

# UNDERSTANDING ALABAMA SCHOOL ACCOUNTING SYSTEM

Sonja Peaspanen

State Department of Education

September 20, 2023



# STATE GUIDE TO ALLOCATIONS

- Updated annually to reflect changes in ETF legislation
- Available online: [www.alabamaachievers.org](http://www.alabamaachievers.org)
  - Teachers & Administrators
  - LEA Fiscal Accountability
  - State Allocations
  - Guide to State Allocations
    - Current Year
    - Prior Year



# FUNDING COMPONENTS

- Total Units
- Total Foundation Program
- Total State Funds
- Total Local Units





State Department of Education

FY2024 State Totals

FY 2024 - Enacted

STATE TOTALS	FY 2024	FY 2023	Change
Total ADM	726,266.93	723,670.03	2,596.90
<b>Foundation Program Units</b>			
Teachers	42,173.41	41,880.79	292.62
Principals	1,356.00	1,350.00	6.00
Assistant Principals	824.00	823.00	1.00
Counselors	1,458.00	1,453.50	4.50
Librarians	1,367.50	1,360.00	7.50
Career Tech Directors	240.25	239.25	1.00
Career Tech Counselors	71.00	71.00	0.00
<b>Total Units</b>	<b>47,490.16</b>	<b>47,177.54</b>	<b>312.62</b>
<b>Foundation Program (State and Local Funds)</b>			
Salaries	2,879,910,474	2,767,842,344	112,068,130
Fringe Benefits	1,067,871,104	1,041,847,846	26,023,258
Other Current Expense (\$23,068 /unit)	1,095,509,838	998,986,506	96,523,332
Classroom Instructional Support			
Student Materials (\$569.15/unit)	27,029,014	42,459,786	-15,430,771
Technology (\$500/unit)	23,745,080	23,588,770	156,310
Library Enhancement (\$157.72/unit)	7,490,127	7,440,840	49,287
Professional Development (\$100/unit)	4,749,016	4,717,754	31,262
Textbooks (\$75/adm)	54,379,239	54,275,370	103,869
Student Growth	42,706,968	27,080,035	15,626,933
<b>Total Foundation Program</b>	<b>5,203,390,861</b>	<b>4,968,239,251</b>	<b>235,151,610</b>
<b>State Funds</b>			
Foundation Program ETF	4,488,432,021	4,281,082,751	207,349,270
School Nurses Program	65,571,473	49,579,875	15,991,598
Salaries - 1% per Act 97-238	0	0	0
Technology Coordinator	20,871,392	20,413,129	458,263
Transportation Operations	380,799,955	355,984,794	24,815,161
Fleet Renewal (\$7,581 /bus)	51,573,543	49,754,103	1,819,440
Current Units	2,000,000	2,000,000	0
At Risk	22,492,734	20,967,734	1,525,000
Board Of Adjustment	750,800	750,800	0
Career Tech O and M	8,000,000	8,000,000	0
<b>ETF Subtotal</b>	<b>5,040,491,918</b>	<b>4,815,613,221</b>	<b>224,878,697</b>
Capital Purchase	215,000,000	215,000,000	0
Debt Service	532,864	532,864	0
<b>PSF Subtotal</b>	<b>215,532,864</b>	<b>215,532,864</b>	<b>0</b>
<b>Total State Funds</b>	<b>5,256,024,782</b>	<b>5,031,146,085</b>	<b>224,878,697</b>
<b>Local Funds</b>			
Foundation Program (10 Mills)	714,958,840	687,156,500	27,802,340
Capital Purchase (0.501013 Mills)	35,835,042	36,084,125	-249,083
<b>Total Local Funds</b>	<b>750,793,882</b>	<b>723,240,625</b>	<b>27,553,257</b>

NOTE: Due to rounding, some line items may not calculate to exact dollar amount shown.



**Total Units**



# SYSTEM ADM

- ADM – Average Daily Membership
- System ADM – Total, average daily enrollment for a system during the first 20 days after Labor Day



# TEACHERS

- State funded teaching units
- Calculated by dividing the ADM in each grade by the “grade divisor”. FY 2024 divisors:
  - K-3 = 14.25
  - 4-6 = 20.06
  - 7-8 = 19.70
  - 9-12 = 17.95
- Weighting adjustments for special education and career technical education are included in the calculation as guidance.



# **PRINCIPALS, ASST PRINCIPALS, COUNSELORS, LIBRARIANS**

- Based on 2014 AdvancED standards
- Principals are allotted per school site
- Asst Principals, Counselors, and Librarians are allotted based on school ADM.





# **THE FOUNDATION CALCULATION**

- LEAPS information is the PRIMARY information used in this calculation. It is IMPARATIVE that the submitted information is correct.



# SAMPLE LEA UNIT BREAKDOWN

School Name	Type	ADM	Teacher Units	Principal	Asst. Principal Units	Counselor Units	Library/ Media Units	Additional Units (see note)	Voc Ed Principal Units	Voc Ed Counselor Units	Total Units
Average Elementary School	E	445.35	28.19	1.00	0.00	0.50	1.00	0.00	0.00	0.00	30.69
Average Middle School	M	605.62	30.56	1.00	1.00	1.50	1.00	0.00	0.00	0.00	35.06
Average High School	S	740.09	41.23	1.00	1.00	1.50	1.00	0.00	0.00	0.00	45.73
TOTALS:		1,791.06	99.98	3.00	2.00	3.50	3.00	0.00	0.00	0.00	111.48

FY 2024 divisors

K-3=14.25

4-6=20.06

7-8=19.70

9-12=17.95



<b>Position</b>	<b>Elementary</b>		<b>Middle/Secondary</b>	
<b>Principal</b>	1.0		1.0	
 <b>Asst Principal</b>	1-249	0.0	1-249	0.0
	250-499	0.0	250-499	0.5
	500-749	0.5	500-749	1.0
	750-999	1.0	750-999	1.5
	1000-1249	1.5	1000-1249	2.0
	1250-1499	2.0	1250-1499	2.5
	Over 1500	*	Over 1500	*
 <b>Guidance</b>	1-249	0.5	1-249	0.5
	250-499	0.5	250-499	1.0
	500-749	1.0	500-749	1.5
	750-999	1.5	750-999	2.0
	1000-1249	2.0	1000-1249	2.5
	1250-1499	2.5	1250-1499	3.0
	Over 1500	*	Over 1500	*
 <b>Librarian</b>	1-249	0.5	1-249	0.5
	250-499	1.0	250-499	1.0
	500-749	1.0	500-749	1.0
	750-999	1.0	750-999	1.0
	1000-1249	1.0	1000-1249	1.0+
	1250-1499	1.0	1250-1499	1.0+
	Over 1500	1.0	Over 1500	1.0+

\* One FTE is added for each additional 250 over 1500

+ After employing one Library/Media Specialist, the school may employ a qualified Technology/Information Specialist to work in collaboration with the Library/Media Specialist



# Total Foundation Program



# **TOTAL FOUNDATION PROGRAM**

- Salaries
- Fringe Benefits
- Classroom Instructional Support
- Other Current Expenses (OCE)
- Student Growth



# **SALARIES**

- The calculated number of state units is converted to dollars using the minimum salary matrix.
- Extension increases for Principals, Asst Principals, Counselors, and CTE Counselors & Directors are determined by the school categories.



# **SALARIES**

- Fund Source, Experience, Degree
  - Certificated FTE by System and School
  - Certificated State and Local Fund Source only
  - Units Earned by School
  - Minimum Salary Schedule
- 
- $X = \text{FTE}(\text{cell}) / \text{FTE}(\text{total}) = (\% \text{ of total employed})$
  - $Y = X * \text{Total Units Earned}$
  - $\text{Salary} = Y * \text{Salary Amount (Min. Salary Schedule)}$



## FY 2024 Foundation Program

### State Minimum Salary Schedule Classroom Teachers

Public School Experience - 187 Day Contract

Experience	Bachelor BS	Master MS	Specialist ED. S.	Doctoral DO	Non-Degree DO
0 years	44,226	50,857	54,839	58,818	44,226
1 year	44,226	50,857	54,839	58,818	44,226
2 years	44,226	50,857	54,839	58,818	44,226
3 years	48,643	55,939	60,317	64,702	48,643
4 years	48,643	55,939	60,317	64,702	48,643
5 years	48,643	55,939	60,317	64,702	48,643
6 years	50,776	58,390	62,977	67,530	50,776
7 years	50,776	58,390	62,977	67,530	50,776
8 years	50,776	58,390	62,977	67,530	50,776
9 years	52,309	60,154	64,879	69,570	52,309
10 years	52,831	60,755	65,527	70,265	52,831
11 years	53,360	61,363	66,182	70,967	53,360
12 years	53,894	61,977	66,844	71,677	53,894
13 years	54,433	62,596	67,513	72,394	54,433
14 years	54,977	63,222	68,187	73,118	54,977
15 years	55,527	63,855	68,870	73,850	55,527
16 years	56,082	64,493	69,558	74,588	56,082
17 years	56,643	65,138	70,254	75,334	56,643
18 years	57,209	65,789	70,957	76,086	57,209
19 years	57,781	66,447	71,667	76,847	57,781
20 years	58,359	67,111	72,383	77,616	58,359

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## FY 2024 Foundation Program

### State Minimum Salary Schedule Classroom Teachers

Public School Experience - 187 Day Contract

Experience	Bachelor BS	Master MS	Specialist ED. S.	Doctoral DO	Non-Degree ND
21 years	58,943	67,783	73,107	78,393	58,943
22 years	59,532	68,461	73,837	79,176	59,532
23 years	60,127	69,145	74,576	79,967	60,127
24 years	60,729	69,837	75,322	80,767	60,729
25 years	61,336	70,535	76,075	81,575	61,336
26 years	61,949	71,240	76,836	82,391	61,949
27 years	62,569	71,952	77,604	83,215	62,569
28 years	63,195	72,672	78,380	84,047	63,195
29 years	63,827	73,399	79,164	84,888	63,827
30 years	64,464	74,133	79,955	85,737	64,464
31 years	65,109	74,874	80,755	86,593	65,109
32 years	65,761	75,623	81,563	87,459	65,761
33 years	66,418	76,379	82,379	88,335	66,418
34 years	67,082	77,143	83,202	89,218	67,082
35 years	67,753	77,914	84,034	90,109	67,753

The anniversary date of experience shall be used to determine the appropriate step for qualified public education experience.

