

FINANCIAL AND BUDGET APPROVAL PROCESS

Agenda

The Fiscal Year Cycle

Common Budget Edits

Common Financial Edits

THE FISCAL YEAR CYCLE



Fiscal Year 2025

- September 15, 2024- FY 2025 Original Budgets due
- FY 2025 Budget Amendments can be completed once FER is approved
- January 15, 2025- First amendment due (if completing two amendments and financials are approved).
- June 15, 2025- Final FY 2025 Budget Amendment due
- November 1, 2025- FY 2025 General Purpose Financial Statements Due (FY 25 carryover amendment must be final approved before financials can be submitted)

Calendar Year 2024-2025

- November 1, 2024- FY 2024 General Purpose Financial Statements Due
- FER approval loads FY 24 carryover to FY 25 in eGap
- September 15, 2025- FY 26 Original Budgets Due

FIRST THINGS FIRST

Use the tools available to you.

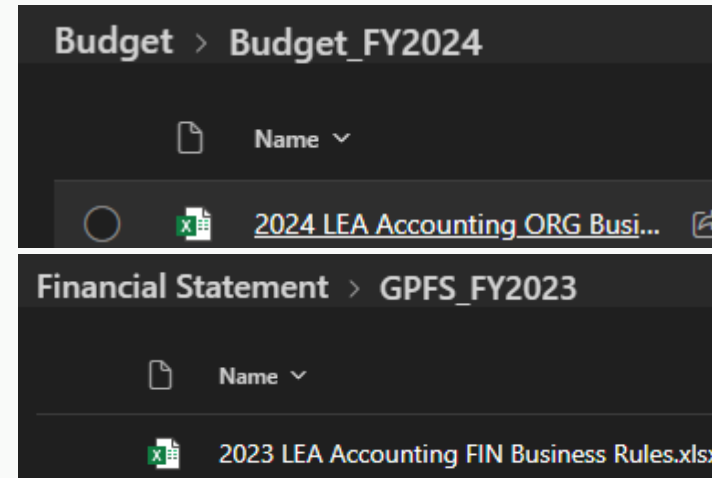
Error Type	Fund Type	Acct. Type	Acct. Code	OBJ	Cost Center	Fund Source	Appr. Year	Program Code	Special Use	Error Message
C	12	5	9120	413	8600	3310	0	1661	0000	Program Code is not valid with Function Code.
C	11	5	1100	192	8100	1254	0	3800	0000	Object Code is not valid with Function Code.

Error Type	Fund Type	Acct. Type	Acct. Code	OBJ	Cost Center	Fund Source	Appr. Year	Program Code	Special Use	Error Message
W	0	0	0	0	0	0	0	0	0	(BA162) CNP revenue for Summer Feeding - Vending Sales account code 6760, fund source 5170 are zero.
W	0	0	0	0	0	0	0	0	0	(BA047) Revenue for CNP Reimbursement (Account Code 5110, Fund Source 5101) not budgeted.
W	0	0	0	0	0	0	0	0	0	(BA159) CNP revenue for Summer Feeding - Vending Sales account code 6760, fund source 5101 are zero.
C	11	5	1100	180	8100	1222	0	3800	0000	(BA090) Expenditures have been budgeted for Career Tech O & M in object codes that are not allowed.
C	11	5	1100	230	8100	1222	0	3800	0000	(BA090) Expenditures have been budgeted for Career Tech O & M in object codes that are not allowed.
C	11	5	1100	240	8100	1222	0	3800	0000	(BA090) Expenditures have been budgeted for Career Tech O & M in object codes that are not allowed.
C	11	5	1100	250	8100	1222	0	3800	0000	(BA090) Expenditures have been budgeted for Career Tech O & M in object codes that are not allowed.

