<b>\$14,848,032.00</b>	<b>\$2,411,530.80</b>	<b>\$12,436,501.20</b>
<b>Expenditures</b>			
<u><b>1100-1199: Kindergarten Program</b></u>			
<b>1100 Instruction</b>			
10 Regular Teacher	\$47,394.00	\$0.00	\$47,394.00
180 Substitutes	\$1,000.00	\$0.00	\$1,000.00
210 State Insurance	\$9,360.00	\$0.00	\$9,360.00
220 State Retirement	\$5,138.00	\$0.00	\$5,138.00
230 Social Security	\$2,955.00	\$0.00	\$2,955.00
240 Federal Medicare	\$692.00	\$0.00	\$692.00
250 State Unemployment Compensation Insurance	\$49.00	\$0.00	\$49.00
411 Student Classroom Supplies	\$54,527.87	\$0.00	\$54,527.87
<b>Total 1100 Instruction</b>	<b>\$121,115.87</b>	<b>\$0.00</b>	<b>\$121,115.87</b>
<b>Total for 1100-1199: Kindergarten Program</b>	<b>\$121,115.87</b>	<b>\$0.00</b>	<b>\$121,115.87</b>

# Maintenance of Effort





# MOE – Career Tech

- ▶ Vocational Education State Maintenance of Effort
  - ▶ Total Expenditures
  - ▶ Per Pupil Expenditures
- ▶ Based on the Expenditures and Vocational ADM in FY 1995
- ▶ Compares 1995 information to expenditures coded to Fund Source 1000-2999 and Program Code 3\*\*\*.

**STATE OF ALABAMA DEPARTMENT OF EDUCATION  
LEA BUDGET SYSTEM  
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)  
COMPUTATIONS TO SUBSTANTIATE BUDGET MAINTENANCE OF EFFORT  
(Last Year Met Based on Total Expenditures)**

*Fiscal Year: 2024 Fiscal Period: 00*

**I. Child Count of Students With Disabilities  
(Excludes Gifted Students)**

Year	Ages 3-21	Child Count Date
FY 22	422	Oct 1, 2021
FY 22	422	Oct 1, 2021
FY 24*	504	Oct 1, 2023

\* On the FY 2024 Final MOE, the Oct 1, 2023 child count will be used

**II. State or Local Expenditures for Special Education Programs for Students With Disabilities**

**Fund Sources:** 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)

**Function:** 1000-6999 and 9140 (Program 4712)

1000-6999 (Programs 2200-2499 & 2900-2999)

**Object Codes:** 001-499, 620-929, and 950-969

**EXPENDITURES**

**A. Expenditures from State and Local Funds**

**Program Code 4712**

**Program Codes 2200-2399**

**Program Codes 2400-2499**

**Program Codes 2900-2999**

<b><u>FY 2022</u></b>		<b><u>FY 2022</u></b>		<b><u>FY 2024 BUDGET</u></b>	
<b>LOCAL</b>	<b>STATE/LOCAL</b>	<b>LOCAL</b>	<b>STATE/LOCAL</b>	<b>LOCAL</b>	<b>STATE/LOCAL</b>
\$1,123.64	\$239,324.45	\$0.00	\$408,320.00	\$0.00	\$408,320.00
\$0.00	\$1,220,246.39	\$0.00	\$1,221,759.00	\$0.00	\$1,221,759.00
\$62.08	\$793,217.69	\$2,513.00	\$920,517.00	\$2,513.00	\$920,517.00
\$50,217.29	\$240,699.71	\$98,848.00	\$416,362.00	\$98,848.00	\$416,362.00

**III. MAINTENANCE OF EFFORT**

**A. Total Local or State/Local Expenditures**

**B. Child Count**

**C. Per Capita Expenditure (Item III.A/Item III.B)**

**MOE Budget Met on Total?**

<b>LOCAL</b>	<b>STATE/LOCAL</b>	<b>LOCAL</b>	<b>STATE/LOCAL</b>
\$51,403.01	\$2,493,488.24	\$101,361.00	\$2,966,958.00
422	422	504	504
\$121.81	\$5,908.74	\$201.11	\$5,886.82
		YES	YES

**STATE OF ALABAMA DEPARTMENT OF EDUCATION  
LEA BUDGET SYSTEM  
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)  
COMPUTATIONS TO SUBSTANTIATE BUDGET MAINTENANCE OF EFFORT  
(Last Year Met Based on Per Capita Expenditures)**

*Fiscal Year: 2024 Fiscal Period: 00*

**I. Child Count of Students With Disabilities  
(Excludes Gifted Students)**

Year	Ages 3-21	Child Count Date
FY 22	422	Oct 1, 2021
FY 22	422	Oct 1, 2021
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**II. State or Local Expenditures for Special Education Programs for Students With Disabilities**

**Fund Sources:** 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)

**Function:** 1000-6999 and 9140 (Program 4712)

1000-6999 (Programs 2200-2499 & 2900-2999)

**Object Codes:** 001-499, 620-929, and 950-969

**EXPENDITURES**

A. Expenditures from State and Local Funds	FY 2022	FY 2022	FY 2024 BUDGET	
	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
Program Code 4712	\$1,123.64	\$239,324.45	\$0.00	\$408,320.00
Program Codes 2200-2399	\$0.00	\$1,220,246.39	\$0.00	\$1,221,759.00
Program Codes 2400-2499	\$62.08	\$793,217.69	\$2,513.00	\$920,517.00
Program Codes 2900-2999	\$50,217.29	\$240,699.71	\$98,848.00	\$416,362.00

**III. MAINTENANCE OF EFFORT**

	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
A. Total Local or State/Local Expenditures	\$51,403.01	\$2,493,488.24	\$101,361.00	\$2,966,958.00
B. Child Count	422	422	504	504
C. Per Capita Expenditure (Item III.A/Item III.B)	\$121.81	\$5,908.74	\$201.11	\$5,886.82
MOE Budget Met on Per Capita?			YES	NO

**STATE OF ALABAMA DEPARTMENT OF EDUCATION  
LEA FINANCIAL SYSTEM  
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)  
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT  
(Based on Total Expenditures)**

*Fiscal Year: 2023 Fiscal Period: 12*

**I. Child Count of Students With Disabilities  
(Excludes Gifted Students)**

Year	Ages 3-21	Child Count Date
FY 22	422	Oct 1, 2021
FY 22	422	Oct 1, 2021
FY 23	476	Oct 1, 2022