An employee is entitled to pay for an advanced degree in the monthly pay period that begins after the State Superintendent recognizes the advanced degree. If the contract period has ended, the increase in pay will become effective with the first pay period of the next contract. The advanced degree must be earned from a regionally accredited institution.



# SALARIES

- Example for the BS Degree with <3 yrs Experience
- $X = \text{FTE}(6) / \text{FTE}(60) = .10$  (% of total employed)
- $Y = .10 * \text{Total Units Earned (50)} = 5.0$
- $5.0 * \text{Salary Amount } (\$44,226) = \$221,130$



# **SALARIES – EXTENSION INCREASES**

## Principal:

Elementary = .31

Middle = .35

Secondary = .45

## Asst Principal:

Elementary = .10

Middle = .10

Secondary = .10

## Counselor:

Elementary = .00

Middle = .00

Secondary = .03

- $W = .58$  (Secondary School)
- $X = \text{FTE}(6) / \text{FTE}(60) = .10$  (% of total employed)
- $Y = .10 * \text{Total Units Earned } (50 + .58 = 50.58) = 5.06$
- $5.06 * \text{Salary Amount } (\$44,226) = \$223,783.56$
- Additional \$2,653.56 for this one cell on the matrix



# FRINGE BENEFITS

- The amount of money it will take to fund the fringe benefits relating to the salaries of the state earned units.
- Rates determined by the legislature in the ETF appropriations act or by state or federal law.
- Example – If a school system earns \$5,758,000 for 150 Units, Fringe Benefits would be:
  - FICA/Medicare =  $\$5,758,000 \times 7.65\% = \$440,487$
  - TRS Tier I =  $135/150 = 90\% \times \$5,758,000 \times 12.59\% = \$652,439$
  - TRS Tier II =  $15/150 = 10\% \times \$5,758,000 \times 11.57\% = \$66,620$
  - Insurance =  $\$800 \times 12 \text{ months} \times 150 \text{ units} = \$1,440,000$
  - Unemployment Compensation =  $\$5,758,000 \times .125\% = \$7,198$
  - LEAVE = 2 Personal + 5 Sick =  $7 \times \$120 \times 150 \text{ units} = \$126,000$



# **OTHER CURRENT EXPENSE (OCE)**

- Total state allocation is a fixed amount determined annually by the legislature
- LEA allocation = State allocation / total state units x total LEA units
- This money has more flexibility and can be expended for operating expense or salary expense.
  - Common practice is to code support positions (i.e. janitors, secretaries, bookkeepers, aides) to be paid from the Foundation Program OCE.
  - OCE funds the increases in Support Salary and Fringes and will be added to the previous year OCE base amount.



# **CLASSROOM INSTRUCTIONAL SUPPORT**

- Student Materials
  - Technology
  - Library Enhancement
  - Professional Development
  - Common Purchases
  - Textbooks
- 
- All rates are “per unit” with the exception of “Textbooks” which is calculated on a per ADM rate. Rates are determined by the legislature on an annual basis as provided in the ETF appropriations bill.



# CLASSROOM INSTRUCTIONAL SUPPORT

## Classroom Instructional Support calculation example

- School System ADM = 2400
- School System Units Earned = 150
  
- STUDENT MATERIALS =  $\$569.15 \times 150 = \$85,372.50$
- TECHNOLOGY =  $\$500.00 \times 150 = \$75,000.00$
- LIBRARY ENHANCEMENT =  $\$157.72 \times 150 = \$23,658.00$
- PROFESSIONAL DEV =  $\$100.00 \times 150 = \$15,000.00$
- COMMON PURCHASE =  $\$0 \times 150 = \$0$
- TEXTBOOKS (ADM based) =  $\$75 \times 2400 = \$180,000.00$
  
- Instructional Support funds must be budgeted and spent in accordance with the rules and regulations specified in Act #2005-198, which defines the responsibility of the local school budget committee.
- 100% of funds allocated for Student Materials must be used for in classroom expenses.



# STUDENT GROWTH

- ADM growth from prior year to current
- Most recent gross Foundation Program cost per ADM
- \$ per growth ADM
- Fully funded rate and paid to the LEA in the next fiscal year
  
- EXAMPLE:
- LEA grows 300.00 ADM from October 2022 (FY23) to October 2023(FY24)
- FY 24 cost of ADM (Total Foundation Program / State ADM) = \$7,165
- $\$7,165 * 300 = \$2,149,500$  - FY 2025 Growth Allocation



# Other State Funds





# **SCHOOL NURSES**

- FY 2024 - \$71,485 per system, plus \$75.52 per student (ADM)
- Funds not expended for nurses' salaries and fringe benefits may be used for supplies and equipment used exclusively by the school nurses.
- 187-contract day salary matrix is included in Act 2023-379



# **TECHNOLOGY COORDINATOR**

- To provide funds for local systems to use toward the position of a district technology coordinator who meets the job description and qualifications established by the State Board of Education.
- This person serves as the primary point of contact for all technology issues
- FY 2017 - \$68,327 per system
  - Adjusted annually according to the ETF budget.



# **TRANSPORTATION - OPERATIONS**

- These funds are to be used to operate your system's school buses for the year.
- Each system earns personnel based on the number of buses running "qualified" routes.
- Positions are funded based on the salary submitted in LEAPS, but not more than the maximum salary listed for the position.
- Must employ
  - Transportation Supervisor at the % funded
  - Enough mechanics to meet the 1 to 25 mechanic to bus ratio.
- Allocation for fuel based on annual route miles.
- Allocation for other costs based on number of qualifying bus routes



## Positions Funded w / Salaries

FY 2024

\* Proportional allocation for systems earning less than one position.

■ Required Position, non-flexible.

<i><b>POSITION</b></i>	<i><b>RATIO</b></i>	<i><b>ADDITIONAL</b></i>	<i><b>MINIMUM</b></i>	<i><b>MAXIMUM</b></i>
<b><u>Supervisor</u></b>	1/40*	No additional	\$63,121	\$105,025
<b>Secretary</b>	1/40*	Second @100; additional every 100	\$32,700	\$49,460
<b>Assistant Supervisor</b>	1/200	Additional every 200	\$80,233	\$101,728
<b><u>Mechanic</u></b>	1/22*	1 @22, 2 @33; additional every 22	\$39,544	\$55,789
<b>Shop Foreman</b>	1/55	1 @55; additional every 88	\$49,134	\$69,029
<b>Parts Specialist</b>	1/100	Additional every 250	\$35,895	\$51,400
<b>Shop Assistant</b>	1/22*	1 @22, 2 @33, 3 @55, 4 @77, additional every 88	\$26,391	\$41,812
<b>Route Specialist</b>	1/75	Additional every 100	\$45,308	\$75,701
<b>Bus Driver</b>	1/1	N/A (Midday: \$50.00 X 180 days X # of buses)	\$14,654	\$19,285
<b>Utility Worker</b>	1/40*	Additional every 40	\$13,743	\$17,860
<b>Bus Aide</b>	IEP	Not Funded	\$0	\$0
<b>Nurse</b>	IEP	Not Funded	\$0	\$0



# **TRANSPORTATION – FLEET RENEWAL**

- Total state-wide appropriation is determined by per bus amount approved by the legislature in the ETF budget multiplied by the total number of qualifying buses.
- Qualifying buses are eligible route buses that are 10 years or less and run morning & afternoon routes.
- These funds must be spent for new bus purchases or debt payments for new buses.



# **CAPITAL PURCHASES**

- Provided for capital improvements of public school facilities.
- Allocated using a formula based on the system's ability to raise local revenues.
- Requires a match of local revenues or through debt payments from local funds.