Desk Review	Business Rule	Reference Code	Error Message	Error Type
4 I 4	Are expenditures only for Purchased Services and Materials and Supplies limited to object codes 340-343, 360, 363, 380, 382, 383, 390-392, 394, 410-414, 419-425, 429, 490-497, 499, 540-543, 545, and 589?	B090	(B090) Expenditures have been budgeted for Career Tech O & M in object codes that are not allowed.	C

Use the tools available

- Check the error report in AIM
 - If critical coding errors are on the error report, LEA Accounting will not review the file.
 - Errors with a number (BAxxx for amendments, Bxxx for originals, Fxxx for financials) will need to be cleared or explained.
 - In Microsoft TEAMS, under “Budget” or “Financial Statement”, then files, there is a crosswalk with the error numbers and the desk review.



Accounting Reports

Select a required report to view:

-- Select --

-- Select --

- 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)

Accounting Reports

Select a required report to view:

-- Select --

[View Required Report](#)

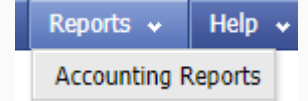
Select an optional report to view:

-- Select --

- Cost Center Financial Report
- eGAP Budget Grid

Use the tools available

- Check the Accounting reports in AIM
 - The required reports are what we use to verify the B and F exhibits submitted with the packet.
 - The optional reports are used in answering other questions in the desk review.



Commonly Used for Budgets

- eGap Budget Grid
- Fund Source Budget
- Fund Source Budget – Cost center
- Indirect Cost Earned vs Budgeted
- Indirect Cost Rate
- Maintenance of Effort – Budget (Current)
- System and State Allocations
- Unemployment Compensation Rate

Commonly Used for Financials

- Indirect Cost Rate
- System and State Allocations
- Unemployment Compensation Rate
- C-I
- C-II
- Fund Source Financial
- IDEA Excess Cost Calculation
- Indirect Cost Earned vs. Collected
- Indirect Cost Earned vs. Collected – CNP Funds by Cost Center
- Maintenance of Effort – Financial (Current)

COMMON
BUDGET
EDITS



A LOOK
at the
BUDGET

- Revenue not equal to allocation.
 - Check for allocation changes
 - Check the coding (fund type, account code, etc.)
- Expenditures not equal to revenue.
 - Check the coding (fund type, function code, etc.)
- Paper application not in balance with the file.
 - Use the fund source budget report to verify the file matches the paper application.
- Prior fiscal year ending fund balances not reasonable when compared to current fiscal year beginning balances.

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Current Year for Funding Source
1281 - CTI Expansion Grant/Middle Grade Innovation
Fiscal Year 2024, Fiscal Period 04

Descriptions	Budget Amount
Revenues for Appropriation Year 0	
<u>1281 CTI Expansion Grant/Middle Grade Innovation</u>	
0000 No Program Code Required	
000 No Object of Expenditure Required	\$200,000.00
Total Revenues for Appropriation Year 0	\$200,000.00
Expenditures for Appropriation Year 0	
<u>1100 Instruction</u>	
3800 Other Vocational Programs	
414 Instructional Software	\$26,200.00
419 Other Instructional Supplies	\$44,300.00
491 Instructional Equipment	\$10,000.00
495 Computer Hardware	\$9,500.00

	General	Special Revenue	Debt Service	Capital Projects	Fiduciary Expendable Trust	Total
2023 F-II Ending Balance	5,789,999.35	3,397,252.63	4,399,327.03	21,689,208.74	501,042.00	35,776,829.75
2024 Budget Sum. Beg. Balance	5,789,999.35	4,238,965.45	4,399,327.03	21,689,208.74	501,042.00	36,618,542.57
Audit Adjustments						-
Difference	-	841,712.82	-	-	-	841,712.82

Common Budget Edits

- Indirect Cost budgeted is greater than allowable.
 - Review the “Indirect Cost Earned vs Budget” report in AIM.
- If flexing state funds, please make sure they are on the flex form.
 - Code the flexed expenditures how they should be coded, not as the grant requires. For example, fund source 1520 expenditures would normally be coded to function 9140, program 4712. If you are flexing 1520, you would not use those codes. It will create a critical error, but once LEA Accounting reviews the file, an exception can be entered.