**II. State or Local Expenditures for Special Education Programs for Students With Disabilities**

**Fund Sources:** 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)

**Function:** 1000-6999 and 9140 (Program 4712)  
1000-6999 (Program MOE – Career Tech 2999)

**Object Codes:** 001-499, 620-929, and 950-969

**EXPENDITURES**

**A. Expenditures from State and Local Funds**

Program Code 4712

Program Codes 2200-2399

Program Codes 2400-2499

Program Codes 2900-2999

<u>FY 2022</u>	<u>FY 2022</u>	<u>FY 2023 EXPENDITURES</u>	<u>FY 2023 EXPENDITURES</u>
LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$1,123.64	\$239,324.45	\$1,495.17	\$345,237.10
\$0.00	\$1,220,246.39	\$0.00	\$1,222,875.66
\$62.08	\$793,217.69	\$749.00	\$738,916.04
\$50,217.29	\$240,699.71	\$108,247.49	\$331,720.77

**III. MAINTENANCE OF EFFORT**

**A. Total Local or State/Local Expenditures**

**B. Child Count**

**C. Per Capita Expenditure (Item III.A/Item III.B)**

**MOE Met on Total Expenditures?**

LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$51,403.01	\$2,493,488.24	\$110,491.66	\$2,638,749.57
422	422	476	476
\$121.81	\$5,908.74	\$232.13	\$5,543.59
		YES	YES



**STATE OF ALABAMA DEPARTMENT OF EDUCATION  
LEA FINANCIAL SYSTEM  
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)  
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT  
(Based on Per Capita)**

*Fiscal Year: 2023 Fiscal Period: 12*

**I. Child Count of Students With Disabilities  
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Year	Ages 3-21	Child Count Date
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**II. State or Local Expenditures for Special Education Programs for Students With Disabilities**

Fund Sources: 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)

Function: 1000-6999 and 9140 (Program 4712)

1000-6999 (Programs 2200-2499 & 2900-2999)

Object Codes: 001-499, 620-929, and 950-969

**EXPENDITURES**

**A. Expenditures from State and Local Funds**

Program Code 4712

Program Codes 2200-2399

Program Codes 2400-2499

Program Codes 2900-2999

<u>FY 2022</u>	<u>FY 2022</u>	<u>FY 2023 EXPENDITURES</u>	<u>FY 2023 EXPENDITURES</u>
LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$1,123.64	\$239,324.45	\$1,495.17	\$345,237.10
\$0.00	\$1,220,246.39	\$0.00	\$1,222,875.66
\$62.08	\$793.00	\$749.00	\$738,916.04
\$50,217.29	\$240,699.71	\$108,247.49	\$331,720.77

**III. MAINTENANCE OF EFFORT**

**A. Total Local or State/Local Expenditures**

**B. Child Count**

**C. Per Capita Expenditure (Item III.A/Item III.B)**

MOE Met on Per Capita Expenditures?

LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$51,403.01	\$2,493,488.24	\$110,491.66	\$2,638,749.57
422	422	476	476
\$121.81	\$5,908.74	\$232.13	\$5,543.59
		YES	NO

FY 2023 GPFS			FY 2024 BUDGET		
TOTAL EXPENDITURES			TOTAL EXPENDITURES		
<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>	<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>
2023	110,491.66	2,638,749.57	2024	101,361.00	2,966,958.00
2022	51,403.01		2022	51,403.01	
2022		2,493,488.24	2022		2,493,488.24
	59,088.65	145,261.33		49,957.99	473,469.76
	YES	YES		YES	YES
PER CAPITA EXPENDITURES			PER CAPITA EXPENDITURES		
<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>	<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>
2023	232.13	5,543.59	2024	201.11	5,886.82
2022	121.81		2022	121.81	
2022		5,908.74	2022		5,908.74
	110.32	(365.15)		79.30	(21.92)
	YES	NO		YES	NO
CHILD COUNT	476.00	476.00	CHILD COUNT	504.00	504.00
	52,512.32	(173,811.40)		39,967.20	(11,047.68)

FY 2024 BUDGET		
<u>TOTAL EXPENDITURES</u>		
<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>
2024	101,361.00	2,966,958.00
2023	110,491.66	
2023		2,638,749.57
	(9,130.66)	328,208.43
	NO	YES
<u>PER CAPITA EXPENDITURES</u>		
<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>
2024	201.11	5,886.82
2023	232.13	
2022		5,908.74
	(31.02)	(21.92)
	NO	NO
CHILD COUNT	504.00	504.00
	(15,634.08)	(11,047.68)