# AT- RISK

- Total state-wide appropriation is determined by the legislature in the ETF budget.
- The number of At-Risk students are determined at each school as follows:
  - $A = \text{Number of free and reduced lunch eligible students (20 days after Labor Day)} / \text{ADM (20 days after Labor Day)}$
  - $B = \text{Number of students scoring in level 1 or 2} / \text{Number tested under the State approved testing program}$
  - $(A+B) / 2 = \text{Average} \times \text{total current year ADM for the school to identify the number of students for every school.}$ 
    - Schools with no grades tested on the ARMT are assigned 0 for the number scoring in stanines 1 or 2.
  - Individual school calculations are totaled to determine the LEA's number of At-Risk students.
- The LEA allocation = State appropriation / Total state At-Risk students x LEA At-Risk students



# **AT- RISK**

- This allocation is used for those students who have been determined to be at risk of dropping out of school, or who are performing at an academic level below current grade placement.
- The system At-Risk allocation must be used in accordance with the At-Risk Plan submitted by the local board to the State Superintendent of Education.





# PRE-SCHOOL

- The amount of the appropriation is determined annually by the legislature.
- LEA Allocation Calculation
  - In December, LEA's report the number of children (age 3-4) with special needs.
  - The LEA allocation = State appropriation / Total state number of children (age 3-4) with special needs x LEA's number of children (age 3-4) with special needs.
- The dollars must be used to provide free, appropriate public education for all eligible children with disabilities.



# Matching Local Funds



# LOCAL FUNDS

**Local Match** - This is the amount of local funds your system is required to add (“match”) in order to receive the following state allocations:

- **Foundation Program**
  - The amount is determined by the assessed value of one local district mill of property tax (as reported on your Supplemental II Report which is part of your annual Financial Statement) multiplied by 10.
- **Capital Purchase**
  - The amount is based on the value of 1 mill of district ad valorem tax per ADM in your school system in relation to the school system with the highest value of 1 mill of district ad valorem tax per ADM.
  - This local matching amount may be made by local expenditures for capital improvements or debt service payments for capital improvements.



# **SCHOOL FISCAL ACCOUNTABILITY ACT**

**ACT NO. 2006-196**



Regular Session 2013

History

Sponsors

Fiscal Notes

Amds/Subs

View

Help

Session  
Code of Ala  
ConstitutionSearch  
View

## The Code of Alabama 1975

[Title 13A](#) CRIMINAL  
CODE.[Title 14](#) CRIMINAL  
CORRECTIONAL AND  
DETENTION FACILITIES.[Title 15](#) CRIMINAL  
PROCEDURE.[Title 16](#) EDUCATION.[Title 17](#) ELECTIONS.[Title 18](#) EMINENT  
DOMAIN.[Title 19](#) FIDUCIARIES AND  
TRUSTS.[Title 20](#) FOOD, DRUGS  
AND COSMETICS.

- [Section 16-13A-1](#) Fiscal management policies.
- [Section 16-13A-2](#) Financial oversight by State Superintendent of Education; appointment and duties of Chief Education Financial Officer; internal audits of schools and school systems.
- [Section 16-13A-3](#) Financial training of local superintendents of education.
- [Section 16-13A-4](#) Appointment; removal of chief school financial officer; qualifications.
- [Section 16-13A-5](#) Supervision, fiduciary responsibility of chief school financial officer; duties.
- [Section 16-13A-6](#) Required reports.
- [Section 16-13A-7](#) Audits.
- [Section 16-13A-8](#) Authority to expend funds.
- [Section 16-13A-9](#) Reserve funds.
- [Section 16-13A-10](#) Penalties for failing to comply with chapter.
- [Section 16-13A-11](#) Liability.
- [Section 16-13A-12](#) Bonding.
- [Section 16-13A-13](#) Publication of budget and financial information.

## **SECTION 16-13A-4**

# **APPOINTMENT; REMOVAL OF CHIEF SCHOOL FINANCIAL OFFICER; QUALIFICATIONS**

- In consultation with the local superintendent, the local board will appoint a qualified chief school financial officer who:
  - Shall be an employee of the local board.
  - Meet minimum qualifications of the local board.
  - Meet the requirements established by the State Board of Education.
  - Be bonded in an amount determined by the State.
- The local board is authorized to remove the chief school financial officer.
- If the position of chief school financial officer is vacant for 30 days and the local board is not actively seeking to fill the position, the State Superintendent of Education may designate a chief school financial officer for a period of not more than one year, which may be extended from year to year, unless and until the local board appoints a person who meets the established qualifications. In addition, the State Superintendent of Education shall designate a chief school financial officer if the position has been vacant for more than 60 days.



# **RULES OF THE STATE BOARD OF EDUCATION**

## **RULE 290-2-5 – CHIEF SCHOOL FINANCE OFFICER**

- 290-2-5-.01 Standards for Chief School Finance Officers
- 290-2-5-.02 Duties and Responsibilities of Chief School Finance Officers
- 290-2-5-.03 Qualifications for Chief School Finance Officers
- 290-2-5-.04 Certification of Chief School Finance Officers
- 290-2-5-.05 Performance Standards for Chief School Finance Officers
- 290-2-5-.06 Requirements to Continue Certification as a Chief School Finance Officer



# **RULES OF THE STATE BOARD OF EDUCATION**

## **RULE 290-2-5 – CHIEF SCHOOL FINANCE OFFICER**

### **Qualifications of New Chief School Finance Officers**

- Effective July 1, 2003, an officer or employee assigned the duties of chief school finance officer must meet the following three requirements:
  - 1. Three or more years experience in a business-related field.
  - 2. Education requirements contained in Rule 290-2-5-.03.
  - 3. Certification requirements specified in Rule 290-2-5-.04. The chief school finance officer has three years to complete the certification course requirements.

### **Continuing Professional Education**

- A CSFO is required to complete 18 hours of continuing professional education (CPE) each fiscal year. CPE credit may be received through the Alabama Association of School Business Officials (AASBO) or the Government Finance Officers Association (GFOA). Documentation for CPE credit approved for other professional organizations, such as the CPE credit for Certified Public Accountants, Certified Management Accountants, and Certified Internal Auditors, may be submitted to the University of Alabama, College of Continuing Studies, for recognition as acceptable CPE credit. The CPE requirements for a CSFO completing the certification course requirements are adjusted for the first year of certification.





# **SECTION 16-13A-5**

## **SUPERVISION, FIDUCIARY RESPONSIBILITY OF CHIEF SCHOOL FINANCIAL OFFICER; DUTIES**

- (a) The chief school financial officer shall work under the direct supervision of the local superintendent of education but shall have a fiduciary responsibility to the local board of education.
- (b) The chief school financial officer shall perform each of the following duties:
  - (1) Verify the receipt of all funds to which the local board of education may be entitled by law or which may come into its possession for public school purposes.
  - (2) Verify the payment of such funds, such payments to occur only on written order of the local superintendent of education.
  - (3) Keep an accurate record of all receipts and expenditures, and provide such information to the local superintendent and the local board.
  - (4) Make reports as may be required by law, by the local board of education, or by rules and regulations of the State Board of Education.
  - (5) Personally notify, in writing, each board member and the local superintendent of education of any financial transaction of the local board of education which the chief school financial officer deems to be non-routine, unusual, without legal authorization, or not in compliance with the fiscal management policies of the board. The notification shall be recorded in the minutes of the board by the president of the local board of education.
  - (6) Be bonded in an amount determined by the State Board of Education.



# **CSFO DUTY**

Personally notify, in writing , each local board member and the local superintendent of any financial transaction of the local board which the CSFO deems to be non-routine, unusual, without legal authorization or not in compliance with the fiscal management policies of the board. The president of the board must see that this notification is recorded in the minutes.



# **SECTION 16-13A-6**

## **REQUIRED REPORTS**

- Required monthly reports must be posted to the local internet site no later than 45 days after the end of the reporting period.
- From ALSDE portal
  - Budget Summary
  - Exhibit F-I-A (Balance Sheet)
  - Exhibit F-II-A (Financial Summary)
  - Exhibit F-III-A (Budget Actual Comparison Part A)
  - Exhibit F-III-B (Budget Actual Comparison Part B)
  - Exhibit F-III-C (Budget Actual Comparison Part C)
- From Accounting Software
  - Check Register Report (A/P checks)



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  
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2016, Fiscal Period 04

