



AASBO Mentor Program Year-end Close

SONJA PEASPANEN

SEPTEMBER 19, 2023

SDE Uploads



Month-end File Submission

- ▶ Financial File must be uploaded to the ALSDE through the AIM Portal within 45 days of month end.
- ▶ During the extract process, the bank reconciliation verification box should be checked if the bank statements for that period have been reconciled.
- ▶ Posting of Financial Information to Local Internet Site
 - ▶ 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.
- ▶ Helpful tip – An edit report for coding is generated with the monthly submission. Correction of these edits during the year means fewer coding edits at year-end.

Fiscal Year **2012**

Fiscal Period **September**

☒ Financial

☐ Budget

☒ All Accounts Have Been Reconciled

Comment

Export File **\\NG-4562-A\mcai-users\My Documents\linda\My Documents\FINSTATE.txt**

Browse

Report Destination

☐ To Printer **HP LaserJet P2035n copies**

☒ To Report Viewer

☐ To File

Setup

**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 2023, Fiscal Period 10**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$52,828,906.89	\$0.00	\$0.00	\$7,141,218.00	\$0.00	\$59,970,124.89
Federal Sources	\$119,797.87	\$14,191,835.56	\$0.00	\$0.00	\$0.00	\$14,311,633.43
Local Sources	\$40,017,402.96	\$2,495,574.36	\$8,608,903.32	\$17,162.30	\$739,169.63	\$51,878,212.57
Other Sources	\$187,801.87	\$126,285.57	\$0.00	\$0.00	\$0.00	\$314,087.44
Total Revenues:	\$93,153,909.59	\$16,813,695.49	\$8,608,903.32	\$7,158,380.30	\$739,169.63	\$126,474,058.33
Expenditures						
Instructional Services	\$51,171,857.81	\$9,641,823.28	\$0.00	\$0.00	\$33,338.07	\$60,847,019.16
Instructional Support Services	\$15,098,343.54	\$2,362,321.65	\$0.00	\$0.00	\$158,803.89	\$17,619,469.08
Operation & Maintenance Services	\$13,324,268.56	\$145,059.80	\$0.00	\$41,592.00	\$0.00	\$13,510,920.36
Auxiliary Services	\$3,890,450.01	\$5,725,425.81	\$0.00	\$0.00	\$6,168.53	\$9,622,044.35
General Administrative Services	\$3,105,067.16	\$267,779.15	\$0.00	\$0.00	\$0.00	\$3,372,846.31
Capital Outlay	\$13,312.87	\$10,354.87	\$0.00	\$6,678,473.21	\$0.00	\$6,702,140.95
Debt Service	\$113,042.28	\$0.00	\$7,757,909.51	\$185,509.88	\$0.00	\$8,056,461.67
Other Expenditures	\$1,313,827.72	\$1,316,747.67	\$0.00	\$0.00	\$412,275.42	\$3,042,850.81
Total Expenditures:	\$88,030,169.95	\$19,469,512.23	\$7,757,909.51	\$6,905,575.09	\$610,585.91	\$122,773,752.69
Other Fund Sources (Uses)						
Other Fund Sources:	\$261,286.16	\$176,956.12	\$0.00	\$0.00	\$8,389.34	\$446,631.62
Other Fund Uses:	\$259,871.86	\$89,914.51	\$0.00	\$0.00	\$124,815.31	\$474,601.68
Total Other Fund Sources (Uses):	\$1,414.30	\$87,041.61	\$0.00	\$0.00	(\$116,425.97)	(\$27,970.06)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$5,125,153.94	(\$2,568,775.13)	\$850,993.81	\$252,805.21	\$12,157.75	\$3,672,335.58
Beginning Fund Balance - October 1:	\$25,855,472.50	\$7,646,132.20	\$91,923,039.93	\$2,686,118.45	\$849,288.87	\$128,960,051.95
Ending Fund Balance:	\$30,980,626.44	\$5,077,357.07	\$92,774,033.74	\$2,938,923.66	\$861,446.62	\$132,632,387.53