# General Fund Balance



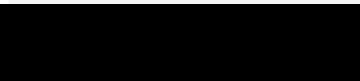


**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Budget System**  
**Combined Budget for Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental and Expendable Trust Funds**  
**Fiscal Year 2024, Fiscal Period 04**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$12,452,404.95	\$0.00	\$368,180.14	\$182,884.86	\$0.00	\$13,003,469.95
Federal Sources	\$480.00	\$3,610,843.72	\$0.00	\$0.00	\$0.00	\$3,611,323.72
Local Sources	\$2,560,355.46	\$724,188.54	\$28,092.00	\$3,700.00	\$111,572.72	\$3,427,908.72
Other Sources	\$35,464.24	\$14,055.62	\$0.00	\$0.00	\$0.00	\$49,519.86
<b>Total Revenues:</b>	<b>\$15,048,704.65</b>	<b>\$4,349,087.88</b>	<b>\$396,272.14</b>	<b>\$186,584.86</b>	<b>\$111,572.72</b>	<b>\$20,092,222.25</b>
<b>Expenditures</b>						
Instructional Services	\$8,588,505.29	\$1,524,499.00	\$0.00	\$0.00	\$26,640.67	\$10,139,644.96
Instructional Support Services	\$2,372,571.82	\$888,280.80	\$0.00	\$0.00	\$31,458.94	\$3,292,311.56
Operation & Maintenance Services	\$1,470,202.38	\$158,610.75	\$0.00	\$34,838.38	\$4,700.00	\$1,668,351.51
Auxiliary Services	\$571,339.44	\$1,522,144.73	\$0.00	\$0.00	\$0.00	\$2,093,484.17
General Administrative Services	\$1,267,040.36	\$262,626.17	\$0.00	\$0.00	\$0.00	\$1,529,666.53
Capital Outlay	\$450,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00
Debt Service	\$0.00	\$0.00	\$795,470.55	\$103,713.86	\$0.00	\$899,184.41
Other Expenditures	\$384,696.77	\$245,550.54	\$0.00	\$0.00	\$26,335.72	\$656,583.03
<b>Total Expenditures:</b>	<b>\$15,104,356.06</b>	<b>\$4,601,711.99</b>	<b>\$795,470.55</b>	<b>\$138,552.24</b>	<b>\$89,135.33</b>	<b>\$20,729,226.17</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$267,304.46	\$433,496.58	\$0.00	\$0.00	\$200.00	\$701,001.04
Other Fund Uses:	\$405,436.13	\$53,476.08	\$0.00	\$0.00	\$6,652.81	\$465,565.02
<b>Total Other Fund Sources (Uses):</b>	<b>(\$138,131.67)</b>	<b>\$380,020.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$6,452.81)</b>	<b>\$235,436.02</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$193,783.08)</b>	<b>\$127,396.39</b>	<b>(\$399,198.41)</b>	<b>\$48,032.62</b>	<b>\$15,984.58</b>	<b>(\$401,567.90)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,538,568.77</b>	<b>\$1,239,060.00</b>	<b>\$1,330,136.23</b>	<b>\$1,049,751.28</b>	<b>\$109,280.90</b>	<b>\$7,266,797.18</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$3,344,785.69</b>	<b>\$1,366,456.39</b>	<b>\$930,937.82</b>	<b>\$1,097,783.90</b>	<b>\$125,265.48</b>	<b>\$6,865,229.28</b>

15,104,356.06	15,509,792.19	3,344,785.69
405,436.13	12.00	1,292,482.68
15,509,792.19	1,292,482.68	2.59

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances  
Governmental and Expendable Trust Funds  
Fiscal Year 2024, Fiscal Period 00**



	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
Other Sources	\$3,500.00	\$135,731.35	\$0.00	\$0.00	\$0.00	\$139,231.35
State Sources	\$22,402,973.00	\$0.00	\$289,945.38	\$880,881.62	\$0.00	\$23,573,800.00
Federal Sources	\$123,500.00	\$7,992,806.00	\$0.00	\$0.00	\$0.00	\$8,116,306.00
Local Sources	\$4,602,083.00	\$681,745.00	\$0.00	\$123,458.00	\$193,715.00	\$5,601,001.00
<b>Total Revenues:</b>	<b>\$27,132,056.00</b>	<b>\$8,810,282.35</b>	<b>\$289,945.38</b>	<b>\$1,004,339.62</b>	<b>\$193,715.00</b>	<b>\$37,430,338.35</b>
<b>Expenditures</b>						
Instructional Services	\$13,417,591.68	\$3,204,917.34	\$0.00	\$0.00	\$70,435.00	\$16,692,944.02
Instructional Support Services	\$6,374,237.32	\$1,919,751.76	\$0.00	\$0.00	\$48,660.00	\$8,342,649.08
Operation & Maintenance Services	\$2,364,022.01	\$219,740.24	\$0.00	\$500,000.00	\$12,425.00	\$3,096,187.25
Auxiliary Services	\$3,240,483.00	\$2,716,786.68	\$0.00	\$172,495.62	\$1,900.00	\$6,131,665.30
General Administrative Services	\$928,058.00	\$456,632.94	\$0.00	\$0.00	\$0.00	\$1,384,690.94
Capital Outlay	\$0.00	\$0.00	\$0.00	\$331,844.00	\$0.00	\$331,844.00
Debt Service	\$0.00	\$0.00	\$289,945.38	\$0.00	\$0.00	\$289,945.38
Other Expenditures	\$899,633.00	\$168,293.72	\$0.00	\$0.00	\$57,145.00	\$1,125,071.72
<b>Total Expenditures:</b>	<b>\$27,224,025.01</b>	<b>\$8,686,122.68</b>	<b>\$289,945.38</b>	<b>\$1,004,339.62</b>	<b>\$190,565.00</b>	<b>\$37,394,997.69</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$161,931.01	\$758,665.80	\$0.00	\$0.00	\$3,150.00	\$923,746.81
Other Fund Uses:	\$715,415.80	\$43,250.00	\$0.00	\$0.00	\$3,150.00	\$761,815.80
<b>Total Other Fund Sources (Uses):</b>	<b>(\$553,484.79)</b>	<b>\$715,415.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$161,931.01</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$645,453.80)</b>	<b>\$839,575.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,150.00</b>	<b>\$197,271.67</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,959,758.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,959,758.00</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$1,314,304.20</b>	<b>\$839,575.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,150.00</b>	<b>\$2,157,029.67</b>

27,224,025.01	27,939,440.81	1,314,304.20
715,415.80	12.00	2,328,286.73
27,939,440.81	2,328,286.73	0.56