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$4,447,241.00	\$0.00	\$0.00	\$55,312.00	\$0.00	\$4,502,553.00
Federal Sources	\$21,669.71	\$1,527,753.69	\$0.00	\$0.00	\$0.00	\$1,549,423.40
Local Sources	\$1,116,366.15	\$61,507.32	\$2,177,874.90	\$23.05	\$9,651.90	\$3,365,423.32
Other Sources	\$12,651.74	\$28,812.26	\$0.00	\$0.00	\$0.00	\$41,464.00
<b>Total Revenues:</b>	<b>\$5,597,928.60</b>	<b>\$1,618,073.27</b>	<b>\$2,177,874.90</b>	<b>\$55,335.05</b>	<b>\$9,651.90</b>	<b>\$9,458,863.72</b>
<b>Expenditures</b>						
Instructional Services	\$2,997,920.73	\$260,058.84	\$0.00	\$0.00	\$0.00	\$3,257,979.57
Instructional Support Services	\$921,275.97	\$390,388.80	\$0.00	\$0.00	\$11,247.24	\$1,322,912.01
Operation & Maintenance Services	\$797,559.96	\$2,034.48	\$0.00	\$1,192.78	\$0.00	\$800,787.22
Auxiliary Services	\$538,843.37	\$712,560.63	\$0.00	\$347,720.00	\$0.00	\$1,599,124.00
General Administrative Services	\$687,173.29	\$97,633.80	\$0.00	\$0.00	\$0.00	\$784,807.09
Capital Outlay	\$0.00	\$0.00	\$0.00	\$53,224.08	\$0.00	\$53,224.08
Debt Service	\$0.00	\$0.00	\$122,060.00	\$0.00	\$0.00	\$122,060.00
Other Expenditures	\$80,212.72	\$35,066.89	\$0.00	\$0.00	\$1,088.00	\$116,367.61
<b>Total Expenditures:</b>	<b>\$6,022,986.04</b>	<b>\$1,497,743.44</b>	<b>\$122,060.00</b>	<b>\$402,136.86</b>	<b>\$12,335.24</b>	<b>\$8,057,261.58</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$100.00	\$159,831.68	\$119,300.00	\$0.00	\$0.00	\$279,231.68
Other Fund Uses:	\$159,831.68	\$0.00	\$119,300.00	\$0.00	\$100.00	\$279,231.68
<b>Total Other Fund Sources (Uses):</b>	<b>(\$159,731.68)</b>	<b>\$159,831.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$100.00)</b>	<b>\$0.00</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$584,789.12)	\$280,161.51	\$2,055,814.90	(\$346,801.81)	(\$2,783.34)	\$1,401,602.14
Beginning Fund Balance - October 1:	\$4,118,974.07	\$900,614.51	\$620,492.44	\$1,649,800.45	\$59,807.69	\$7,349,689.16
Ending Fund Balance:	\$3,534,184.95	\$1,180,776.02	\$2,676,307.34	\$1,302,998.64	\$57,024.35	\$8,751,291.30

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



**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 03**

**Exhibit F-I-A**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$11,562,054.82	\$4,864,896.91	\$3,591,939.92	\$1,343,320.69	\$0.00	\$505,256.59	\$0.00
Investments	\$5,828,223.12	\$13,778.55	\$0.00	\$0.00	\$0.00	\$200,831.04	\$0.00
Receivables	(\$10,676.66)	\$375,082.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$39,304.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$239,567.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,216.09)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,148,210.96
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,223,920.37
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,343,297.74
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,102,918.61
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$17,417,689.88</b>	<b>\$5,493,324.97</b>	<b>\$3,591,939.92</b>	<b>\$1,343,320.69</b>	<b>\$0.00</b>	<b>\$706,087.63</b>	<b>\$154,818,347.68</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$170,411.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,173.13	\$0.00
Other Liabilities	\$0.00	\$92,058.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$6,269.30	\$0.00	\$0.00	\$0.00	\$0.00	\$23,446,216.35
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$268,738.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$36,173.13</b>	<b>\$23,446,216.35</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$131,372,131.33
Contributed Capital							
Reserved Fund Balance	\$1,337,641.79	\$3,109,001.80	\$0.00	\$446,401.46	\$0.00	\$57,799.68	\$0.00
Unreserved Fund balance	\$16,080,048.09	\$2,115,584.41	\$3,591,939.92	\$896,919.23	\$0.00	\$612,114.82	\$0.00
<b>Total Fund Equity:</b>	<b>\$17,417,689.88</b>	<b>\$5,224,586.21</b>	<b>\$3,591,939.92</b>	<b>\$1,343,320.69</b>	<b>\$0.00</b>	<b>\$669,914.50</b>	<b>\$131,372,131.33</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$17,417,689.88</b>	<b>\$5,493,324.97</b>	<b>\$3,591,939.92</b>	<b>\$1,343,320.69</b>	<b>\$0.00</b>	<b>\$706,087.63</b>	<b>\$154,818,347.68</b>

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

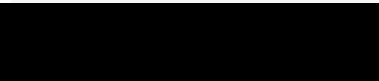
**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2022, Fiscal Period 03**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$13,227,622.22	\$0.00	\$187,629.00	\$168,403.39	\$0.00	\$13,583,654.61
Federal Sources	\$220.00	\$2,909,015.56	\$0.00	\$0.00	\$0.00	\$2,909,235.56
Local Sources	\$3,284,982.61	\$1,126,025.28	\$0.00	\$212,253.49	\$334,268.21	\$4,957,529.59
Other Sources	\$55,325.48	\$81,865.67	\$0.00	\$0.00	\$0.00	\$137,191.15
<b>Total Revenues:</b>	<b>\$16,568,150.31</b>	<b>\$4,116,906.51</b>	<b>\$187,629.00</b>	<b>\$380,656.88</b>	<b>\$334,268.21</b>	<b>\$21,587,610.91</b>
<b>Expenditures</b>						
Instructional Services	\$9,092,887.49	\$1,835,703.56	\$0.00	\$0.00	\$78,013.62	\$11,006,604.67
Instructional Support Services	\$2,704,747.97	\$885,280.47	\$0.00	\$0.00	\$26,740.75	\$3,616,769.19
Operation & Maintenance Services	\$1,504,239.36	\$519,781.41	\$0.00	\$0.00	\$10,610.16	\$2,034,630.93
Auxiliary Services	\$1,303,864.47	\$1,379,446.46	\$0.00	\$265,800.00	\$2,537.19	\$2,951,648.12
General Administrative Services	\$448,588.62	\$100,131.30	\$0.00	\$0.00	\$0.00	\$548,719.92
Capital Outlay	\$347,942.36	\$0.00	\$0.00	\$662,439.16	\$0.00	\$1,010,381.52
Debt Service	\$2,400.00	\$0.00	\$750.00	\$0.00	\$0.00	\$3,150.00
Other Expenditures	\$235,736.58	\$272,319.47	\$0.00	\$0.00	\$96,095.21	\$604,151.26
<b>Total Expenditures:</b>	<b>\$15,640,406.85</b>	<b>\$4,992,662.67</b>	<b>\$750.00</b>	<b>\$928,239.16</b>	<b>\$213,996.93</b>	<b>\$21,776,055.61</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$111,753.25	\$1,179,266.17	\$0.00	\$0.00	\$15,322.50	\$1,306,341.92
Other Fund Uses:	\$1,108,646.88	\$74,204.16	\$0.00	\$0.00	\$30,374.71	\$1,213,225.75
<b>Total Other Fund Sources (Uses):</b>	<b>(\$996,893.63)</b>	<b>\$1,105,062.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$15,052.21)</b>	<b>\$93,116.17</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$69,150.17)</b>	<b>\$229,305.85</b>	<b>\$186,879.00</b>	<b>(\$547,582.28)</b>	<b>\$105,219.07</b>	<b>(\$95,328.53)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$17,486,840.05</b>	<b>\$4,995,280.36</b>	<b>\$3,405,060.92</b>	<b>\$1,890,902.97</b>	<b>\$564,695.43</b>	<b>\$28,342,779.73</b>
<b>Ending Fund Balance:</b>	<b>\$17,417,689.88</b>	<b>\$5,224,586.21</b>	<b>\$3,591,939.92</b>	<b>\$1,343,320.69</b>	<b>\$669,914.50</b>	<b>\$28,247,451.20</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  
Budget and Actual  
For Fiscal Year 2022, Fiscal Period 03**



Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$52,736,721.60	\$13,227,622.22	(\$39,509,099.38)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$220.00	(\$1,780.00)	\$25,031,728.05	\$2,909,015.56	(\$22,122,712.49)
Local Sources	\$8,785,640.00	\$3,284,982.61	(\$5,500,657.39)	\$2,596,373.00	\$1,126,025.28	(\$1,470,347.72)
Other Sources	\$380,000.00	\$55,325.48	(\$324,674.52)	\$134,500.00	\$81,865.67	(\$52,634.33)
<b>Total Revenues:</b>	<b>\$61,904,361.60</b>	<b>\$16,568,150.31</b>	<b>(\$45,336,211.29)</b>	<b>\$27,762,601.05</b>	<b>\$4,116,906.51</b>	<b>(\$23,645,694.54)</b>
<b>Expenditures</b>						
Instructional Services	\$35,443,910.73	\$9,092,887.49	\$26,351,023.24	\$12,310,703.01	\$1,835,703.56	\$10,474,999.45
Instructional Support Services	\$10,265,107.50	\$2,704,747.97	\$7,560,359.53	\$7,492,207.36	\$885,280.47	\$6,606,926.89
Operation & Maintenance Services	\$4,116,693.00	\$1,504,239.36	\$2,612,453.64	\$2,329,471.86	\$519,781.41	\$1,809,690.45
Auxiliary Services	\$4,726,035.43	\$1,303,864.47	\$3,422,170.96	\$5,103,185.93	\$1,379,446.46	\$3,723,739.47
General Administrative Services	\$1,714,936.00	\$448,588.62	\$1,266,347.38	\$705,828.34	\$100,131.30	\$605,697.04
Special Revenue Outlay	\$1,918,363.00	\$347,942.36	\$1,570,420.64	\$1,115,461.37	\$0.00	\$1,115,461.37
General Service	\$0.00	\$2,400.00	(\$2,400.00)	\$5,000.00	\$0.00	\$5,000.00
Other Expenditures	\$1,013,388.12	\$235,736.58	\$777,651.54	\$963,826.24	\$272,319.47	\$691,506.77
<b>Total Expenditures:</b>	<b>\$59,198,433.78</b>	<b>\$15,640,406.85</b>	<b>\$43,558,026.93</b>	<b>\$30,025,684.11</b>	<b>\$4,992,662.67</b>	<b>\$25,033,021.44</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$81,524.00	\$111,753.25	\$30,229.25	\$2,563,873.38	\$1,179,266.17	(\$1,384,607.21)
Other Financing Uses:	\$3,675,739.64	\$1,108,646.88	\$2,567,092.76	\$359,590.00	\$74,204.16	\$285,385.84
<b>Total Other Financing Sources (Uses):</b>	<b>(\$3,594,215.64)</b>	<b>(\$996,893.63)</b>	<b>\$2,597,322.01</b>	<b>\$2,204,283.38</b>	<b>\$1,105,062.01</b>	<b>(\$1,099,221.37)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$888,287.82)</b>	<b>(\$69,150.17)</b>	<b>\$819,137.65</b>	<b>(\$58,799.68)</b>	<b>\$229,305.85</b>	<b>\$288,105.53</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$14,821,822.95</b>	<b>\$17,486,840.05</b>	<b>\$2,665,017.10</b>	<b>\$2,460,021.95</b>	<b>\$4,995,280.36</b>	<b>\$2,535,258.41</b>
<b>Ending Fund Balance:</b>	<b>\$13,933,535.13</b>	<b>\$17,417,689.88</b>	<b>\$3,484,154.75</b>	<b>\$2,401,222.27</b>	<b>\$5,224,586.21</b>	<b>\$2,823,363.94</b>