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

**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 2023, Fiscal Period 10**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$29,564,783.16	\$0.00	\$28,590.44	\$3,134,814.51	\$0.00	\$32,728,188.11
Federal Sources	\$1,220.00	\$6,406,986.85	\$0.00	\$0.00	\$0.00	\$6,408,206.85
Local Sources	\$20,742,609.52	\$1,197,770.91	\$36,588.58	\$5,575,627.35	\$645,360.76	\$28,197,957.12
Other Sources	\$28,503.56	\$38,498.47	\$0.00	\$0.00	\$0.00	\$67,002.03
Total Revenues:	\$50,337,116.24	\$7,643,256.23	\$65,179.02	\$8,710,441.86	\$645,360.76	\$67,401,354.11
Expenditures						
Instructional Services	\$24,666,969.34	\$4,046,275.50	\$0.00	\$680,838.29	\$153,686.44	\$29,547,769.57
Instructional Support Services	\$8,019,695.04	\$1,210,477.75	\$0.00	\$130,789.76	\$237,991.20	\$9,598,953.75
Operation & Maintenance Services	\$5,587,619.86	\$288,951.34	\$0.00	\$111,340.21	\$16,123.44	\$6,004,034.85
Auxiliary Services	\$1,737,797.77	\$3,444,562.35	\$0.00	\$0.00	\$29,834.01	\$5,212,194.13
General Administrative Services	\$1,551,202.94	\$147,428.37	\$0.00	\$63,133.33	\$0.00	\$1,761,764.64
Capital Outlay	\$138,225.00	\$1,974,078.92	\$0.00	\$3,486,461.95	\$0.00	\$5,598,765.87
Debt Service	\$0.00	\$0.00	\$2,362,975.52	\$0.00	\$0.00	\$2,362,975.52
Other Expenditures	\$1,915,212.09	\$911,803.43	\$0.00	\$0.00	\$136,978.71	\$2,963,994.23
Total Expenditures:	\$43,616,722.04	\$12,023,577.66	\$2,362,975.52	\$4,472,563.54	\$574,613.80	\$63,050,452.56
Other Fund Sources (Uses)						
Other Fund Sources:	\$514,491.10	\$846,390.93	\$2,965,419.15	\$0.00	\$35,139.78	\$4,361,440.96
Other Fund Uses:	\$659,264.40	\$581,128.65	\$0.00	\$2,965,419.15	\$128,495.26	\$4,334,307.46
Total Other Fund Sources (Uses):	(\$144,773.30)	\$265,262.28	\$2,965,419.15	(\$2,965,419.15)	(\$93,355.48)	\$27,133.50
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$6,575,620.90	(\$4,115,059.15)	\$667,622.65	\$1,272,459.17	(\$22,608.52)	\$4,378,035.05
Beginning Fund Balance - October 1:	\$19,955,443.68	\$1,979,525.69	\$1,980,951.81	\$17,085,047.46	\$492,856.96	\$41,493,825.60
Ending Fund Balance:	\$26,531,064.58	(\$2,135,533.46)	\$2,648,574.46	\$18,357,506.63	\$470,248.44	\$45,871,860.65

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 software users, the specific check register report is located in the Application Center of your accounting software.

CHECK REGISTER ACCOUNTABILITY REPORT

07/01/2017 - 07/31/2017

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
14002	CENTRAL PAPER COMPANY	\$0.00	\$1,094.44	\$0.00	FOOD SERV SUPPLIES;EQUIP REPAIR & MAINT
14003	Wayne Terrell	\$0.00	\$150.00	\$0.00	OTHER PURCHASED SERV
14004	Acclaim Industries, LLC	\$0.00	\$3,528.32	\$0.00	OTHER PURCHASED SERV
14005	Norris Building Company, INC.	\$0.00	\$97,043.45	\$0.00	BUILDING IMPROVEMENT
14006	ROYAL OFFICE EQUIPMENT CO.,INC	\$0.00	\$492.39	\$0.00	EQUIP MAINT AGREEMTS
14007	U. S. POSTMASTER	\$0.00	\$2,450.00	\$0.00	POSTAGE
14008	HumiTEC Corporation	\$0.00	\$1,188.00	\$0.00	OTHER PROPERTY SERV
14009	VERIZON WIRELESS	\$0.00	\$98.77	\$0.00	TELEPHONE
14011	Monica Bass Lunchroom MGR	\$0.00	\$50.00	\$0.00	CHANGE CASH
14012	MERITA PEEK	\$0.00	\$25.00	\$0.00	CHANGE CASH
14013	ACBOE TRANSPORTATION DEPARTMEN	\$0.00	\$361.01	\$0.00	FUEL-GASOLINE
14014	Teri Pearson	\$0.00	\$80.00	\$0.00	CHANGE CASH
14015	CHICK-FIL-A	\$0.00	\$335.00	\$0.00	OTH TRAVEL AND TRNG
14016	Sherry Griffith	\$0.00	\$50.00	\$0.00	CHANGE CASH
14017	Wayne Terrell	\$0.00	\$437.50	\$0.00	OTHER PURCHASED SERV
14018	Tracy White	\$0.00	\$25.00	\$0.00	CHANGE CASH
14019	Gina Moore	\$0.00	\$75.00	\$0.00	CHANGE CASH
14020	Artenia Williams	\$0.00	\$50.00	\$0.00	CHANGE CASH
14021	Cindy Terrell	\$0.00	\$725.00	\$0.00	CHANGE CASH
14022	Ingrid Emerson	\$0.00	\$50.00	\$0.00	CHANGE CASH
14023	Mary Oates	\$0.00	\$100.00	\$0.00	CHANGE CASH
14024	June Worley	\$0.00	\$25.00	\$0.00	CHANGE CASH
14025	Theresa Gentry	\$0.00	\$25.00	\$0.00	CHANGE CASH
14026	Gorrie Regan Associates, Inc.	\$0.00	\$336.00	\$0.00	SOFTWARE MAINT AGREE
14027	Breakout Montgomery	\$0.00	\$350.00	\$0.00	OTHER PURCHASED SERV
14028	Cline Tours, Inc.	\$0.00	\$1,450.00	\$0.00	OTH TRAVEL AND TRNG
14029	Jenny Nolen, LLC	\$0.00	\$2,925.00	\$0.00	OTHER PURCHASED SERV
14030	Delilah Simpson	\$0.00	\$18.97	\$0.00	DEFERRED REVENUE
14031	Hollie Davis	\$0.00	\$11.70	\$0.00	DEFERRED REVENUE
14032	UNITED REFRIGERATION, INC.	\$0.00	\$958.77	\$0.00	MAINTENANCE SUPPLIES
14033	AUTAUGA HOME SUPPLY, INC.	\$0.00	\$453.80	\$0.00	MAINTENANCE SUPPLIES
14034	ROYAL OFFICE EQUIPMENT CO.,INC	\$0.00	\$692.10	\$0.00	EQUIP MAINT AGREEMTS
14035	WITTICHEN SUPPLY CO	\$0.00	\$930.63	\$0.00	MAINTENANCE SUPPLIES