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Budget System**  
**Combined Budget for Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental and Expendable Trust Funds**  
**Fiscal Year 2024, Fiscal Period 00**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
Other Sources	\$3,500.00	\$135,731.35	\$0.00	\$0.00	\$0.00	\$139,231.35
State Sources	\$22,402,973.00	\$0.00	\$289,945.38	\$880,881.62	\$0.00	\$23,573,800.00
Federal Sources	\$123,500.00	\$7,992,806.00	\$0.00	\$0.00	\$0.00	\$8,116,306.00
Local Sources	\$4,602,083.00	\$681,745.00	\$0.00	\$123,458.00	\$193,715.00	\$5,601,001.00
<b>Total Revenues:</b>	<b>\$27,132,056.00</b>	<b>\$8,810,282.35</b>	<b>\$289,945.38</b>	<b>\$1,004,339.62</b>	<b>\$193,715.00</b>	<b>\$37,430,338.35</b>
<b>Expenditures</b>						
Instructional Services	\$13,417,591.68	\$3,204,917.34	\$0.00	\$0.00	\$70,435.00	\$16,692,944.02
Instructional Support Services	\$6,374,237.32	\$1,919,751.76	\$0.00	\$0.00	\$48,660.00	\$8,342,649.08
Operation & Maintenance Services	\$2,364,022.01	\$219,740.24	\$0.00	\$500,000.00	\$12,425.00	\$3,096,187.25
Auxiliary Services	\$3,240,483.00	\$2,716,786.68	\$0.00	\$172,495.62	\$1,900.00	\$6,131,665.30
General Administrative Services	\$928,058.00	\$456,632.94	\$0.00	\$0.00	\$0.00	\$1,384,690.94
Capital Outlay	\$0.00	\$0.00	\$0.00	\$331,844.00	\$0.00	\$331,844.00
Debt Service	\$0.00	\$0.00	\$289,945.38	\$0.00	\$0.00	\$289,945.38
Other Expenditures	\$899,633.00	\$168,293.72	\$0.00	\$0.00	\$57,145.00	\$1,125,071.72
<b>Total Expenditures:</b>	<b>\$27,224,025.01</b>	<b>\$8,686,122.68</b>	<b>\$289,945.38</b>	<b>\$1,004,339.62</b>	<b>\$190,565.00</b>	<b>\$37,394,997.69</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$161,931.01	\$758,665.80	\$0.00	\$0.00	\$3,150.00	\$923,746.81
Other Fund Uses:	\$715,415.80	\$43,250.00	\$0.00	\$0.00	\$3,150.00	\$761,815.80
<b>Total Other Fund Sources (Uses):</b>	<b>(\$553,484.79)</b>	<b>\$715,415.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$161,931.01</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$645,453.80)</b>	<b>\$839,575.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,150.00</b>	<b>\$197,271.67</b>
<b>Beginning Fund Balance - October 1:</b>	<u>3,987,634.23</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,959,758.00</u>
<b>Ending Fund Balance - September 30:</b>	3,342,180.43	\$839,575.47	\$0.00	\$0.00	\$3,150.00	\$2,157,029.67
	27,224,025.01	27,939,440.81	3,342,180.43			
	715,415.80	12.00	2,328,286.73			
	27,939,440.81	2,328,286.73	1.44			

# CNP Fund Balance





**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental - Special Revenue Fund Type**  
**by Fund Source**  
**For Fiscal Year Ended September 30, 2023**

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5101-0
<b>REVENUES:</b>	
3000-5999: Federal Sources	\$4,965,705.03
6000-7999: Local Sources	\$961,799.38
8000-8999: Other Sources	\$87,706.82
<b>TOTAL REVENUES:</b>	<b>\$6,015,211.23</b>
<b>EXPENDITURES:</b>	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$292,909.97
400-499: Materials & Supplies	\$15,842.57
<b>Total Operations &amp; Maintenance Services</b>	<b>\$308,752.54</b>
4000-4999: Auxiliary Services	
001-199: Personal Services	\$1,739,692.39
200-299: Employee Benefits	\$961,562.15
300-399: Purchased Services	\$50,887.67
400-499: Materials & Supplies	\$3,603,649.24
500-599: Capital Outlay	\$294,366.81
600-899: Other Objects	\$4,545.97
<b>Total Auxiliary Services</b>	<b>\$6,654,704.23</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,963,456.77</b>
<b>OTHER FINANCING SOURCES:</b>	
9000-9999: Other Financing Sources	\$210.05
9200-9299: Transfers In	\$1,152,416.70
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$1,152,626.75</b>
<b>TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:</b>	<b>\$5,810,830.02</b>
<b>EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:</b>	<b>\$204,381.21</b>
<b>BEGINNING FUND BALANCE - OCT. 1:</b>	<b>\$4,691,875.77</b>
<b>ENDING FUND BALANCE - SEPT. 30:</b>	<b>\$4,896,256.98</b>

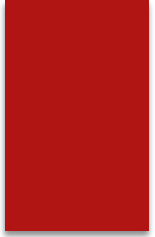
STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Current Year for Funding Source  
5101 - Food & Nutrition Fund Source—Default  
Fiscal Year 2024, Fiscal Period 04

Descriptions	Budget Amount
Revenues for Appropriation Year 0	
<u>8993 CNP Rebates</u>	
8420 Food Service Operations	
000 No Object of Expenditure Required	\$86,600.00
<u>9210 Operating Transfers In</u>	
8420 Food Service Operations	
000 No Object of Expenditure Required	\$1,230,699.44
<b>Total Revenues for Appropriation Year 0</b>	<b>\$5,526,299.44</b>

This is the  
budgeted CNP  
Pass-thru and  
the Budgeted  
Revenue

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Current Year for Funding Source  
5101 - Food & Nutrition Fund Source—Default  
Fiscal Year 2024, Fiscal Period 04

Descriptions	Budget Amount
<b>Expenditures for Appropriation Year 0</b>	
489 Other Non-instructional Supplies	\$2,400.00
492 Furniture and Fixtures	\$323,567.00
493 Non-instructional Equipment	\$68,800.00
495 Computer Hardware	\$25,500.00
589 Other Equipment	\$628,500.00
621 Association Dues	\$1,200.00
623 Registration Fees	\$4,450.00
699 Other Objects	\$200.00
<b>Total Expenditures for Appropriation Year 0</b>	<b>\$7,271,165.00</b>



Beginning Fund Balance	4,896,256.98
Revenues	5,526,299.44
Expenditures	<u>7,271,165.00</u>
Ending Fund Balance	3,151,391.42
One-month Expense	605,930.42
# months fund balance	5.20

- ▶ CNP Ending fund Balance is required to be at least one-month of total expenditures (Expenditures / 12)
- ▶ Should be monitored monthly (or at least quarterly)
- ▶ If fund balance at year end is not at least one-month, pass-thru must be increased (but not to exceed pass-thru spreadsheet calculation amount)
- ▶ Request to reduce pass-thru amount is submitted with year-end financial statements



School System: \_\_\_\_\_ LEA # \_\_\_\_\_

Child Nutrition Program Operating Balance  
Pass-Thru Relief Request  
FY 2021

Did the FY 2021 Ending CNP Fund Balance (Fund Source 5101 + 5170) exceed one month of Expenditures, including Other Fund Uses?      Yes    No

If "Yes"

Required to be completed if you wish to retain funds.

Fund Source 5101

Pass-Thru Spreadsheet Calculation

\_\_\_\_\_

Actual Pass-Thru (Special Use 0034)

\_\_\_\_\_

Difference (Pass-Thru Relief Requested)

\_\_\_\_\_

See  
Superintendent's  
Memoranda  
FY19-3034 for  
additional  
information.