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Anticipated Indirect Costs Due to General Fund from Federal Funds
Fiscal Year 2024, Fiscal Period 04

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	\$7,480,450.00	\$0.00	\$7,480,450.00	2.57%	\$192,247.57	\$0.00	\$192,247.57
3220 - 0: Pre-School Part B-Ages 3-5	\$153,448.00	\$0.00	\$153,448.00	2.57%	\$3,943.61	\$0.00	\$3,943.61
3310 - 0: Basic Grant	\$439,914.00	\$130,000.00	\$309,914.00	2.57%	\$7,964.79	\$0.00	\$7,964.79
4110 - 0: Title I, Part A	\$7,664,356.00	\$192,038.56	\$7,472,317.44	2.57%	\$192,038.56	\$192,038.56	\$0.00
4110 - 1: Title I, Part A	\$407,449.69	\$10,209.08	\$397,240.61	2.57%	\$10,209.08	\$10,209.08	\$0.00
4116 - 0: Title I, Part D – Neglected and Delinquent	\$97,260.83	\$0.00	\$97,260.83	2.57%	\$2,499.60	\$0.00	\$2,499.60
4130 - 0: Title II, Part A – Teacher and Principal Training	\$1,670,013.19	\$41,843.95	\$1,628,169.24	2.57%	\$41,843.95	\$41,843.95	\$0.00
4150 - 0: Acad. Title III – English Lang. Acq., Lang. Enhance. &	\$326,490.14	\$6,259.19	\$320,230.95	2.00%	\$6,404.62	\$6,259.19	\$145.43
4160 - 0: Title IV, Student Support and Academic Achievement	\$577,223.12	\$65,573.10	\$511,650.02	2.00%	\$10,233.00	\$11,318.10	(\$1,085.10)
4195 - 0: Title IX – Homeless Education	\$91,765.00	\$1,627.56	\$90,137.44	2.57%	\$2,316.53	\$1,627.56	\$688.97
4288 - 0: ARPA Homeless I	\$6,401.32	\$0.00	\$6,401.32	2.57%	\$164.51	\$0.00	\$164.51
4289 - 0: ARPA Homeless II	\$143,081.70	\$0.00	\$143,081.70	2.57%	\$3,677.20	\$0.00	\$3,677.20
5101 - 0: Food & Nutrition Fund Source–Default	\$25,852,696.62	\$14,241,636.92	\$11,611,059.70	17.32%	\$2,011,035.54	\$2,007,861.92	\$3,173.62
5920 - 0: DOD-Air Force ROTC	\$265,111.00	\$0.00	\$265,111.00	2.57%	\$6,813.35	\$0.00	\$6,813.35
5930 - 0: DOD-Navy ROTC	\$126,665.00	\$0.00	\$126,665.00	2.57%	\$3,255.29	\$0.00	\$3,255.29
TOTALS*:	\$45,302,325.61	\$14,689,188.36	\$30,613,137.25		\$2,494,647.21	\$2,271,158.36	\$223,488.85

ALABAMA DEPARTMENT OF EDUCATION
NOTIFICATION OF INTENT TO EXERCISE FLEXIBILITY
FY 2024

Source of Funds to Utilize Flexibility	Allocation Amount	Intended Flexibility Amount

Flexibility shall **not** be exercised on funds allocated for the following:

- Salaries and Fringe Benefits
- PSF Capital Outlay dedicated to a specific capital outlay project or debt service Fleet Renewal Allocations –Fund Source 1320 (requires a letter of explanation signed by Superintendent and CSFO)
- State funds allocated for the following programs:
 - HIPPIY
 - Career Tech Extended Contracts
 - Advanced Placement
 - Career Tech O & M
 - Alabama Reading Initiative (Separate Approval required by State Superintendent)
 - National Board Certification of Teachers

Common Budget Edits

- LEA Accounting will not review budget amendments until all eGap applications are “Final” or “Director Approved”.
- Make sure 4110 carryover is budgeted in appropriation year 1.
- Parent and Family Engagement in 4110 is less than the required amount. Can not use carryover funds to meet this.