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



# 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



# CHECK REGISTER ACCOUNTABILITY REPORT

10/01/2016 - 10/31/2016

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
13521	COCA-COLA Bottling Company	\$0.00	\$1,532.16	\$0.00	PURCHASED FOOD
13522	Borden Dairy Company	\$0.00	\$9,058.66	\$0.00	PURCHASED FOOD
13523	THE MERCHANTS COMPANY	\$0.00	\$45,815.27	\$0.00	PURCHASED FOOD;FOOD PROCESSING SUPP;FOOD SERV SUPPLIES
13524	Earthgrains Baking Co s, Inc.	\$0.00	\$4,137.88	\$0.00	PURCHASED FOOD
13525	WRIGHTS PRODUCE	\$0.00	\$4,928.75	\$0.00	PURCHASED FOOD
13526	AT & T	\$0.00	\$287.97	\$0.00	TELEPHONE
13527	Trident Beverage, Inc.	\$0.00	\$535.00	\$0.00	PURCHASED FOOD
13528	Heartland School Solutions	\$0.00	\$1,508.50	\$0.00	SOFTWARE MAINT AGREE
13529	Mayfield Dairy Farms, LLC	\$0.00	\$1,577.25	\$0.00	PURCHASED FOOD
13530	C&P Distributing	\$0.00	\$1,496.46	\$0.00	PURCHASED FOOD
13531	Kelly Burt	\$0.00	\$24.70	\$0.00	DEFERRED REVENUE
13532	Barbara Gullledge	\$0.00	\$53.50	\$0.00	DEFERRED REVENUE
13533	Jessica Deem	\$0.00	\$12.10	\$0.00	DEFERRED REVENUE
13534	Hidi Brooks	\$0.00	\$17.47	\$0.00	DEFERRED REVENUE
13535	CENTRAL PAPER COMPANY	\$0.00	\$679.31	\$0.00	FOOD SERV SUPPLIES
13536	COCA-COLA Bottling Company	\$0.00	\$706.56	\$0.00	PURCHASED FOOD
13537	Borden Dairy Company	\$0.00	\$3,899.30	\$0.00	PURCHASED FOOD
13538	THE MERCHANTS COMPANY	\$0.00	\$25,893.73	\$0.00	PURCHASED FOOD;FOOD PROCESSING SUPP;FOOD SERV SUPPLIES
13539	ROYAL OFFICE EQUIPMENT CO.,INC	\$0.00	\$1,083.30	\$0.00	EQUIP MAINT AGREEMTS
13540	Earthgrains Baking Co s, Inc.	\$0.00	\$623.76	\$0.00	PURCHASED FOOD
13541	TRANE U.S. INC.	\$0.00	\$1,970.00	\$0.00	EQUIP MAINT AGREEMTS
13542	WRIGHTS PRODUCE	\$0.00	\$1,881.00	\$0.00	PURCHASED FOOD
13543	GLAS	\$0.00	\$234.00	\$0.00	REGISTRATION FEES
13544	HumITEC Corporation	\$0.00	\$1,188.00	\$0.00	OTHER PROPERTY SERV
13545	VERIZON WIRELESS	\$0.00	\$169.27	\$0.00	TELEPHONE
13546	Tracy White	\$0.00	\$335.34	\$0.00	LOCAL DISTRICT
13547	Trident Beverage, Inc.	\$0.00	\$267.50	\$0.00	PURCHASED FOOD
13548	Gorrie Regan Associates, Inc.	\$0.00	\$309.00	\$0.00	SOFTWARE MAINT AGREE
13549	Mayfield Dairy Farms, LLC	\$0.00	\$517.90	\$0.00	PURCHASED FOOD
13550	C&P Distributing	\$0.00	\$1,009.20	\$0.00	PURCHASED FOOD
13551	Marilyn DeFee	\$0.00	\$23.40	\$0.00	DEFERRED REVENUE
13552	Cheryl Levins	\$0.00	\$20.15	\$0.00	DEFERRED REVENUE

# REPORTING REQUIREMENTS

- Posting of Financial Information to Local Internet Site
  - Financial File must be uploaded to the SDE internet portal
    - <https://schools.alsde.edu/login>
  - 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.



# 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.
- If coding edits are related to a local school, the CSFO should notify the local school bookkeeper to make the correction and mark the account string as "inactive"



# **SECTION 16-13A-7**

## **AUDITS**

- Audit Reports must be submitted to the SDE before **June 30<sup>th</sup>**.
- County systems – Examiners of Public Accounts
- City systems – CPA firm
- Financial
- Legal Compliance
- Federal Financial Assistance



# **SECTION 16-13A-12**

## **BONDING**

- The following officers and employees of a local board of education shall be bonded in amounts fixed by the local board of education and approved by the State Superintendent of Education:
  - Local superintendents of education.
  - Chief school financial officers.
  - Any other employee of a local board handling local board of education funds as required by the board.
- The Chief Education Financial Officer shall be bonded in an amount fixed by the State Superintendent of Education and approved by the State Board of Education.
- A certified copy of the bond shall be filed with the State Superintendent of Education.



# **SECTION 16-13A-13**

## **PUBLICATION OF BUDGET AND FINANCIAL INFORMATION**

- Budget and financial information used for public hearings on local district budgets shall be published on a form provided by the State Superintendent of Education. Such information shall contain financial information at both the school and school district levels.





# **SECTION 16-13A-9**

## **RESERVE FUNDS**

- (a) A local board of education shall develop a plan to establish and maintain a minimum reserve fund equal to one month's operating expenses. Also, a local board of education shall develop a plan to replenish its reserve fund after any withdrawal is made pursuant to subsection (b).
- (b) Local boards of education are authorized to expend such reserve funds if either of the following occur:
  - (1) The Governor declares proration in the Education Trust Fund.
  - (2) Total state funds appropriated by the Legislature to the local boards of education are less than the same appropriation for the preceding fiscal year.
- (Act 2006-196, p. 275, §2; Act 2009-747, p. 2266, §1.)



**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, 2015**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$54,813,493.95	\$373,251.47	\$625,946.11	\$2,343,187.89	\$0.00	\$58,155,879.42
Federal Sources	\$2,900.00	\$8,988,092.72	\$0.00	\$0.00	\$0.00	\$8,990,992.72
Local Sources	\$16,597,267.27	\$5,010,442.98	\$585,546.83	\$5,152.09	\$832,088.44	\$23,030,497.61
Other Sources	\$716,433.62	\$376,966.44	\$5,672.31	\$120.42	\$0.00	\$1,099,192.79
<b>Total Revenues:</b>	<b>\$72,130,094.84</b>	<b>\$14,748,753.61</b>	<b>\$1,217,165.25</b>	<b>\$2,348,460.40</b>	<b>\$832,088.44</b>	<b>\$91,276,562.54</b>
<b>Expenditures</b>						
Instructional Services	\$44,191,430.86	\$5,791,438.66	\$0.00	\$0.00	\$160,915.39	\$50,143,784.91
Instructional Support Services	\$12,426,544.21	\$2,218,023.43	\$0.00	\$0.00	\$299,916.76	\$14,944,484.40
Operation & Maintenance Services	\$7,321,371.44	\$819,833.54	\$0.00	\$34,895.00	\$37,493.83	\$8,213,593.81
Auxiliary Services	\$4,738,091.67	\$6,512,979.82	\$0.00	\$1,658,055.55	\$15,799.78	\$12,924,926.82
General Administrative Services	\$2,093,244.43	\$350,923.54	\$0.00	\$0.00	\$0.00	\$2,444,167.97
Capital Outlay	\$271,254.17	\$0.00	\$0.00	\$1,370,298.70	\$0.00	\$1,641,552.87
Debt Service	\$0.00	\$37,223.50	\$1,299,761.42	\$2,051,017.56	\$0.00	\$3,388,002.48
Other Expenditures	\$562,191.76	\$947,214.59	\$0.00	\$0.00	\$212,248.78	\$1,721,655.13
<b>Total Expenditures:</b>	<b>\$71,604,128.54</b>	<b>\$16,677,637.08</b>	<b>\$1,299,761.42</b>	<b>\$5,114,266.81</b>	<b>\$726,374.54</b>	<b>\$95,422,168.39</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,189,140.12	\$2,540,783.76	\$30,645.81	\$3,789,377.08	\$23,125.52	\$7,573,072.29
Other Fund Uses:	\$2,155,961.84	\$699,178.16	\$0.00	\$0.00	\$34,368.79	\$2,889,508.79
<b>Total Other Fund Sources (Uses):</b>	<b>(\$966,821.72)</b>	<b>\$1,841,605.60</b>	<b>\$30,645.81</b>	<b>\$3,789,377.08</b>	<b>(\$11,243.27)</b>	<b>\$4,683,563.50</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$440,855.42)	(\$87,277.87)	(\$51,950.36)	\$1,023,570.67	\$94,470.63	\$537,957.65
Beginning Fund Balance - October 1:	\$8,095,200.35	\$4,773,146.58	\$314,381.20	\$2,235,499.12	\$476,801.56	\$15,895,028.81
Ending Fund Balance - September 30:	\$7,654,344.93	\$4,685,868.71	\$262,430.84	\$3,259,069.79	\$571,272.19	\$16,432,986.46
		71,604,128.54	73,760,090.38	7,360,628.85		
		<u>2,155,961.84</u>	<u>12</u>	<u>6,146,674.20</u>		
		73,760,090.38	6,146,674.20	1.25		