\_\_\_\_\_  
CNP Director Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
CSFO Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
LEA Superintendent Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
State Superintendent Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

# Audit Requirements



# Section 16-13A-7

## Audit Requirements

- ▶ Local board of education shall be audited as early as possible after the end of the fiscal year.
- ▶ Audits shall be conducted by the Department of Examiners of Public Accounts.
  - ▶ A city school system, other than those city systems required by law to be audited by the Department of Examiners of Public Accounts, may employ a certified public accounting firm or firms or use the Department of Examiners of Public Accounts to perform its audit.
- ▶ The findings of audits shall be presented to the local board of education in a board meeting. The State Superintendent of Education shall be sent a copy of the audit. Audits are public records.

# Audit Reports

- ▶ The ***Audit Report*** from the Examiners or CPA firm is due to the SDE before June 30.
  - ▶ This is a Federal Regulation
- ▶ Reminder letters are sent to Superintendent's at the end of May for systems that have not yet submitted finalized audit reports.
- ▶ Continued delays in the submission of a system's audit report could result in the withholding of funds at the discretion of the SDE.

# Audit Findings – FY 2021

- ▶ 141 LEAs
- ▶ 20 audit reports contained state and/or local findings
  - ▶ 17 Counties
  - ▶ 3 Cities
- ▶ State and Local findings
  - ▶ 30 findings
  - ▶ 11 related to local schools

# Audit Findings – FY 2021

## 11 Local School findings

- Receipts & Deposits
    - 3 – Teacher Receipts
    - 1 – Master Receipts
    - 1 – Log Book
    - 1 – Deposits
    - 1 – Bank Rec
  - 1 – Ticket Sales
  - 1 – Change Cash
  - 1 - Concessions
  - 1 – Fundraising
  - 4 – Purchase Orders
  - 1 – Expenditure Documentation
  - 2 – Deficits
  - 4 – CIS-Teacher funds
  - 1 – Segregation of Duties
- Note – Findings often include multiple topics

# Monthly Reporting Requirements



# Reporting Requirements

- ▶ Posting of Financial Information to Local Internet Site
  - ▶ Financial File must be uploaded to the ALSDE through AIM
  - ▶ Local personnel download the “Required Reports” generated from the file upload.
    - ▶ PDF files are recommended
  - ▶ Required monthly reports must be posted to the local internet site no later than 45 days after the end of the reporting period.
- ▶ During the export process from your accounting software, school system personnel are required to indicate whether or not the accounts have been reconciled to the bank statements.



Fiscal Year

Fiscal Period

☒ Financial

☐ Budget

☒ All Accounts Have Been Reconciled

Comment

Export File

Report Destination

☐ To Printer **HP LaserJet P2035n copies**

☒ To Report Viewer

☐ To File

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2024, Fiscal Period 03**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$16,826,309.39	\$0.00	\$0.00	\$187,629.00	\$0.00	\$17,013,938.39
Federal Sources	\$340.00	\$2,580,994.00	\$0.00	\$0.00	\$0.00	\$2,581,334.56
Local Sources	\$4,853,631.64	\$908,777.75	\$46.35	\$564,724.27	\$432,949.23	\$6,760,129.24
Other Sources	\$75,752.23	\$132,232.46	\$0.00	\$0.00	\$0.00	\$207,984.69
<b>Total Revenues:</b>	<b>\$21,756,033.26</b>	<b>\$3,622,004.77</b>	<b>\$46.35</b>	<b>\$752,353.27</b>	<b>\$432,949.23</b>	<b>\$26,563,386.88</b>
<b>Expenditures</b>						
Instructional Services	\$11,595,428.99	\$1,510,167.79	\$0.00	\$0.00	\$122,447.39	\$13,228,044.17
Instructional Support Services	\$3,362,128.39	\$887,288.11	\$0.00	\$0.00	\$86,188.09	\$4,335,604.59
Operation & Maintenance Services	\$1,548,554.84	\$136,286.67	\$0.00	\$753,729.82	\$22,912.79	\$2,461,484.12
Auxiliary Services	\$1,152,123.30	\$2,377,141.64	\$0.00	\$0.00	\$6,366.50	\$3,535,631.44
General Administrative Services	\$808,407.58	\$128,452.75	\$0.00	\$0.00	\$0.00	\$936,860.33
Capital Outlay	\$96,253.70	\$21,491.00	\$0.00	\$161,455.54	\$0.00	\$279,200.24
Debt Service	\$0.00	\$0.00	\$0.00	\$869,572.74	\$0.00	\$869,572.74
Other Expenditures	\$584,043.40	\$1,621,317.30	\$0.00	\$0.00	\$112,230.25	\$2,317,590.95
<b>Total Expenditures:</b>	<b>\$19,146,940.20</b>	<b>\$6,682,145.26</b>	<b>\$0.00</b>	<b>\$1,784,758.10</b>	<b>\$350,145.02</b>	<b>\$27,963,988.58</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$271,662.64	\$2,123,020.01	\$0.00	\$0.00	\$4,399.72	\$2,399,082.37
Other Fund Uses:	\$728,956.16	\$124,507.13	\$0.00	\$0.00	\$34,270.90	\$887,734.19
<b>Total Other Fund Sources (Uses):</b>	<b>(\$457,293.52)</b>	<b>\$1,998,512.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$29,871.18)</b>	<b>\$1,511,348.18</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,151,799.54</b>	<b>(\$1,061,627.61)</b>	<b>\$46.35</b>	<b>(\$1,032,404.83)</b>	<b>\$52,933.03</b>	<b>\$110,746.48</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$21,933,388.59</b>	<b>\$4,843,916.51</b>	<b>\$4,019.71</b>	<b>\$6,887,683.58</b>	<b>\$776,130.33</b>	<b>\$34,445,138.72</b>
<b>Ending Fund Balance:</b>	<b>\$24,085,188.13</b>	<b>\$3,782,288.90</b>	<b>\$4,066.06</b>	<b>\$5,855,278.75</b>	<b>\$829,063.36</b>	<b>\$34,555,885.20</b>