CHECK REGISTER ACCOUNTABILITY REPORT

05/01/2023 - 05/31/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ACCOUNTING	\$0.00	\$0.00	\$3,508.00
ADVERTISING	\$0.00	\$0.00	\$362.50
BANK SERVICE CHARGES	\$0.00	\$0.00	\$1,650.00
BLDGS-CONSTRUCTED	\$0.00	\$0.00	\$17,864.71
BUILDING IMPROVEMENT	\$0.00	\$0.00	\$4,186.55
COMPUTERS	\$0.00	\$2,481.83	\$0.00
Contracted Substitute	\$150,238.93	\$71,514.79	\$22,168.74
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$563.73
Default Object Value	\$0.00	\$1,393.74	\$94,061.32
ELECTRICITY	\$0.00	\$0.00	\$179,978.51
EQUIP MAINT AGREEMTS	\$0.00	\$1,837.14	\$1,553.94
EQUIP REPAIR & MAINT	\$858.13	\$4,981.39	\$710.00
FOOD PROCESSING SUPP	\$0.00	\$18,597.35	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$7,537.53	\$0.00
FREIGHT AND SHIPPING	\$0.00	\$201.94	\$0.00
FUEL-DIESEL	\$45,050.87	\$0.00	\$0.00
FUEL-GASOLINE	\$15,114.25	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$1,027.97	\$0.00
INSTRUCTIONAL EQUIP	\$2,307.34	\$156,319.14	\$1,300.00
INSTRUCTIONAL SOFTWA	\$0.00	\$4,545.00	\$0.00
INSURANCE SERVICES	\$1,000.00	\$0.00	\$350.00
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$18,646.80
LEGAL FEES	\$0.00	\$0.00	\$5,140.00
LICENSE FEES	\$38,119.20	\$0.00	\$51,118.34
LOCAL DISTRICT	\$0.00	\$1,328.61	\$2,604.22
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$18,554.84
MEDICAL/HEALTH SERVI	\$0.00	\$0.00	\$1,729.60
NON-CAPITALIZED AUDI	\$983.52	\$0.00	\$0.00
NON-CAPITALIZED FURN	\$1,142.53	\$72.59	\$2,188.40
NON-INST EQUIPMENT	\$0.00	\$1,359.90	\$0.00
NON-INSTRUCTIONAL	\$1,140.00	\$6,561.06	\$0.00
OFFICE SUPPLIES	\$280.60	\$597.01	\$1,436.51
OIL AND LUBRICANTS	\$5,038.08	\$0.00	\$0.00

Helpful Hint

- ▶ Start correcting your system's critical coding edits NOW by using the report generated by your system's monthly financial statement upload.
- ▶ The sooner coding edits are corrected, the sooner desk review edits can be brought to the CSFO's attention.
- ▶ Allow plenty of time between uploads. The system has been set to time out after an hour, so during peak upload days (due dates, etc.) you should wait at least an hour between uploads. Not waiting may result in previous data not being deleted; therefore, doubling revenue balances and generating critical edits.

Helpful Hint – Optional Reports

- ▶ Fund Source Financial
- ▶ General Fund Financial Analysis
- ▶ CNP Fund Balance / Pass-thru Reduction
 - ▶ Memoranda FY19-3034
 - ▶ Pass-Thru Relief Request form
- ▶ LEAPS Reports
 - ▶ Highest Degree Comparison
 - ▶ State and Local Certified FTE Matrix

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial and Budget System
General Fund (Fund Type 11) Financial Analysis