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 Ended September 30, 2015

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$16,748,961.67	\$89,233.50	\$979,806.00	\$15,035.00	\$0.00	\$17,833,036.17
Federal Sources	\$2,630.00	\$4,591,002.28	\$0.00	\$0.00	\$0.00	\$4,593,632.28
Local Sources	\$4,397,008.84	\$1,557,431.24	\$0.00	\$3,323.39	\$198,747.93	\$6,156,511.40
Other Sources	\$292,376.15	\$36,311.75	\$172,740.00	\$0.00	\$0.00	\$501,427.90
<b>Total Revenues:</b>	<b>\$21,440,976.66</b>	<b>\$6,273,978.77</b>	<b>\$1,152,546.00</b>	<b>\$18,358.39</b>	<b>\$198,747.93</b>	<b>\$29,084,607.75</b>
<b>Expenditures</b>						
Instructional Services	\$11,627,917.54	\$2,304,440.06	\$0.00	\$0.00	\$43,274.79	\$13,975,632.39
Instructional Support Services	\$3,869,904.97	\$686,175.72	\$0.00	\$0.00	\$80,930.99	\$4,637,011.68
Operation & Maintenance Services	\$1,784,654.73	\$118,026.70	\$184,965.00	\$15,035.00	\$0.00	\$2,102,681.43
Auxiliary Services	\$2,251,535.09	\$3,369,557.47	\$0.00	\$0.00	\$13,896.20	\$5,634,988.76
General Administrative Services	\$867,941.27	\$180,690.66	\$0.00	\$0.00	\$0.00	\$1,048,631.93
Capital Outlay	\$0.00	\$0.00	\$0.00	\$5,800,293.67	\$0.00	\$5,800,293.67
Debt Service	\$0.00	\$0.00	\$1,600,606.35	\$0.00	\$0.00	\$1,600,606.35
Other Expenditures	\$103,291.70	\$584,762.50	\$0.00	\$0.00	\$60,811.25	\$748,865.45
<b>Total Expenditures:</b>	<b>\$20,505,245.30</b>	<b>\$7,243,653.11</b>	<b>\$1,785,571.35</b>	<b>\$5,815,328.67</b>	<b>\$198,913.23</b>	<b>\$35,548,711.66</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$565,317.96	\$1,014,430.92	\$366,803.44	\$401,828.85	\$773.71	\$2,349,154.88
Other Fund Uses:	\$1,354,124.53	\$307,796.58	\$0.00	\$0.00	\$11,560.84	\$1,673,481.95
<b>Total Other Fund Sources (Uses):</b>	<b>(\$788,806.57)</b>	<b>\$706,634.34</b>	<b>\$366,803.44</b>	<b>\$401,828.85</b>	<b>(\$10,787.13)</b>	<b>\$675,672.93</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$146,924.79	(\$263,040.00)	(\$266,221.91)	(\$5,395,141.43)	(\$10,952.43)	(\$5,788,430.98)
Beginning Fund Balance - October 1:	\$894,679.44	\$1,277,232.73	\$370,739.77	\$5,922,720.98	\$51,208.25	\$8,516,581.17
Ending Fund Balance - September 30:	\$1,041,604.23	\$1,014,192.73	\$104,517.86	\$527,579.55	\$40,255.82	\$2,728,150.19
		20,505,245.30	21,859,369.83	1,041,604.23		
		<u>1,354,124.53</u>	<u>12</u>	<u>1,821,614.15</u>		
		21,859,369.83	1,821,614.15	0.57		



# GENERAL FUND FINANCIAL ANALYSIS



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



	Financial Statement FY 2019	Financial Statement FY 2020	Financial Statement FY 2021	Budget FY 2022
	Fiscal Period 12	Fiscal Period 12	Fiscal Period 12	Fiscal Period 00
<b>Beginning Balance - October 1</b>	<b>\$10,320,832.63</b>	<b>\$19,722,487.60</b>	<b>\$16,390,825.57</b>	<b>\$14,821,822.95</b>
<b>Revenues</b>				
State Sources	\$51,164,300.46	\$52,560,952.24	\$53,402,462.77	\$52,736,721.60
Federal Sources	\$2,920.00	\$1,440.00	\$880.00	\$2,000.00
Local Sources	\$7,572,903.46	\$9,192,664.16	\$10,035,365.50	\$8,785,640.00
Other Sources	\$851,426.28	\$1,715,649.78	\$857,366.33	\$380,000.00
Other Fund Sources	\$12,117,304.32	\$137,842.59	\$382,870.30	\$81,524.00
<b>Total Revenues:</b>	<b>\$71,708,854.52</b>	<b>\$63,608,548.77</b>	<b>\$64,678,944.90</b>	<b>\$61,985,885.60</b>
<b>Expenditures</b>				
Instructional Services	\$35,749,819.70	\$36,638,019.28	\$36,476,754.38	\$35,443,910.73
Instructional Support Services	\$9,388,678.21	\$10,728,124.98	\$10,268,901.89	\$10,265,107.50
Operation & Maintenance Services	\$4,342,262.29	\$4,460,143.32	\$4,700,914.91	\$4,116,693.00
Auxiliary Services	\$8,508,011.65	\$4,424,451.89	\$4,530,299.05	\$4,726,035.43
General Administrative Services	\$1,860,645.22	\$1,805,863.20	\$1,887,222.08	\$1,714,936.00
Capital Outlay	\$280,714.22	\$361,086.41	\$1,173,631.03	\$1,918,363.00
Debt Services	\$9,600.00	\$9,600.00	\$9,600.00	\$0.00
Other Expenditures	\$410,220.58	\$655,465.04	\$806,674.35	\$1,013,388.12
Other Fund Uses	\$1,757,247.68	\$7,857,456.68	\$3,658,777.17	\$3,675,739.64
<b>Total Expenditures:</b>	<b>\$62,307,199.55</b>	<b>\$66,940,210.80</b>	<b>\$63,512,774.86</b>	<b>\$62,874,173.42</b>
<b>Excess of Revenues</b>	<b>\$9,401,654.97</b>	<b>(\$3,331,662.03)</b>	<b>\$1,166,170.04</b>	<b>(\$888,287.82)</b>
<b>Ending Fund Balance - September 30</b>	<b>\$19,722,487.60</b>	<b>\$16,390,825.57</b>	<b>\$17,556,995.61</b>	<b>\$13,933,535.13</b>



# One-month Balance

Total Expenditures	\$62,307,199.55	\$66,940,210.80	\$63,512,774.86	\$62,874,173.42	
Excess Revenue	\$9,401,654.97	(\$3,331,662.03)	\$1,166,170.04	(\$888,287.82)	
Ending Fund Balance - September 30	\$19,722,487.60	\$16,390,825.57	\$17,556,995.61	\$13,933,535.13	
Total Expenditures	\$62,307,199.55	\$66,940,210.80	\$63,512,774.86	\$62,874,173.42	
	12	12	12	12	
One-month requirement	\$ 5,192,266.63	\$ 5,578,350.90	\$ 5,292,731.24	\$ 5,239,514.45	A
Ending Fund Balance	\$19,722,487.60	\$16,390,825.57	\$17,556,995.61	\$13,933,535.13	B
					B/
# of months	3.80	2.94	3.32	2.66	A



# **LESS THAN ONE-MONTH FUND BALANCE**

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





# **LESS THAN ONE-MONTH FUND BALANCE**

- CNP Financial Profile
- Transportation Report
- Indirect Cost Analysis
- Personnel Expenses
- General Fund Analysis Report
- Maintenance of Effort