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2024, Fiscal Period 03**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$3,800,366.10	\$0.00	\$0.00	\$54,960.00	\$0.00	\$3,855,326.10
Federal Sources	\$4,159.74	\$354,199.78	\$0.00	\$0.00	\$0.00	\$358,359.52
Local Sources	\$943,957.50	\$284,245.18	\$556,172.48	\$0.06	\$5,338.98	\$1,789,714.20
Other Sources	\$187,483.67	\$19,274.75	\$0.00	\$0.00	\$0.00	\$206,758.42
<b>Total Revenues:</b>	<b>\$4,935,967.01</b>	<b>\$657,719.71</b>	<b>\$556,172.48</b>	<b>\$54,960.06</b>	<b>\$5,338.98</b>	<b>\$6,210,158.24</b>
<b>Expenditures</b>						
Instructional Services	\$2,438,604.28	\$622,401.62	\$0.00	\$0.00	\$0.00	\$3,061,005.90
Instructional Support Services	\$1,127,684.47	\$378,207.51	\$0.00	\$0.00	\$60.10	\$1,505,952.08
Operation & Maintenance Services	\$422,695.62	\$103,085.61	\$0.00	\$11,289.00	\$0.00	\$537,070.23
Auxiliary Services	\$394,742.67	\$523,918.25	\$0.00	\$0.00	\$0.00	\$918,660.92
General Administrative Services	\$519,524.83	\$102,436.31	\$0.00	\$0.00	\$0.00	\$621,961.14
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$1,966.50	\$62,700.31	\$0.00	\$64,666.81
Other Expenditures	\$120,419.89	\$194,927.98	\$0.00	\$0.00	\$0.00	\$315,347.87
<b>Total Expenditures:</b>	<b>\$5,023,671.76</b>	<b>\$1,924,977.28</b>	<b>\$1,966.50</b>	<b>\$73,989.31</b>	<b>\$60.10</b>	<b>\$7,024,664.95</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,976.29	\$0.00	\$0.00	\$0.00	\$0.00	\$1,976.29
Other Fund Uses:						\$0.00
<b>Total Other Fund Sources (Uses):</b>	<b>\$1,976.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,976.29</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$85,728.46)</b>	<b>(\$1,267,257.57)</b>	<b>\$554,205.98</b>	<b>(\$19,029.25)</b>	<b>\$5,278.88</b>	<b>(\$812,530.42)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$4,158,921.17</b>	<b>\$840,683.87</b>	<b>\$1,171,321.97</b>	<b>\$635,870.68</b>	<b>\$116,292.54</b>	<b>\$6,923,090.23</b>
<b>Ending Fund Balance:</b>	<b>\$4,073,192.71</b>	<b>(\$426,573.70)</b>	<b>\$1,725,527.95</b>	<b>\$616,841.43</b>	<b>\$121,571.42</b>	<b>\$6,110,559.81</b>

Information in this report has NOT been reconciled to the corresponding bank statements.

# Fiscal Accountability Act

- ▶ Additional Posting Requirements
  - ▶ In FY2010, the requirement to post a monthly check register was added to the Apportionment of Funds rule.
  - ▶ For Harris / NextGen software users, the specific check register report is located in the Application Center of your accounting software.

[REDACTED] BOE  
**CHECK REGISTER ACCOUNTABILITY REPORT**  
**12/01/2022 - 12/31/2022**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$7,808.72	\$0.00	\$0.00
BLDGS-CONSTRUCTED	\$0.00	\$290,285.27	\$0.00
Purchasing Card	\$70,981.75	\$71,306.60	\$540,006.67
DRUG TESTING SERV	\$0.00	\$0.00	\$1,134.00
ELECTRICITY	\$0.00	\$0.00	\$2,283.39
EQUIP REPAIR & MAINT	\$0.00	\$2,219.42	\$0.00
FOOD PROCESSING SUPP	\$0.00	\$8,588.06	\$0.00
FUEL-DIESEL	\$0.00	\$0.00	\$22,106.60
FUEL-GASOLINE	\$0.00	\$0.00	\$2,065.95
IN-STATE TRAVEL	\$907.25	\$5,848.08	\$1,354.21
INDIRECT COSTS	\$0.00	\$23,120.18	\$0.00
INTEREST PAYMENT	\$1,051.72	\$0.00	\$94,527.06
JANITORIAL SUPPLIES	\$0.00	\$364.49	\$23,472.60
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$510.00
LEGAL FEES	\$0.00	\$0.00	\$84.80
LOCAL DISTRICT TRAVEL	\$0.00	\$481.97	\$0.00
MEDICAL/HEALTH SERV.	\$1,703.74	\$0.00	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$0.00	\$590.98
OTHER NONCAP EQUIPMT	\$0.00	\$0.00	\$2,312.00
OTHER PROPERTY SERV	\$0.00	\$0.00	\$1,479.00
OTHER PURCHASED SERV	\$486,237.28	\$79,733.64	\$45,160.88
POSTAGE	\$0.00	\$0.00	\$1,005.00
PRINCIPAL PAYMENT	\$18,882.78	\$0.00	\$231,666.66
PURCHASED FOOD	\$0.00	\$55,182.34	\$0.00
SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$1,123.32
STAFF ED SERVICES	\$26,720.00	\$0.00	\$0.00
STUDENT EDUCATIONAL	\$9,290.48	\$10,593.13	\$0.00
Substitutes and Professional Services	\$60,173.57	\$543.28	\$0.00
TELEPHONE	\$0.00	\$0.00	\$31.97
TRANSP AL SCH SYSTEM	\$0.00	\$333.00	\$0.00
	<b>\$683,757.29</b>	<b>\$548,599.46</b>	<b>\$970,915.09</b>