	Financial Statement FY 2020	Financial Statement FY 2021	Financial Statement FY 2022	Budget FY 2023
	Fiscal Period 12	Fiscal Period 12	Fiscal Period 12	Fiscal Period 00
Beginning Balance - October 1	\$13,132,067.78	\$15,652,311.76	\$20,697,480.97	\$21,581,362.00
Revenues				
State Sources	\$58,209,769.14	\$57,932,054.85	\$60,193,243.16	\$61,996,185.14
Federal Sources	\$138,271.73	\$143,043.61	\$132,123.96	\$127,564.00
Local Sources	\$15,144,866.25	\$17,547,197.95	\$20,731,198.16	\$19,805,882.00
Other Sources	\$300,485.46	\$227,949.55	\$234,934.66	\$186,500.00
Other Fund Sources	\$665,817.71	\$752,464.62	\$953,390.30	\$1,080,603.21
Total Revenues:	\$74,459,210.29	\$76,602,710.58	\$82,244,890.24	\$83,196,734.35
Expenditures				
Instructional Services	\$40,570,028.48	\$41,299,549.51	\$42,451,786.19	\$44,038,382.94
Instructional Support Services	\$11,196,884.98	\$11,358,257.49	\$12,525,958.53	\$13,444,308.53
Operation & Maintenance Services	\$5,987,524.00	\$6,609,288.74	\$6,851,377.15	\$7,606,498.00
Auxiliary Services	\$5,302,290.74	\$5,412,395.60	\$5,920,754.09	\$6,118,366.11
General Administrative Services	\$2,385,789.10	\$3,090,687.46	\$2,819,281.79	\$3,483,778.00
Capital Outlay	\$2,515,702.21	\$451,118.82	\$0.00	\$0.00
Debt Services				
Other Expenditures	\$898,760.18	\$1,069,895.34	\$1,041,366.79	\$1,333,530.00
Other Fund Uses	\$3,081,951.69	\$2,266,348.41	\$3,356,603.95	\$5,055,797.28
Total Expenditures:	\$71,938,931.38	\$71,557,541.37	\$74,967,128.49	\$81,080,660.86
Excess of Revenues	\$2,520,278.91	\$5,045,169.21	\$7,277,761.75	\$2,116,073.49
Ending Fund Balance - September 30	\$15,652,346.69	\$20,697,480.97	\$27,975,242.72	\$23,697,435.49

General Fund Financial Analysis

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Total Expenditures	71,938,931.38	71,557,541.37	74,967,128.49	81,080,660.86
	12	12	12	12
1-month requirement	5,994,910.95	5,963,128.45	6,247,260.71	6,756,721.74
Ending Fund Balance	15,652,346.69	20,697,480.97	27,975,242.72	23,697,435.49
# of months	2.61	3.47	4.48	3.50

Fund Balance



Fund Balance

- ▶ A Deficit fund balance will generate a critical edit in the business rules review of the financial statements.
- ▶ A letter acknowledging the deficit fund balance must be submitted to the ALSDE.
 - ▶ Addressed to the State Superintendent, but mailed to LEA Accounting

Line of Credit

- ▶ Obtaining a line of credit only improves the system's cash position. There is NO effect on the fund balance.
- ▶ Recording funds received from a line of credit
 - ▶ Increase (Debit) Cash
 - ▶ Increase (Credit) Current Short-term Loans Payable (0263)

Less than One-month Fund Balance

Fiscal Accountability Act

Local Boards are required to develop a plan to establish and maintain a one-month minimum operating balance

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 Ended September 30, 2018

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$56,897,551.92	\$0.00	\$747,469.13	\$2,319,468.87	\$0.00	\$59,964,489.92
Federal Sources	\$3,520.00	\$10,803,695.78	\$0.00	\$0.00	\$0.00	\$10,807,215.78
Local Sources	\$19,263,078.07	\$5,372,667.66	\$600,886.54	\$0.00	\$1,562,236.89	\$26,798,869.16
Other Sources	\$321,267.90	\$632,299.32	\$0.00	\$0.00	\$2,809.00	\$956,376.22
Total Revenues:	\$76,485,417.89	\$16,808,662.76	\$1,348,355.67	\$2,319,468.87	\$1,565,045.89	\$98,526,951.08
Expenditures						
Instructional Services	\$45,629,124.17	\$5,962,142.76	\$0.00	\$14,808.00	\$279,549.12	\$51,885,624.05
Instructional Support Services	\$13,785,186.15	\$2,150,835.23	\$0.00	\$0.00	\$522,122.94	\$16,458,144.32
Operation & Maintenance Services	\$7,016,825.37	\$910,967.60	\$0.00	\$53,940.00	\$68,006.07	\$8,049,739.04
Auxiliary Services	\$4,841,301.62	\$6,272,667.57	\$0.00	\$0.00	\$16,538.50	\$11,130,507.69
General Administrative Services	\$2,561,963.80	\$771,075.27	\$0.00	\$0.00	\$0.00	\$3,333,039.07
Capital Outlay	\$26,122.89	\$50,000.00	\$0.00	\$2,820,859.73	\$0.00	\$2,896,982.62
Debt Service	\$0.00	\$0.00	\$1,372,296.70	\$2,351,125.92	\$0.00	\$3,723,422.62
Other Expenditures	\$486,860.47	\$1,612,214.46	\$0.00	\$0.00	\$545,162.33	\$2,644,237.26
Total Expenditures:	\$74,347,384.47	\$17,729,902.89	\$1,372,296.70	\$5,240,733.65	\$1,431,378.96	\$100,121,696.67
Other Fund Sources (Uses)						
Other Fund Sources:	\$1,401,572.79	\$1,982,824.17	\$0.00	\$312,850.72	\$59,366.87	\$3,756,614.55
Other Fund Uses:	\$1,157,541.60	\$1,396,236.02	\$0.00	\$0.00	\$166,987.53	\$2,720,765.15
Total Other Fund Sources (Uses):	\$244,031.19	\$586,588.15	\$0.00	\$312,850.72	(\$107,620.66)	\$1,035,849.40
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$2,382,064.61	(\$334,651.98)	(\$23,941.03)	(\$2,608,414.06)	\$26,046.27	(\$558,896.19)
Beginning Fund Balance - October 1:	\$9,371,253.78	\$4,233,481.22	\$1,346,894.43	\$4,095,760.79	\$766,741.53	\$19,814,131.75
Ending Fund Balance - September 30:	\$11,753,318.39	\$3,898,829.24	\$1,322,953.40	\$1,487,346.73	\$792,787.80	\$19,255,235.56
		74,347,384.47	75,504,926.07	11,753,318.39		
		<u>1,157,541.60</u>	<u>12</u>	<u>6,292,077.17</u>		
		75,504,926.07	6,292,077.17	1.87		