# CHILD NUTRITION



# Preliminary CNP Financial Profile

## FUND BALANCES AND RESULTS OF OPERATIONS

	FY 2017	FY 2018	FY 2019
Total Enrollment	9440	9360	9309
Total Revenues	\$5,847,103.36	\$5,842,066.54	\$6,238,826.53
Total Expenditures	\$6,114,240.88	\$5,924,946.22	\$6,258,201.56
Net Excess/Deficit	(\$267,137.52)	(\$82,879.68)	(\$19,375.03)
Ending Net Cash Resources	\$1,539,220.88	\$1,449,189.19	\$1,411,680.81
Average Monthly Expenditures	\$509,520.07	\$493,745.52	\$521,516.80
Operating Balance (Months)	3.0	2.9	2.7

## REVENUE/ EXPENDITURE RATIOS

Expenditures As % of Total Revenue	104.57%	101.42%	100.31%
Total Food Expenditures	\$2,094,779.09	\$2,018,581.96	\$2,173,524.07
SWP Rebates	\$96,201.17	\$107,053.47	\$60,351.32
Other Rebates	\$0.00	\$0.00	\$0.00
Net Food Expenditures	\$1,998,577.92	\$1,911,528.49	\$2,113,172.75
Food As % of Total Revenue	34.18%	32.72%	33.87%
Total Labor Expenditures	\$2,982,310.58	\$2,879,879.32	\$2,945,068.46
Labor As % of Total Revenue	51.00%	49.30%	47.21%

## PRODUCTIVITY

Annual Meal Equivalents Served	1,372,533	1,334,453	1,356,273
Revenue Per Meal	\$4.26	\$4.38	\$4.60
Total Expenditures Per Meal	\$4.45	\$4.44	\$4.61
Food Costs Per Meal	\$1.46	\$1.43	\$1.56
Labor Costs Per Meal	\$2.17	\$2.16	\$2.17
Meals Per Labor Hour	12.65	12.87	12.99

## Miscellaneous

Total Lunches Served	904,065	876,073	885,987
% Free/Reduced Meals	65.42%	65.93%	66.26%
Number Of Free/Reduced Applications	4534	4521	4497
Free/Reduced Eligibles %	48.03%	48.30%	48.31%



## Child Nutrition Program Productivity Standards

				State	State/Idea 1		Red
				<u>Average</u>	<u>Standard</u>	<u>Caution</u>	<u>Flag</u>
Operating Balance (# of months)				2.68	2.5	<2 or >3	<1 or >4
Expenditures as a % of Revenue							
	Total Expenditures			102.71%	95 - 96%	97 - 99%	>100%
		Food Expenditures		39.50%	30 - 40%	40 - 50%	>52%
		Labor Expenditures		45.92%	42 - 46%	47 - 50%	>50%
Per Meal Costs							
	Food Costs/Meal			\$ 1.65	\$1.50 - \$1.70	>\$1.70 or <\$1.25	>\$1.80 or <\$1.00
	Labor Costs/Meal			\$ 1.93	\$1.75 - \$1.95	\$1.95-%2.10	>\$2.10
Meals Served Per Labor Hour				14.66	16 - 19	12 - 13	<12



# TRANSPORTATION

- FY 2016 funded 82.2%
- FY 2017 funded 81.3%
- FY 2018 funded 82.1%
- FY 2019 funded 79.1%
- FY 2020 funded 80.1%
- FY 2021 funded 80.6%
- FY 2022 funded 81.2%
- FY 2023 funded 80.5%



# INDIRECT COST



# INDIRECT COST EARNED VS. BUDGETED

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Budget System  
Anticipated Indirect Costs Due to General Fund from Federal Funds  
Fiscal Year 2022, Fiscal Period 00



Fund Source Code - Appropriation Year: Fund Source Title	Total Budgeted Expenditures	Budgeted Expenditures Excluded	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Anticipated Indirect Costs Earned	Indirect Costs Budgeted Object 910	Variance
3210 - 0: IDEA-Part B	\$731,432.00	\$5,000.00	\$726,432.00	1.07%	\$7,772.82	\$5,000.00	\$2,772.82
3220 - 0: Pre-School Part B-Ages 3-5	\$42,256.00	\$400.00	\$41,856.00	1.07%	\$447.86	\$400.00	\$47.86
3310 - 0: Basic Grant	\$55,073.00	\$500.00	\$54,573.00	1.07%	\$583.93	\$500.00	\$83.93
4110 - 0: Title I, Part A	\$1,071,549.00	\$10,000.00	\$1,061,549.00	1.07%	\$11,358.57	\$10,000.00	\$1,358.57
4130 - 0: Title II, Part A – Teacher and Principal Training	\$157,359.00	\$1,000.00	\$156,359.00	1.07%	\$1,673.04	\$1,000.00	\$673.04
4160 - 0: Title IV, Student Support and Academic Achievement	\$69,833.00	\$650.00	\$69,183.00	1.07%	\$740.26	\$650.00	\$90.26
4180 - 0: Title V, Part B – Rural Education Initiative	\$67,563.00	\$675.00	\$66,888.00	1.07%	\$715.70	\$675.00	\$40.70
4286 - 0: ARPA – IDEA Part B	\$147,546.00	\$21,000.00	\$126,546.00	1.07%	\$1,354.04	\$1,000.00	\$354.04
4287 - 0: ARPA – IDEA Part B Preschool	\$12,185.00	\$10,000.00	\$2,185.00	1.07%	\$23.38	\$0.00	\$23.38
5101 - 0: Food & Nutrition Fund Source–Default	\$1,516,991.72	\$670,117.72	\$846,874.00	8.87%	\$75,117.72	\$75,117.72	\$0.00
<b>TOTALS*:</b>	<b>\$3,871,787.72</b>	<b>\$719,342.72</b>	<b>\$3,152,445.00</b>		<b>\$99,787.33</b>	<b>\$94,342.72</b>	<b>\$5,444.61</b>

**\*PROGRAMMATIC APPROVAL SHOULD BE RECEIVED BEFORE RECOVERING ANY INDIRECT COST FROM ANY GIVEN FUND SOURCE.  
INDIRECT COSTS CHARGED TO THE GRANT MUST FOLLOW GRANT GUIDELINES.**



# INDIRECT COST EARNED VS. COLLECTED

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Maximum Indirect Costs Due to General Fund from Federal Funds  
Fiscal Year 2021, Fiscal Period 12

Fund Source Code - Appropriation Year: Fund Source Title	Total Expenditures Acct Type 5	Excluded Expenditures	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Indirect Costs Earned	Indirect Costs Recorded Object 910	Variance
3210 - 0: IDEA-Part B	\$719,000.00	\$5,500.00	\$713,500.00	1.00%	\$7,135.00	\$5,500.00	\$1,635.00
3220 - 0: Pre-School Part B-Ages 3-5	\$45,500.00	\$127.21	\$45,372.79	1.00%	\$453.73	\$127.21	\$326.52
3310 - 0: Basic Grant	\$56,316.00	\$530.00	\$55,786.00	1.00%	\$557.86	\$530.00	\$27.86
4110 - 0: Title I, Part A	\$935,912.88	\$9,250.00	\$926,662.88	1.00%	\$9,266.63	\$9,250.00	\$16.63
4110 - 1: Title I, Part A	\$29,087.12	\$0.00	\$29,087.12	1.00%	\$290.87	\$0.00	\$290.87
4130 - 0: Title II, Part A – Teacher and Principal Training	\$169,000.00	\$1,000.00	\$168,000.00	1.00%	\$1,680.00	\$1,000.00	\$680.00
4160 - 0: Title IV, Student Support and Academic Achievement	\$66,000.00	\$0.00	\$66,000.00	1.00%	\$660.00	\$0.00	\$660.00
4180 - 0: Title V, Part B – Rural Education Initiative	\$62,500.00	\$487.62	\$62,012.38	1.00%	\$620.12	\$487.62	\$132.50
5101 - 0: Food & Nutrition Fund Source–Default	\$211,271.97	\$210,285.02	\$986.95	14.69%	\$144.98	\$0.00	\$144.98
5170 - 0: USDA-Summer Food Service Program	\$1,523,745.67	\$654,597.25	\$869,148.42	14.69%	\$127,677.90	\$127,677.90	\$0.00
5199 - 0: USDA-Child and Adult Care	\$845.89	\$845.89	\$0.00	14.69%	\$0.00	\$0.00	\$0.00
5290 - 0: Forest Service Grants (Through County)	\$71,376.93	\$0.00	\$71,376.93	1.00%	\$713.77	\$0.00	\$713.77
5330 - 0: HHS-Dependent Care	\$48,375.00	\$0.00	\$48,375.00	1.00%	\$483.75	\$0.00	\$483.75
<b>TOTALS*:</b>	<b>\$3,938,931.46</b>	<b>\$882,622.99</b>	<b>\$3,056,308.47</b>		<b>\$149,684.62</b>	<b>\$144,572.73</b>	<b>\$5,111.89</b>

\*PROGRAMMATIC APPROVAL SHOULD BE RECEIVED BEFORE RECOVERING ANY INDIRECT COST FROM ANY GIVEN FUND SOURCE.  
INDIRECT COSTS CHARGED TO THE GRANT MUST FOLLOW GRANT GUIDELINES.