Entitlement Funding Application	Revision	Status	Status Date
American Rescue Plan (ARP) ESSER	0	ALSDE American Rescue Plan (ARP) ESSER Specialist Approved	4/23/2024
ARP Homeless I	0	ALSDE ARP Homeless I Director Final Approved	2/29/2024
ARP Homeless II	0	ALSDE ARP Homeless II Director Final Approved	2/8/2024
Career-Technical Education	1	ALSDE Career-Technical Education Team Administrator Final Approved	2/23/2024
Consolidated	1	ALSDE Consolidated Specialist Approved	4/23/2024
Special Education	0	ALSDE Special Education Team Administrator Final Approved	10/10/2023

Example: Current year allocation \$1,458,966.00.

• If current year allocation is greater than \$500,000, 1% must be budgeted in function 2190.	1% function 2190, fund source 4110, <u>AY 0</u> = \$14,589.66.
• 90% of the 1% should be budgeted in function 2190 in local school cost centers (0xxx).	90% of the 1% function 2190, cost center 0xxx, fund source 4110, <u>AY 0</u> = \$13,130.69.
• 10% of the 1% should be budgeted in function 2190 in a pooled cost center (8xxx).	10% of the 1% function 2190, cost center 8xxx, fund source 4110, <u>AY 0</u> = \$1,458.97.

Common Budget Edits

- Carryover in Title I – If carryover is going back into the local schools, the amount coded to local school cost centers must be entered on the set-aside page.
 - Any amount coded to a pooled cost center in appropriation year 1 should be deducted from the total carryover amount so the net amount is what is entered on the carryover line.
 - The PPA Page MUST be revised if you are sending carryover to the local school cost centers.
- Administrative expenditures (function 6xxx) are greater than the 15% limit in 4110.
 - This is verified on AY 0 and AY 1 separately.

Total Title I Adjusted Allocation	\$ 7,592,302.34
Carryover/Additional Funds to be Available for PPA (optional)	\$ 367,884.00

	<u>4110</u>
Current year allocation	\$1,489,756.00
Carryover	\$1,447.55
Maximum admin in AY0	= \$223,463.40
Maximum admin in AY1	= \$217.13

Common Budget Edits

- Set Asides do not agree between the file and eGap.
 - Administrative Expenditures – Function Code 6XXX
 - Indirect Cost – Function Code 6910, Object Code 910
 - Professional Development – Function Code 2215
 - Neglected – Program Code 1850
 - Delinquent – Program Code 1890
 - English Language Acquisition – Program Code 1851
 - Parent and Family Engagement – Function Code 2190
 - Migrant – Program Code 1852
 - Homeless – Program Code 1750
 - Comprehensive Support and Targeted Support – Program Code 1815
 - Transportation for Public Choice and Foster Care – Function Code 4XXX
- Set asides can only use appropriation year 0. If the set asides in eGap include carryover, they will not “agree” to the file when LEA Accounting reviews.
- All set asides must be coded to a pooled cost center except for Total Parent and Family Engagement.
- Program code set asides override function code set asides.

Set Aside (Current Year Allocation)	Amount
Administrative	\$ 64,664.00
Indirect Costs	\$ 3,685.00
Professional Development	\$ 2,146.00
Neglected	\$
Delinquent	\$
English Language Acquisition	\$
Total Parent and Family Engagement (1% minimum)	\$ 4,587.00
Migrant	\$
Homeless	\$ 2,088.00
Comprehensive Support and Targeted Support Activities	\$
<input type="checkbox"/> The district certifies that it does not need the full 20% required set-aside to meet its commitments.	
Transportation for Public School Choice	\$
Transportation for Foster Care	\$
Other District Initiatives	\$
Total Set Asides:	\$ 77,170.00
Amount Remaining for Building Allocations:	\$ 381,544.00

The line below would be considered a Homeless set aside, and not a Transportation set aside and should not be included in transportation.