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 Ended September 30, 2018

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$16,257,492.08	\$0.00	\$906,996.00	\$17,212.00	\$0.00	\$17,181,700.08
Federal Sources	\$1,280.00	\$4,321,849.95	\$0.00	\$0.00	\$0.00	\$4,323,129.95
Local Sources	\$4,300,482.46	\$1,602,119.20	\$0.00	\$581.16	\$168,336.98	\$6,071,519.80
Other Sources	\$288,917.05	\$53,839.29	\$172,740.00	\$0.00	\$0.00	\$515,496.34
Total Revenues:	\$20,848,171.59	\$5,977,808.44	\$1,079,736.00	\$17,793.16	\$168,336.98	\$28,091,846.17
Expenditures						
Instructional Services	\$11,222,467.62	\$1,917,499.52	\$0.00	\$0.00	\$18,868.72	\$13,158,835.86
Instructional Support Services	\$3,507,755.93	\$722,214.25	\$0.00	\$0.00	\$62,258.50	\$4,292,228.68
Operation & Maintenance Services	\$1,745,504.90	\$140,573.10	\$0.00	\$17,212.00	\$0.00	\$1,903,290.00
Auxiliary Services	\$2,272,647.91	\$2,681,422.42	\$0.00	\$0.00	\$13,717.36	\$4,967,787.69
General Administrative Services	\$972,865.16	\$174,435.04	\$0.00	\$0.00	\$0.00	\$1,147,300.20
Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,151,241.47	\$0.00	\$2,151,241.47
Debt Service	\$0.00	\$0.00	\$1,691,373.64	\$0.00	\$0.00	\$1,691,373.64
Other Expenditures	\$274,034.38	\$609,074.26	\$0.00	\$0.00	\$70,502.10	\$953,610.74
Total Expenditures:	\$19,995,275.90	\$6,245,218.59	\$1,691,373.64	\$2,168,453.47	\$165,346.68	\$30,265,668.28
Other Fund Sources (Uses)						
Other Fund Sources:	\$435,569.18	\$757,888.86	\$494,658.67	\$0.00	\$3,196.52	\$1,691,313.23
Other Fund Uses:	\$1,109,533.50	\$344,883.62	\$0.00	\$0.00	\$8,918.94	\$1,463,336.06
Total Other Fund Sources (Uses):	(\$673,964.32)	\$413,005.24	\$494,658.67	\$0.00	(\$5,722.42)	\$227,977.17
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$178,931.37	\$145,595.09	(\$116,978.97)	(\$2,150,660.31)	(\$2,732.12)	(\$1,945,844.94)
Beginning Fund Balance - October 1:	\$603,719.03	\$1,136,463.35	\$300,413.78	\$2,150,660.31	\$52,685.48	\$4,243,941.95
Ending Fund Balance - September 30:	\$782,650.40	\$1,282,058.44	\$183,434.81	\$0.00	\$49,953.36	\$2,298,097.01
		19,995,275.90	21,104,809.40	782,650.40		
		<u>1,109,533.50</u>	<u>12</u>	<u>1,758,734.12</u>		
		21,104,809.40	1,758,734.12	0.45		

Less than One-month Fund Balance

- ▶ Notified by ALSDE
- ▶ LEA submits draft Improvement Proposal to ALSDE
- ▶ Draft reviewed by ALSDE staff and response provided to LEA
- ▶ Financial Improvement Resolution officially adopted by the local board and submitted to SDE

List of Reports for Selected School Systems Required Operating Balance

1. Fiscal and Legal Obligations (Section 16-13a-1 through 13) Code of Alabama
2. LEA Analysis of One Month's Operating Balance
3. Analysis of Revenues Required to Meet One Month's Operating Balance
4. Prior Year's Plan, if submitted
5. Management Reports
 - A. Child Nutrition Reports –
 1. Ideal Standards
 2. CNP is money maker above taxes
 3. Statewide Procurement / National Purchasing Cooperatives
 - B. Transportation Reports – FY 2023 funded 80.5%; FY 2022 funded 81.2%; FY 2021 funded 80.6%
 - C. Indirect Cost Analysis
 - D. Personnel Expense – Certified FTE's and Salary; Support FTE's
 1. Don't rely on IDEA funds for Special Education Teachers!
 2. Resist the pressure to award a local raise.
 3. Analyze supplements and extended contracts.
 - E. General Fund Analysis Report

CNP Pass-Thru



CNP Fund Balance Pass Thru Reduction

Memoranda FY19-3034

1. At year-end, calculate the one-month fund balance and compare to the ending fund balance.
 1. The one-month fund balance is calculated as Total CNP Expenditures (including Other Fund Uses) divided by 12.
2. If the ending CNP fund balance is greater than the one-month fund balance, a waiver may be requested for the difference between the Calculated Spreadsheet Pass-Thru amount and the Actual Pass-Thru amount.
3. If the ending fund balance is less than the one-month fund balance, 100% of the Calculated Spreadsheet Pass-Thru amount must be passed through to CNP.
4. The CNP Pass Thru Relief form should be completed and submitted as part of your system's Financial Statement Packet.