**BOARD OF EDUCATION**  
**CHECK REGISTER ACCOUNTABILITY REPORT**  
**08/01/2012 - 08/31/2012**

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
35757	AT&T - ATLANTA	\$0.00	\$109.87	\$0.00	TELEPHONE
35758	THE FULTON CORPORATION INC.	\$0.00	\$497.56	\$0.00	OFFICE SUPPLIES
35759	BLOUNTSVILLE UTILITY BOARD	\$0.00	\$57.00	\$0.00	WATER AND SEWAGE
35760	COOK S PEST CONTROL	\$0.00	\$133.00	\$0.00	OTHER PROPERTY SERV
35761	DIXIE STORE FIXTURE & SALES	\$0.00	\$612.07	\$0.00	FOOD SERV SUPPLIES
35762	HALLMAN PEST CONTROL, INC.	\$0.00	\$120.00	\$0.00	OTHER PROPERTY SERV
35763	HAYDEN PRIMARY SCHOOL	\$0.00	\$18.57	\$0.00	WATER AND SEWAGE
35764	OTELCO TELEPHONE LLC	\$0.00	\$206.84	\$0.00	TELEPHONE
35765	PINE BLUFF WATER AUTHORITY	\$0.00	\$144.91	\$0.00	WATER AND SEWAGE
35766	TOWN OF CLEVELAND, WATER	\$0.00	\$33.20	\$0.00	WATER AND SEWAGE
35767	LACOM, INC DBA	\$64.95	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35768	GREG ADERHOLD	\$105.45	\$0.00	\$0.00	IN-STATE;LOCAL DISTRICT
35769	ALABAMA COOP. EXTENSION SYSTEM	\$0.00	\$2,600.00	\$0.00	STAFF ED SERVICES
35770	ALABAMA POWER COMPANY	\$2,874.38	\$0.00	\$0.00	ELECTRICITY
35771	ALLIED WASTE SERVICES #633	\$353.54	\$2,441.42	\$72.00	GARBAGE AND WASTE
35772	AMERIPRIDE SERVICES INC	\$811.88	\$0.00	\$0.00	EQUIP REPAIR & MAINT
35773	ANGELA P NACCARI	\$0.00	\$1,936.79	\$0.00	STUDENT EDUCATIONAL
35774	APPALACHIAN HIGH SCHOOL	\$0.00	\$30.65	\$0.00	WATER AND SEWAGE
35775	BHC - BLOUNT AND ETOWAH	\$1,209.00	\$0.00	\$0.00	DRUG TESTING SERV
35776	BIRMINGHAM WATER WORKS	\$0.00	\$0.00	\$502.50	BLDGS-CONSTRUCTED
35777	BECKY CANOLES	\$0.00	\$56.61	\$0.00	IN-STATE
35778	CENTRAL SUPPLY COMPANY INC	\$1,853.64	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35779	CHILD NUTRITION PROGRAM	\$106,848.76	\$0.00	\$0.00	OPERAT TRANSFERS OUT
35780	AMALIA CONTRERAS	\$0.00	\$263.63	\$0.00	LOCAL DISTRICT
35781	CULLMAN CABINET & SUPPLY CO	\$721.00	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35782	CULLMAN-JEFFERSON COUNTIES	\$16.64	\$0.00	\$0.00	NATURAL GAS
35783	DIXIE STORE FIXTURE & SALES	\$0.00	\$0.00	\$746.00	MAINTENANCE SUPPLIES
35784	EBSCO INDUSTRIES INC	\$0.00	\$1,252.40	\$0.00	PRINTING AND BINDING;PARENT INST SUPPLIES
35785	FAMILY BUILDING SUPPLY, INC.	\$96.36	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35787	FEDERALGRAPHICS	\$0.00	\$450.00	\$0.00	STAFF INST SUPPLIES
35788	FOX DISTRIBUTORS, INC.	\$751.81	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35789	MCPHERSON ALABAMA TAX EXEMPT	\$0.00	\$0.00	\$43.51	FUEL-GASOLINE
35790	HALLMAN PEST CONTROL, INC.	\$80.00	\$0.00	\$0.00	LAND & BLDG REPAIR/M;JANITORIAL SUPPLIES
35791	HARVEY CULVERT CO., INC.	\$0.00	\$0.00	\$1,552.00	LAND & BLDG REPAIR/M
35792	HICKS, MARY G.	\$0.00	\$0.00	\$450.00	STUDENT EDUCATIONAL

# Helpful Hint

- ▶ Helpful tip – An edit report is generated with the monthly submission. Correction of these edits during the year means fewer coding edits at year-end.
- ▶ The sooner coding edits are corrected, the sooner desk review edits can be brought to the CSFO's attention.
- ▶ Allow time between uploads. During peak upload days (due dates, etc.) you should verify that the new error report has been generated before uploading another file.

# Where to Get More Information

- ▶ The Accounting Manual is located in the LEA Accounting and Reporting group in Microsoft TEAMS
  - ▶ A complete listing of coding components can be found in the Accounting Manual
  - ▶ An excel spreadsheet of coding combinations can be found in the Coding Guidance
  - ▶ Documents and guidance for Budgets and Financial Statement submissions can be found in the Budget and Financial Statement
- ▶ A preprocess of the budget or financial statements will compare coding in the accounting system to a database of allowable coding combinations.





# Classroom Instructional Support Funds



# Classroom Instructional Support

- ▶ Library enhancement
- ▶ Student materials
- ▶ Professional development
- ▶ Technology
- ▶ Common purchases (not currently funded)

# Budget Committee

- ▶ Each school will have a budget committee
- ▶ Four teachers and the principal (or designee)
- ▶ Teachers elected annually by secret ballot vote of the teachers at the school
- ▶ The budget committee will propose a budget for the classroom support categories except student materials allocations and textbooks.

# Budget Committee -continued

- ▶ Committee will elect a member as the chair and a member as a secretary to keep minutes
- ▶ The committee may form advisory committees

# Proposed Budget for Technology, Professional Development, and Library Enhancement

- ▶ The professional development and technology budgets must be consistent with the latest plans submitted to the SDE.
- ▶ Library enhancement budgets will be developed in consultation with the school's media specialists.
- ▶ The proposed budget for each category of classroom instructional support (excluding **student materials** allocations) will specify the common items which may be purchased, and the amount allotted for each teacher to spend.

# Library Enhancement

- ▶ The teachers vote on how library enhancement allotments are to be spent
- ▶ The librarian can only offer advice to the budget committee or subcommittee.
- ▶ NOTE: Two state laws state that these funds are for the library media center, not the classroom.

# Approval by Teachers

- ▶ The proposed budgets will be submitted to teachers at an annual meeting.
- ▶ The annual meeting may be at the beginning or the end of a school year, or both.
- ▶ The teachers will have at least two workdays to review the proposed budgets.
- ▶ The teachers will vote on the proposed budgets by secret ballot.



# Approval of Proposed Budget

- ▶ A majority vote of the teachers voting at the school is required before any part of the proposed budget is implemented.
- ▶ A proposed budget that is not approved is returned to the budget committee for reformulation, taking into consideration the teachers' recommendations at the annual meeting.

# Approval of Proposed Budget

- ▶ The revised budget proposed by the budget committee will be submitted to a secret ballot vote of the teachers.
- ▶ If the revised proposed budget is not approved by a majority vote of the teachers, the process will continue until a budget is approved.