FT	AT	Acct Code	OBJ	CC	FS	AY	Prog Code	Spec Use	D/C	Last Approved Budget	Amended Budget Amount
12	5	4189	391	8216	4110	0	1750	7011	D	2,500.00	2,500.00
										2,500.00	2,500.00

Common Budget Edits

- PPA does not agree between eGap and the file.
 - If you did not designate carryover to PPA on the set asides page, then only appropriation year 0 will be checked in the file.
 - The 90% portion in eGap should match the file by cost center in function 2190.
- FTEs do not agree between eGap and the file.
 - FTEs in eGap = 5.35
 - FTEs in file = $51,360.00/9,600 = \underline{5.35}$
 - **FTEs in eGap must not be lower than the file.**

School Code	Low Income		Actual Allocation		90% Portion
	Percent	Public Count	PPA	Public Amount	
0020	65.68%	245	\$304.21	\$74,531.45	\$1,612.56
0010	61.30%	388	\$1,002.39	\$388,927.32	\$2,553.75
0030	61.25%	275	\$407.15	\$111,966.25	\$1,810.00
Totals:		908		\$575,425.02	\$5,976.31
Remaining:				\$1.62	
Total Schoolwide Amount (includes 90% portion):					\$581,401.33

FTEs

FTEs Paid With Title II-A Funds

	Administration
	Clerical
5.00	Teachers
0.35	Other
	Federal Programs
	Other

Object Code
210

Cost Center

Fund Source
4130

Appropriation Year

Program Code

Special Use

Search

Reset

Reset All

Print

Print Checked

Export to Excel

Last Approved Budget
51,360.00

Amended Budget
51,360.00

Account Balance
0.00

Encumbrance
0.00

Common Budget Edits

- Budget grids from eGap do not agree to the eGap Budget grids from AIM/Accounting file.
 - 4161 is verified by cost center.

- Indirect cost budgeted in 4298/4299 is greater than allowable.
 - For example: LEA has 4.15% indirect cost rate. The Federal Allocation is \$600,000. Excluded expenditures are \$1,300.

$$600,000 - 1,300 = 598,700$$

$$598,700 / 1.0415 = 574,843.98$$

$$574,843.98 \times 4.15\% = 23,856.02$$

(allowable budgeted indirect cost)


Function Code	Salaries (010-199)	Employee Benefits (200-299)	Purchased Services (300-399)	Materials and Supplies (400-499)	Capital Outlay (500-599)	Other Objects (600-899)	Indirect Cost (910)	Fund Transfers (920-929)	Other Fund Uses (931-999)	Total
1100	\$155,690.00	\$56,602.00	\$0.00	\$40,862.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$253,154.26
2110										\$0.00
2120										\$0.00
2130										\$0.00
2140										\$0.00
2150										\$0.00
2160										\$0.00
2170										\$0.00
2180										\$0.00
2190	\$0.00	\$0.00	\$1,000.00	\$9,587.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,587.00
2210										\$0.00
2215	\$0.00	\$0.00	\$22,000.00	\$9,587.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,587.00

Object Code	010-199 - Salaries	200-299 - Employee Benefits	300-399 - Purchased Services	400-499 - Materials + Supplies	910 - Indirect Costs	Total
Function Code						
1100 - Instruction	155,690.00	56,602.00	0.00	45,862.26		258,154.26
2190 - Other Student Support Services	0.00	0.00	1,000.00	4,587.00	0.00	5,587.00
2215 - Instructional Staff Development Services	0.00	0.00	22,000.00	9,587.00	0.00	31,587.00
6000-6999 - General Administrative	49,867.00	14,797.00	0.00	0.00	3,685.00	68,349.00
9140 - Preschool	92,597.00	37,814.00	0.00	2,000.00	0.00	132,411.00
Total	298,154.00	109,213.00	23,000.00	62,036.26	3,685.00	496,088.26
					Adjusted Allocation	496,088.26
					Remaining	0.00


Common Budget Edits

- If purchasing equipment in 3310, please make sure you complete this form, and ensure the total on the form agrees with the file.

22-Sep-22



ACQUISITION OF CAPITALIZED EQUIPMENT



Local Education Agency (LEA): _____

List only **capitalized*** equipment proposed for purchase using Perkins V funds. This form must reflect the **exact** total amount included in the LEAs system-wide budget for capitalized equipment planned for purchase with use of these funds.