CNP Fund Balance Pass Thru Reduction

Memoranda FY19-3034

- ▶ Collaborate with the CNP Director
 - ▶ What is the appropriate ending fund balance needed for CNP operations?
 - ▶ Consider **emergencies, long-term equipment needs, and state/local raises.**
 - ▶ Maintaining a fund balance that will support the ongoing success of the CNP program.
- ▶ The Pass-Thru Transfer spreadsheet from the ALSDE CNP section will be completed annually.
 - ▶ Provides information related to the raises and benefits for the CNP staff
 - ▶ Utilized by the ALSDE CNP section in calculating certain required information
 - ▶ Calculates the pass-thru amount if the fund balance is less than one month or no waiver is requested.
- ▶ During the year, the CNP fund balance should be monitored on a monthly basis to ensure that an appropriate fund balance is maintained.
 - ▶ Provide a monthly trial balance report by cost center to your system's CNP Director.
 - ▶ Based on the anticipated pass-thru amount, funds should be passed through as needed, but at least quarterly, to the CNP fund source.

CNP Fund Balance Pass Thru Reduction

Memoranda FY19-3034

As your school system evaluates what is a sufficient fund balance for the CNP program please keep in mind the following.

- ▶ If the revenues generated by CNP operations are consistently less than the expenditures, the general fund will eventually have to increase the pass-thru amount to CNP.
- ▶ During the years that a portion of the CNP pass-thru is retained in the general fund, caution should be taken in the types of general fund expenditures incurred.
- ▶ If the CNP fund balance no longer meets the required threshold, additional funds are required to be passed through to CNP. If necessary, reductions to anticipated General Fund expenditures may be required.
- ▶ If the CNP fund balance, based on the CNP Financial Profile, is greater than three months, ALSDE CNP can waive the Paid Lunch Equity (PLE) price increase.
 - ▶ In the absence of a waiver, the entire increase must be made in the following school year.
 - ▶ Required increases will impact the price of paid student meals as well as adult and visitor meal prices.
- ▶ At the end of the school year, the CNP fund balance should be sufficient to cover summer expenditures (salaries, benefits, startup purchases, etc.) without, or with less, revenue for meal reimbursements during those months.

CNP Pass Thru Relief Request

LEA # _____

School System: _____

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)



CNP Pass Thru Relief Request

CNP Director Signature

Printed Name

Date

CSFO Signature

Printed Name

Date

LEA Superintendent Signature

Printed Name

Date

State Superintendent Signature

Printed Name

Date

Advancement & Technology

- ▶ Fund Source 1765 – FY 22 Revenue must be spent by 9/30/23
 - ▶ Exception for supply chain issues and labor shortages
- ▶ Fund Source 1764 – Advancement & Technology Plus – FY 23 Revenue must be spent by 9/30/24

These funds are allowed to be used as needed by school systems for the following purposes:

1. To help offset inflationary increases in capital projects and equipment costs initiated with 2020 PSCA bond funds
2. For school resource officers
3. Insurance
4. Other uses allowed with the Advancement and Technology Fund set out in Section 29-9-4, the *Code of Alabama, 1975* and include the following:
 - a. Repairs or deferred maintenance of facilities for public education purposes.
 - b. Classroom instructional support pursuant to *Code of Alabama*, Sections 16-13-231(b)(2) c and 16-13-231.3.
 - c. Insuring facilities.
 - d. Transportation pursuant to *Code of Alabama*, Section 16-13-233.
 - e. Purchase of education technology and equipment, or both.
 - f. School security measures as a component of a systemwide security plan.
 - g. Capital outlay.

LEAPS



LEAPS Reports

LEAPS Reports

[Home](#) > [LEA Accounting](#) > LEAPS Reports

PAGINATED REPORTS (5)



Certified FTE by Funding
Source



Highest Degree
Comparison



LEAPS Object Code Review



State and Local Certified
FTE Matrix



Support FTE by Funding
Source



LEAPS – Highest Degree Comparison

State of Alabama

Department of Education

LEAPS Highest Degree Comparison to Certification -All Certified Object Codes and All Fund Sources-

System	LEAPS Highest Degree	Certification Highest Degree
001 Autauga County		
HIL	B	M
CA	M	6
KA	B	M
CL	B	M
HA	B	M
LA	M	B
MI	M	6
AM	B	M