# INDIRECT COST EARNED VS. COLLECTED - CNP

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Maximum Indirect Costs Due to General Fund from CNP Fund Source 5101  
Appropriation Year 0  
Fiscal Year 2021, Fiscal Period 12

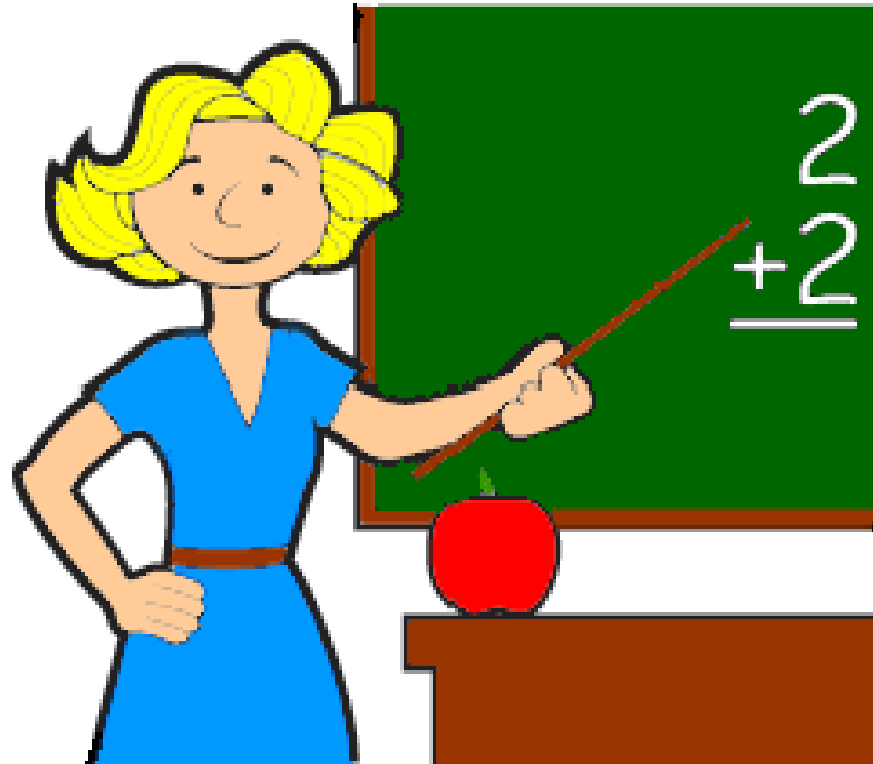
Cost Center Code: Cost Center Title	Total Expenditures Acct Type 5	Excluded Expenditures	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Indirect Costs Earned	Indirect Costs Recorded Object 910	Variance
	\$20,392.20	\$20,392.20	\$0.00	14.69%	\$0.00	\$0.00	\$0.00
	\$42,577.03	\$42,539.64	\$37.39	14.69%	\$5.49	\$0.00	\$5.49
	\$28,481.43	\$28,481.43	\$0.00	14.69%	\$0.00	\$0.00	\$0.00
	\$59,257.69	\$59,076.41	\$181.28	14.69%	\$26.63	\$0.00	\$26.63
	\$26,126.96	\$25,624.22	\$502.74	14.69%	\$73.85	\$0.00	\$73.85
	\$20,443.89	\$20,399.77	\$44.12	14.69%	\$6.48	\$0.00	\$6.48
	\$13,992.77	\$13,771.35	\$221.42	14.69%	\$32.53	\$0.00	\$32.53
Totals*:	\$211,271.97	\$210,285.02	\$986.95		\$144.98	\$0.00	\$144.98

\*Indirect Costs charged to CNP Fund Sources must be in accordance with USDA Guidelines.





# PERSONNEL EXPENSE



# PERSONNEL EXPENSE

- Certified – Compare Earned Units to:
  - FTEs paid from State Sources
    - There will be differences due to salaries in other state fund sources (Technology, ARI, Transportation, At-Risk, Preschool, OSR Pre-K, etc.)
    - Units coded to Foundation Program (fund source 1110) should equal the number of Earned Units.
- Support – What is paid from OCE vs. Local
- Supplements – How do actual expenditures coded to Supplements and Other Compensation compare to amounts budgeted?



	State of Alabama											
	Department of Education											
	2020-2021 Certified FTE by Funding Source											
					State Source		Federal Source		Local Source		Total	Total
System		School Name		Earned Units	FTE	Salary	FTE	Salary	FTE	Salary	FTE	Salary
xxx	County											
	0000	County		0.00	4.75	\$ 445,789	0.75	\$ 68,294	1.00	\$141,778	6.50	\$655,861
	0001	County Board Of Education		3.00	15.57	\$ 987,376	1.87	\$ 103,616	0.00	\$ -	17.44	\$1,090,992
	0010	County Alternative School		0.00	5.47	\$ 341,507	1.00	\$ 59,637	3.53	\$183,334	10.00	\$584,478
	0015	School		15.96	14.96	\$ 851,308	8.04	\$ 404,474	1.00	\$ 63,249	24.00	\$1,319,031
	0040	High School		39.09	37.84	\$ 2,134,215	5.91	\$ 292,752	0.00	\$ -	43.75	\$2,426,967
	0050	High School		37.52	36.25	\$ 1,987,697	1.00	\$ 51,699	0.50	\$ 31,435	37.75	\$2,070,831
	0052	Middle School		26.17	26.17	\$ 1,454,469	1.58	\$ 83,026	0.50	\$ 31,435	28.25	\$1,568,931
	0055	Elementary School		59.87	63.54	\$ 3,406,497	0.13	\$ 5,844	0.83	\$ 44,136	64.50	\$3,456,478
	0060	Elementary School		37.86	37.86	\$ 2,015,863	0.20	\$ 10,014	0.00	\$ -	38.06	\$2,025,877
	0065	Elementary School		70.14	69.50	\$ 3,829,916	1.00	\$ 53,964	0.00	\$ -	70.50	\$3,883,880
	0070	Intermediate School		34.62	35.12	\$ 1,849,009	1.13	\$ 51,394	0.00	\$ -	36.25	\$1,900,403
	0080	Junior High School		58.65	58.00	\$ 3,159,627	1.00	\$ 40,873	0.00	\$ -	59.00	\$3,200,500
	0085	Kindergarten School		31.10	31.00	\$ 1,717,247	1.00	\$ 44,956	0.00	\$ -	32.00	\$1,762,203
	0086	High School		117.83	105.42	\$ 5,866,345	3.58	\$ 189,447	0.00	\$ -	109.00	\$6,055,792
	0090	Primary School		47.12	47.00	\$ 2,531,060	1.00	\$ 55,745	0.00	\$ -	48.00	\$2,586,805
	6000	County Technology Center		0.00	17.00	\$ 1,012,866	0.00	\$ -	1.00	\$ 44,150	18.00	\$1,057,016
		System Totals 2019-2020		578.93	605.45	\$33,590,792	29.19	\$1,515,736	8.36	\$539,517	643.00	\$35,646,044



**State of Alabama**  
**Department of Education**  
**Support FTE by Funding Source for 10/2021**

		<u>State Source</u>		<u>Federal Source</u>		<u>Local Source</u>		<u>Total</u>	<u>Total</u>
		FTE	Salary	FTE	Salary	FTE	Salary	FTE	Salary
	County	12.65	\$582,198.51	4.95	\$210,794.23	0.00	\$0.00	17.60	\$792,992.74
	County Board Of Education	63.90	\$1,103,457.77	0.00	\$0.00	0.00	\$0.00	63.90	\$1,103,457.77
	chool	4.00	\$102,533.40	2.03	\$39,882.30	0.00	\$0.00	6.03	\$142,415.70
	gh School	7.50	\$178,387.32	2.03	\$39,641.46	0.00	\$0.00	9.53	\$218,028.78
	Home School	9.00	\$216,503.40	3.09	\$60,344.95	0.00	\$0.00	12.09	\$276,848.35
	Elementary School	12.00	\$288,193.20	4.10	\$80,036.33	0.00	\$0.00	16.10	\$368,229.53
	Elementary School	10.50	\$242,546.90	1.00	\$25,778.04	0.00	\$0.00	11.50	\$268,324.94
	Middle School	5.00	\$126,589.92	6.13	\$117,244.24	0.00	\$0.00	11.13	\$243,834.16
	High School	7.50	\$187,998.24	2.07	\$46,271.87	0.00	\$0.00	9.57	\$234,270.11
	n Elementary School	8.50	\$227,592.44	2.05	\$40,515.14	0.00	\$0.00	10.55	\$268,107.58
<b>System Totals</b>		<b>140.55</b>	<b>\$3,256,001.10</b>	<b>27.45</b>	<b>\$660,508.56</b>	<b>0.00</b>	<b>\$0.00</b>	<b>168.00</b>	<b>\$3,916,509.66</b>



# OTHER AREAS

- Supplements
- FY2024 Budget
- Legal Costs
- Federal Funds
  - Carryover
  - Special Education Maintenance of Effort (MOE)
- Debt Obligations



# QUESTIONS



- Sonja Peaspanen
- [speaspanen@alsde.edu](mailto:speaspanen@alsde.edu)
- 334-694-4832