Description of item planned for purchase	Function/ Program Object Code	Quantity	Unit Cost	Total Cost	School Name Program/Teachers

TOTAL _____

*Capitalized equipment purchases should meet the following criteria:

- Retains its original shape and appearance with use.
- Under normal conditions expected to serve its intended purpose for longer than one year or useful life.
- Is non-expendable; that is, if the item is damaged or parts show wear or tear, it is more feasible to repair the item than replace it.
- Has a **unit cost of \$5,000.00** or more.

Non-capitalized equipment, which has a different accounting code, will be those items that cost less than \$5,000.00, but still meet the definition of equipment. Items meeting this definition should **not** be included on this form.

Common Budget Edits

COMMON
FINANCIAL
EDITS

Financial Statements



- Refunds to the ALSDE should be coded to intergovernmental payable 0262.
- Receivables expected from the ALSDE should be coded to intergovernmental receivable 0134.
- Most state carryover should be recorded in appropriation year 1. If in doubt, ask your team accountant.
- If you have purchased CNP equipment from the Pre-approved list, please include the list of what has been purchased.

CNP CAPITAL EQUIPMENT PRE-APPROVED LIST



ALSDE has pre-approved the equipment established on the capital equipment list below. The SFA may purchase those equipment items, following competitive Federal, State, or local procurement procedures, as applicable, without submitting a request to ALSDE. **For any capital equipment expenditure of \$5,000 or more not included on the pre-approved list, please contact CNP School Programs at ALSDE for guidance.**

SFAs must consult with the local Chief School Financial Officer to determine a suitable budget for Child Nutrition. Any equipment replacements made prior to the equipment's projected end of useful life or the expiration of the warranty period, require documentation/justification for the replacement(s) if the revenues generated by CNP operations are less than the expenditures, non-federal funds must be utilized to cover those expenses, including equipment. ALSDE retains primary responsibility for determining whether a capital project expenditure is considered an allowable cost. ****Equipment that involves renovation or improvement of facilities such as: new kitchen exhaust systems/hoods and new walk-in refrigeration and freezers require ALSDE approval through submission of the Fixed Asset Equipment Purchase Request Form.**

APPROVED SCHOOL FOOD SERVICE CAPITAL EQUIPMENT

Food Preparation Equipment		Dishwasher/Sanitation/Safety Equipment	Food Serving Equipment
<ul style="list-style-type: none"> • Commercial Worktables • Refrigerated Prep Tables • Fruit & Vegetable Sinks 	<ul style="list-style-type: none"> • Commercial Ranges • Ovens/ Combi Ovens • Steamers • Holding/Proofing Cabinets 	<ul style="list-style-type: none"> • Commercial Dishwashers • 3-Compartment Sinks 	<ul style="list-style-type: none"> • Hot/Cold Serving Lines • Pass thru warmers and refrigerators. • Countertop/Drawer Warmers
<u>Countertop Equipment:</u> <ul style="list-style-type: none"> • Slicers/Choppers • Microwaves/Toasters • Blenders • Hot Water Dispensers 	<ul style="list-style-type: none"> • Commercial Food Mixers • Char Broilers • Pizza Ovens 	<ul style="list-style-type: none"> • Handwash Sinks • Water Heater Boosters • Dish Tables/Drain Racks, • Industrial Floor Scrubbers • Waste Disposal/Grease Traps • Floor Troughs • Washers/ Dryers (for CNP use only) 	<ul style="list-style-type: none"> • Kiosks, Vending Machines • Breakfast Serving Carts • Dining tables & chairs.
<ul style="list-style-type: none"> • Commercial Kettles • Braising Skillets 		**Parts for existing Kitchen Exhaust Systems/Hoods	<ul style="list-style-type: none"> • Refrigerated Merchandisers • Milk Coolers, • Ice Machines (for CNP use only)
Food Storage Equipment/Supplies		Packaging	General Purpose Equipment/Supplies
** Parts for Walk-in Freezers and Refrigeration	<ul style="list-style-type: none"> • Storage racks for dry and refrigerated storage 	<ul style="list-style-type: none"> • Tray sealers • Vacuum Packaging Systems • Shrink Wrap 	<ul style="list-style-type: none"> • Office Furnishings • HVAC systems for kitchen
<ul style="list-style-type: none"> • Reach in Refrigerators and Freezers Blast • Chillers/Flash Freezers • Generators 	<u>Refrigeration Parts:</u> <ul style="list-style-type: none"> • Compressors • Condensers 	<ul style="list-style-type: none"> • Dough Presses • Muffin and Cookie depositors • Conveyer system 	