State of Alabama

Department of Education

State and Local Certified FTE Matrix

Autauga County (001) - System Total

Year: 2022, Month: 10

	<i>Bachelor's</i>		<i>Master's</i>		<i>6 Year</i>		<i>Doctoral</i>		<i>Non Degree</i>	
< 3 Years	50.00	8.31%	13.00	2.16%	0.00	0.00%	0.00	0.00%	0.69	0.11%
< 6 Years	38.00	6.31%	37.44	6.22%	3.00	0.50%	0.00	0.00%	0.00	0.00%
< 9 years	29.00	4.82%	41.62	6.91%	0.00	0.00%	1.50	0.25%	0.00	0.00%
< 12 years	14.76	2.45%	40.97	6.81%	4.00	0.66%	1.00	0.17%	0.00	0.00%
< 15 years	19.25	3.20%	25.60	4.25%	2.00	0.33%	2.00	0.33%	0.00	0.00%
< 18 years	20.75	3.45%	48.47	8.05%	7.00	1.16%	2.00	0.33%	0.00	0.00%
< 21 years	10.00	1.66%	43.00	7.14%	8.00	1.33%	0.00	0.00%	0.00	0.00%
< 24 years	14.00	2.33%	35.00	5.81%	9.00	1.49%	2.00	0.33%	0.00	0.00%
< 27 years	9.00	1.49%	29.00	4.82%	5.35	0.89%	1.00	0.17%	0.00	0.00%
27+ years	8.00	1.33%	19.62	3.26%	6.00	1.00%	1.00	0.17%	0.00	0.00%

Total Matrix FTE: 602.02

The logo for AlabamaAcheives.org features the text "AlabamaAcheives.org" in a white, sans-serif font. The text is set against a dark teal background that has a wavy, torn-paper-like bottom edge. A solid red vertical rectangle is positioned to the right of the teal background.

AlabamaAcheives.org

WELCOME



TO OUR NEW WEBSITE!



We've been expecting you.



HOME

STATE BOARD

COMMUNICATION

REPORTS & DATA

DIVISIONS

SERVICES

CONTACT



Community ▾

Families and Students ▾

Teachers & Administrators ▾



Teachers & Administrators

- ▶ Career and Technical Education
- ▶ Child Nutrition Programs
- ▶ Cognia
- ▶ Compliance Monitoring
- ▶ **LEA Accounting**
- ▶ **LEA Fiscal Accountability**
- ▶ Superintendent's Corner
- ▶ Teacher Center >Teacher Certification
- ▶ Transportation

LEA Fiscal Accountability

- Employee Leave Laws
- State Board Laws
- Forms – Board of Adjustments
- Forms – CSFO
- Forms – Fiscal Accountability
- State Allocations
- Warrant Information – Short-Term Loans
- Warrant Information – Warrants
- CSFO and Fiscal Accountability – Bonds
- CSFO and Fiscal Accountability – CSFO
- Local Schools – Audits
- Local Schools – Procedures
- Bid Law and Purchasing – Bid Law
- Bid Law and Purchasing – Public Works
- Bid Law and Purchasing – Purchasing Cards
- State and Local Funding – Tax Status
- Affordable Care Act

LEA Accounting

Page Navigation [[hide](#)]

2024

[Budget Submission](#)

[Indirect Cost](#)

2023

[Allocations](#)

[Budget Hearings](#)

[Budget Submissions](#)

[Classroom Instructional Support](#)

[Indirect Cost](#)

2022

[Allocations](#)

[Budget Submissions](#)

[Classroom Instructional Support](#)

[Financial Statements](#)

[Indirect Cost](#)

2021

[Allocations](#)

[Financial Statements](#)

2020

[Allocations](#)

[Indirect Cost – General Information](#)

[Accounting Manual](#)

[Accounting Manual – Valid Code / Code Combinations](#)

[Forms – IDEA](#)

[Forms – JAG](#)

