



STATE OF ALABAMA  
**DEPARTMENT OF EDUCATION**



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State Superintendent of Education

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Executive Officer

December 15, 2025

**M E M O R A N D U M**

**TO:** County and City Superintendents of Education

**FROM:** Eric G. Mackey  
State Superintendent of Education

**RE:** FY 2025 Accountability Reports

In order to comply with the *Code of Alabama*, Section 16-6B-7 you need to make the following reports available to the media, parent organizations, and your legislators no later than December 31, 2025:

**A. Financial**

1. *Exhibits A-I-I through A-I-VIII* – Funding and Expenditure Report for Accountability by *Fund Source*. The content and format of these reports are the same as Exhibits C-II-I through C-II-VIII – Combining Statement of Revenues, Expenditures and Changes in Fund Balance by Fund Source.
2. *Exhibits A-II-I through A-II-VIII* – Funding and Expenditure Report for Accountability by *Cost Center*. The content and format of these reports are the same as Exhibits C-III-I through C-III-VIII – Combining Statement of Revenues and Expenditures by Cost Center.
3. *Exhibits A-III-I through Exhibits A-III-VIII* – Funding and Expenditure Report for Accountability by *Program*. The content and format of these reports are the same as Exhibits C-IV-I through C-IV-VIII – Combining Statement of Revenues and Expenditures by Program.

**B. Student Achievement**

The Student Achievement Report requirement may be met using the student achievement data that was released by the Alabama State Department of Education (ALSDE). This information is available at the [ALSDE website](#) under Reports & Data, School Performance, Proficiency, 2024-2025 Participation and Proficiency ELA, 2024-2025 Participation and Proficiency Math, 2024-2025 Participation and Proficiency Science.

This data has been disaggregated and is available in several different reports. In order to avoid large expense for printing, you may refer readers to the [ALSDE website](#) in your report and provide a link to this report on your individual websites.

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***C. School Safety and Discipline***

The Student Achievement Report and School Safety and Discipline Report should be the same as the Student Incident Report (SIR) that was submitted to the ALSDE in June 2025. You may reprint this report and incorporate it into the accountability report.

It is our desire to abide by the law, but to also save you as much paperwork and expense as possible. Since the ALSDE has copies of each Report Card and has the detailed financial data submitted by each school system, it will not be necessary to submit these reports to the department.

In order to assure that the accountability reports as outlined above are made available to the media, parent organizations, and members of the Alabama Legislature, we are requiring that the enclosed certification be signed by the superintendent and returned to the ALSDE at the address below no later than January 13, 2026:

Alabama State Department of Education  
Attn: LEA Accounting and Reporting  
5141 Gordon Persons Building  
P.O. Box 302101  
Montgomery, AL 36130-2101

Please contact a member of the LEA Accounting staff at (334) 694-4617 if you have questions or need further assistance regarding these reports.

EGM/NS

Enclosure

cc:      Chief School Financial Officers  
          LEA Accounting and Reporting

**FY26-3005**

# ALABAMA STATE DEPARTMENT OF EDUCATION

## ***FY 2025 ACCOUNTABILITY CERTIFICATION***

As the Superintendent of the \_\_\_\_\_  
Board of Education, I hereby certify that the financial reports, student achievement reports,  
and school safety and discipline reports as required by *Code of Alabama*, Section 16-6B-7  
have been made available to the media, parent organizations, and members of the Alabama  
Legislature.

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Signature of Superintendent

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Date

Return no later than January 13, 2026, to:

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