Common Financial Edits

- The CNP Pass-Thru request must be completed through DocuSign.
 - Check “Yes” or “No” according to your one-month operating balance.
 - ★ “Actual Pass-Thru (Special Use 0034)” must agree with what is recorded in special use code 0034 in the file.
- Expenditures that were coded to state fund sources as reserved for encumbrances at the end of the PFY must use AY9 in the CFY. The amounts must be equal as well, or there will be a critical error.
- Encumbrances can only be positive and in expenditures.



Child Nutrition Program Operating Balance
Pass-Thru Relief Request
FY 2023

LEA # _____

School System: _____

Did the FY 2023 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) _____

Common Financial Edits

- Supplemental Report I (SRI) is not completed correctly.

Funds Available

- If in a consortium, allocation should not be included on SRI.
- If lead in consortium, the funds available would include all allocations in the consortium.
- If transferring funds out, you would not include allocation.
- If transferring funds in, original allocation plus carryover plus the transfer in should be included

Expend. per GPFS

- If funds were transferred out, then there would be no expenditures to record.
- If funds were transferred in, the expenditures per GPFS would include funds received from the original allocation, carryover, and the transfer in.

Alabama State Dept. of Education Attachment to GPFS FY 23		Supplemental Report I Status of Federal Funds At September 30, 2023			LEA: CLB #: _____	
Program Name/CFDA Number	CFDA Number	Fund Source Code/Appr. Yr.	Funds Available (1)	Expenditures per GPFS File (2)	Unexpended Balance (3) (Carryover to FY2024 "if applicable")	Eligible for Carryover?
Individuals With Disabilities Education Act:						
VI B, School Program	84.027	3210-0			0	yes
Preschool Program	84.173	3220-0			0	yes
Career/Technical Education:						
Basic Grant	84.048A	3310-0			0	no
Career/Technical Program Improvement	84.048A	3317-0			0	no
Career/Technical Model Program	84.048A	3318-0			0	no
Every Student Succeeds Act:						
Title I, Part A	84.010	4110-0			0	yes*
Title I, Part A Carryover	84.010	4110-1			0	no
Title I, School Improvement	84.010	4120-0			0	yes
Title I, Part C, Migrant Education	84.011	4115-0			0	no
Title I, Part D, Neglected & Delinq.	84.010	4116-0			0	yes
Title II, Part A, Teacher Training	84.367	4130-0			0	yes
MEP Consortium Incentive Grant	84.144	4145-0			0	no
Title III, English Language Acquisition	84.365	4150-0			0	yes
Title IV, Part A, Student Support and Academic Enrichment Grant	84.424	4160-0			0	yes
Title IV, Part B, 21st Century Comm. Learning Ctrs.	84.287C	4161-0			0	yes
Title IV, Part A, Stronger Connections Grant	84.424F	4165-0			0	yes
Title V, Part B, Rural Education Initiative	84.358	4180-0			0	yes
Title IX, Homeless Education	84.196A	4195-0			0	no
Coronavirus Response and Relief Supplemental Appropriations Act:						
CRRSA Act - ESSER II	84.425D	4296-0			0	no
CRRSA Act - ESSER II - ALSDE Reserve	84.425D	4297-0			0	no
American Rescue Plan Act of 2021:						
ARPA - ESSER-III	84.425U	4298-0			0	yes
ARPA - ESSER III - ALSDE Reserve	84.425U	4299-0			0	yes
ARPA - ESSER III - ALSDE Reservation	84.425U	4295-0			0	yes
ARPA - IDEA, Part B Program	84.027X	4286-0			0	no
ARPA - IDEA Preschool	84.173X	4287-0			0	no
ARPA - Homeless I	84.425W	4288-0			0	yes
ARPA - Homeless II	84.425W	4289-0			0	yes
Other Programs:						