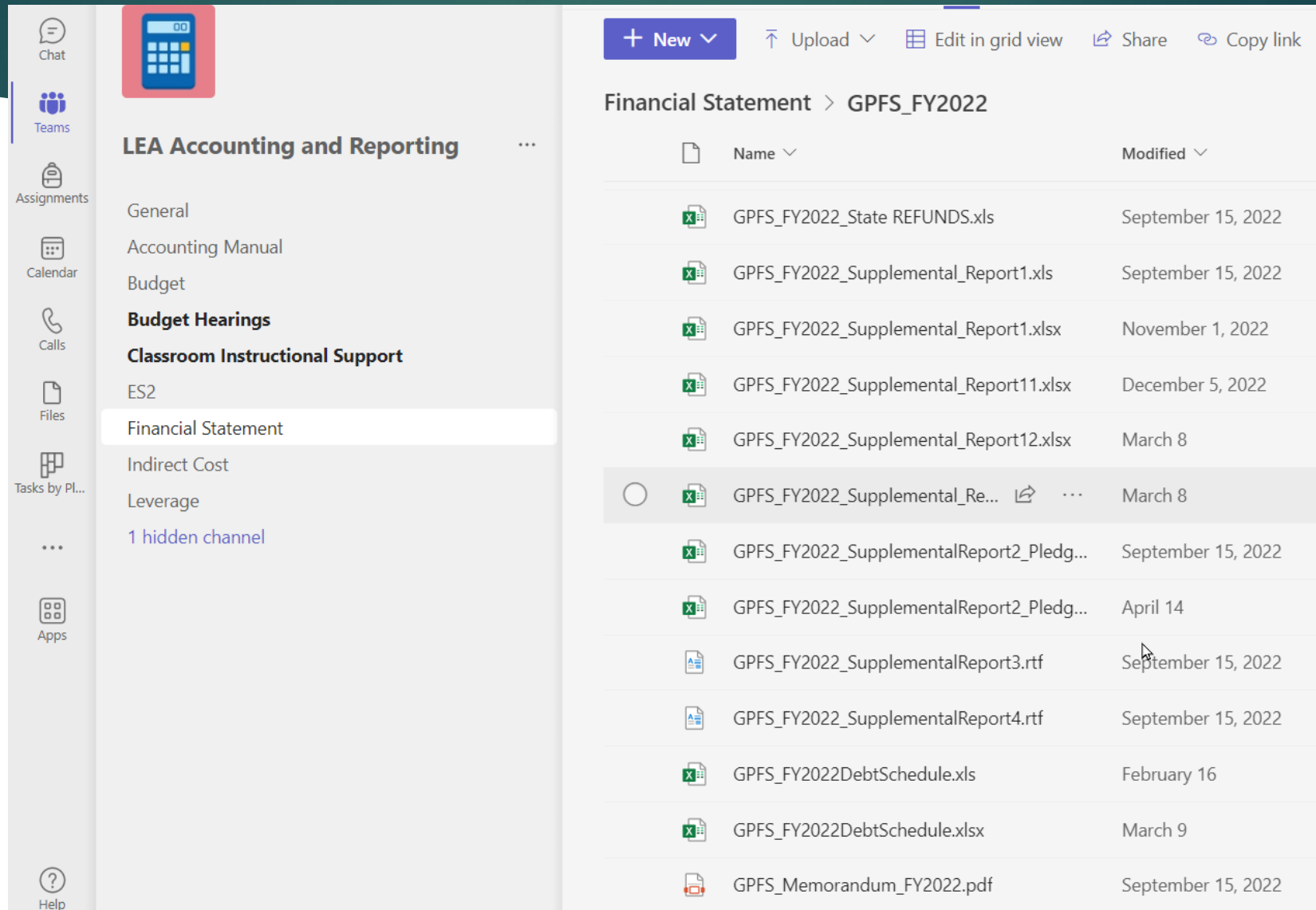
[Forms – Other](#)

LEA Accounting – Microsoft TEAMS

The screenshot displays the Microsoft Teams interface for the 'LEA Accounting and Reporting' team. The left sidebar contains navigation icons for Activity, Chat, Teams, Assignments, Calendar, Calls, Files, Tasks by PL..., and Apps. The main area shows the 'Financial Statement' channel with a list of files. The files are organized into a table with columns for Name and Modified date.

Name	Modified
2022 CNP Pass Thru form.docx	September 15, 2022
FY 2022 Financial Business Rule Cross Refer...	November 2, 2022
GPFS_FY2022_Checklist.rtf	September 15, 2022
GPFS_FY2022_Cover Page.rtf	September 15, 2022
GPFS_FY2022_DeskReview.rtf	September 15, 2022
GPFS_FY2022_EOY_Reminders.rtf	September 15, 2022
GPFS_FY2022_Exhibit F I A.rtf	September 15, 2022
GPFS_FY2022_Exhibit F II A.rtf	September 15, 2022
GPFS_FY2022_Exhibit F III.rtf	September 15, 2022
GPFS_FY2022_Exhibit F IV.rtf	September 15, 2022
GPFS_FY2022_Exhibit F V.rtf	September 15, 2022
GPFS_FY2022_Exhibit F VI.rtf	September 15, 2022

LEA Accounting – Microsoft TEAMS



LEA Accounting and Reporting

- General
- Accounting Manual
- Budget
- Budget Hearings**
- Classroom Instructional Support**
- ES2
- Financial Statement**
- Indirect Cost
- Leverage
- 1 hidden channel

Financial Statement > GPFS_FY2022

Name	Modified
GPFS_FY2022_State REFUNDS.xls	September 15, 2022
GPFS_FY2022_Supplemental_Report1.xls	September 15, 2022
GPFS_FY2022_Supplemental_Report1.xlsx	November 1, 2022
GPFS_FY2022_Supplemental_Report11.xlsx	December 5, 2022
GPFS_FY2022_Supplemental_Report12.xlsx	March 8
GPFS_FY2022_Supplemental_Re...	March 8
GPFS_FY2022_SupplementalReport2_Pledg...	September 15, 2022
GPFS_FY2022_SupplementalReport2_Pledg...	April 14
GPFS_FY2022_SupplementalReport3.rtf	September 15, 2022
GPFS_FY2022_SupplementalReport4.rtf	September 15, 2022
GPFS_FY2022DebtSchedule.xls	February 16
GPFS_FY2022DebtSchedule.xlsx	March 9
GPFS_Memorandum_FY2022.pdf	September 15, 2022

QUESTIONS



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