# Approved Budgets

- ▶ A report on the approved budget, utilizing SDE forms will be submitted to the local superintendent.
- ▶ Maintain all budget committee minutes, proposed budgets, revised proposed budgets, and the secret ballots for budget committee members, each proposed budget, and each revised proposed budget.

# Permissible Expenditures

Classroom instructional purposes only:

- ▶ to be used only by classroom teachers or students in the teacher's classes for instructional materials, supplies, equipment or electrical equipment which is actually utilized with students in the teacher's classroom except funds for common items in the school budget for technology, professional development, and library enhancement.

# Allowable Expenditures – Common Purchases

Funds for common purchases\* can include:

- ▶ Copiers, copier supplies, copy paper, copier maintenance contracts, staplers, paper cutters, hole punchers, etc.
- ▶ Tables and cabinets for using and storing the copiers and supplies.
- ▶ Fee for purchasing consortium contract if the fee will be offset by savings.

**\*NOT CURRENTLY FUNDED**

# Allowable Expenditures – Student Materials

- ▶ TVs and media devices used in the classroom (and counselor's office) for instructional purposes, and the stands, carts, and cabinets used to hold and store them.
- ▶ Computers and peripherals used in the classroom (or counselor's office) for instructional purposes, if consistent with the technology plan.

# Allowable Expenditures – Student Materials

- ▶ File cabinet, plastic storage containers, and shelves used to store tests and instructional items in the classroom.
- ▶ Black-out shades for classroom.
- ▶ Rug for kindergarten classroom.
- ▶ Refrigerator to store biology and chemistry supplies.
- ▶ Surge protector/power strip for instructional equipment.



# Allowable Expenditures – Student Materials

- ▶ Classroom bulletin board materials.
- ▶ Classroom banners and posters.
- ▶ Canned air spray for keyboards.
- ▶ Batteries for instructional media.
- ▶ Ink cartridges for classroom printers.
- ▶ Educational apps.
- ▶ Academic incentive items.
- ▶ Flash drives.

# Allowable Expenditures – Student Materials

- ▶ Teachers could decide to pool their student materials allotments to purchase a TV that will be used for each classroom's students to watch virtual field trips.

# Questionable Expenditures

- ▶ Orthopedic teacher's chair
- ▶ Student desk
- ▶ Candy
- ▶ Gold Cross pen and pencil set for teacher
- ▶ Sink in classroom
- ▶ Tissues and hand sanitizer

# Unallowable Expenditures

- ▶ Field trip costs, such as bus rental, food for chaperones, admission charges, etc.
- ▶ Membership dues to any organization or association.
- ▶ Extra-curricular activity expenses.
- ▶ Registration fees and other conference expenses.\*\*

\*\*May be o.k. for Professional Development.

# Timelines

- ▶ At least some of the individual teacher allotment must be made available for expenditure by December 1.
- ▶ The Legislative intent is that all of the allotment be made available for expenditure as soon in the school year as possible.
- ▶ State law allows the expenditure of these funds to begin at the beginning of the school year even though the state funds will not be provided until the fiscal year.

# Timelines

- ▶ A reasonable deadline for expenditures, such as August 31, can be established.
- ▶ Although reasonable deadlines to expend all of the allotment may be established, a teacher has until the end of the fiscal year to order items.
- ▶ Unspent student materials allotments may be used to buy classroom materials for new teachers or those with additional needs.

# Other Provisions

- ▶ Classroom instructional support funds are not transportable with the teacher if the teacher is transferred to another school.
- ▶ The State Examiners of Public Accounts may audit all expenditures for classroom instructional support and related documents by county and city school boards.



# Advancement and Technology Funds



# Advancement & Technology

- ▶ Allocated by Act of the Legislature
- ▶ Application required for Advancement & Technology
  - ▶ Fund Source 1765
  - ▶ No application for A&T Plus (fund source 1764)
- ▶ Must be spent by the end of the subsequent fiscal year
  - ▶ If awarded May 2024, must be spent by 9/30/25.

# Advancement & Technology

## **Allowable Uses**

- ▶ Repairs or Deferred Maintenance of Facilities
- ▶ Classroom Instructional Support
- ▶ Insuring Facilities
- ▶ Transportation
- ▶ Purchase of Education Technology & Equipment
- ▶ School Security Measures
- ▶ Capital Outlay

# Advancement & Technology

- ▶ Classroom instructional support
  - ▶ Distributed equitably to all schools based on earned units (except textbooks)
  - ▶ Be an allowable expense in one of the CIS categories (Student Materials, Technology, Library Enhancement, Professional Development, Common Purchase, Textbooks)
- ▶ These funds shall not be used as a pledge for the issuance or payment of debt service.
  - ▶ Buses must be purchased, not financed
- ▶ Allowed for nonrecurring expenses

# TEAMS Teacher Excellence & Accountability for Math & Science



# TEAMS

1. Salary Schedule Program
2. Basic Requirements
  - Properly certified
  - Teach Full time in Math or Science/Computer Science
  - Hold or be working toward advanced credential
3. Contract Employment Terms
  - 189 days-no tenure
  - Preliminary vs. Advanced
  - Model contract
  - Action by June 30—offer new contract, non-renew, non-renew and employ outside TEAMS program
  - “Cancel” or “cancel for cause” anytime
  - TEAMS Approved PD
4. ALSDE will not accept Applications for 23/24 after 5/31/24

# TEAMS

## ▶ Allocation Sheet

- ▶ Compare Funded amounts to Payroll Amounts in Fund Source 1132
  - ▶ Salary Schedule Increment – Object 010
  - ▶ Hard to Staff Increment – Object 191

## ▶ Contact [TEAMSAllocations@ALSDE.edu](mailto:TEAMSAllocations@ALSDE.edu) if:

- ▶ Funded amount doesn't agree to Payroll amounts
- ▶ TEAMS Teacher leaves before end of school year
- ▶ TEAMS Teacher is on unpaid leave
- ▶ TEAMS Teacher earns higher degree before end of school year



# QUESTIONS



- ▶ For additional information, contact your system's team accountant
  - ▶ 334-694-4617
- ▶ Sonja Peaspanen
  - ▶ [speaspanen@alsde.edu](mailto:speaspanen@alsde.edu)
  - ▶ 334-694-4832