Common Financial Edits

- Total expenditures in each major program exceed budgeted amounts by 10%.
 - The Fund Source Financial report in AIM will show the 10% variances.
 - If the expenditures are not miscoded, please mail a waiver letter to LEA Accounting addressed to Dr. Mackey on board letterhead and signed by the Superintendent.
- Salaries and benefits in federal fund sources are not budgeted.
 - Any salaries paid but not budgeted must be budgeted by revising e-Gap.

<u>8100-8199: Instructional Services</u>			
1100 Instruction			
199 Other Compensation	\$17,500.00	\$55,000.00	(\$37,500.00)
230 Social Security	\$1,085.00	\$3,410.00	(\$2,325.00)
240 Federal Medicare	\$253.75	\$797.50	(\$543.75)
Total 1100 Instruction	\$18,838.75	\$59,207.50	(\$40,368.75)
Total for 8100-8199: Instructional Services	\$18,838.75	\$59,207.50	(\$40,368.75) >10%

	Approved Budget - Fiscal Period 09	Account Balance	Variance
Appropriation Year 0			
Expenditures			
<u>2000-2999: Special Education Programs</u>			
1100 Instruction			
10 Regular Teacher	\$0.00	\$6,849.67	(\$6,849.67)

Common Financial Edits

- Indirect cost budgeted in 4298/4299 is greater than allowable.

For example: LEA has 4.15% indirect cost rate.
Actual financial expenditures are 530,564.54.
Excluded expenditures are \$1,000.

$$530,564.54 - 1,000 = 529,564.54$$

$$529,564.54 \times 4.15\% = \underline{21,976.93}$$

(earned indirect cost)

- IDEA Maintenance of Effort is not being met.
 - Must be met in at least one condition.

	FY 2022		FY 2023 EXPENDITURES	
	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
A. Expenditures from State and Local Funds				
Program Code 4712	\$9,847.43	\$383,889.20	\$6,840.66	\$380,804.87
Program Codes 2200-2399	\$181.66	\$2,096,041.22	\$0.00	\$2,228,072.17
Program Codes 2400-2499	\$882.16	\$1,878,264.11	\$0.00	\$1,864,236.72
Program Codes 2900-2999	\$402,828.07	\$2,936,502.09	\$261,144.03	\$3,270,895.78
I. MAINTENANCE OF EFFORT				
	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
A. Total Local or State/Local Expenditures	\$413,499.32	\$7,294,476.62	\$267,984.69	\$7,723,809.54
B. Child Count	1,064	1,064	1,184	1,184
C. Per Capita Expenditure (Item III.A/Item III.B)	\$388.63	\$6,855.71	\$226.34	\$6,523.49
MOE Met on Total Expenditures?			NO	YES
II. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)				
A. Reduction Flexibility (Special Use Code 0064)			\$0.00	\$0.00
B. 1. Maximum Flexibility Allowable			\$32,240.00	\$32,240.00
2. Less Amount Budgeted for CEIS (Special Use Code 0063)			\$0.00	\$0.00
3. Net Reduction Maximum Flexibility Allowable			\$32,240.00	\$32,240.00
C. Allowable Flexibility (Lesser of IV.A or IV.B.3)			\$0.00	\$0.00
D. Total Expenditures (III.A plus IV.C)	\$413,499.32	\$7,294,476.62	\$267,984.69	\$7,723,809.54
E. Per Capita Expenditures (Item IV.D/Item III.B)	\$388.63	\$6,855.71	\$226.34	\$6,523.49
MOE Met on Total Expenditures?			NO	YES

/ EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

Common Financial Edits

THANK YOU



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