



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.
State Superintendent of Education

September 24, 2020

MEMORANDUM

TO: County and City Superintendents
FROM: Eric G. Mackey *EGM*
State Superintendent of Education
RE: FY 2020 General Purpose Financial Statements

The forms and instructions to be used in preparing Fiscal Year 2020 General Purpose Financial Statements (GPFS), which are due on or before November 2, 2020, are now available for download from the Alabama State Department of Education (ALSDE) website (www.alsde.edu, Offices, Office of Financial Management, LEA Accounting, Financial Statement). **It is critical that all systems meet this deadline to enable the department to provide accurate data for state funding.** In addition to the printed copy of all statements, the required financial data file must be submitted. The procedure for submission of financial data will require you to submit the file via the ALSDE website. Please note: the “preprocess” procedure checks for invalid coding only. Also, the “process” procedure will not complete its cycle if any invalid coding is detected. All invalid coding must be corrected and the file submitted through the “process” procedure. All critical edits must be corrected before the file is considered accepted. After November 2, all files should be submitted as “process.”

Additionally, the Financial Expenditure Report (FER) in e-GAP must be completed for the following grants: The FER should not be started until the financial file has been approved. Flexibility transfer amounts should reflect actual amounts.

- Title I, Part A – Schoolwide
- Title I, Part A – Targeted Assistance
- Title I, Part D – Delinquent
- Title I, Part C – Migrant
- Title I, Part A – School Improvement
- Title II, Part A – Teacher Training
- Title III – English Language Acquisition
- Title IV, Part A – Student Support and Enrichment Grant
- Title V – Rural Education Initiative
- IDEA, Part B
- IDEA, Preschool
- Career Technical Education – Basic
- Title IV, Part B, 21st Century Community Learning Centers
- Title IX, Homeless Education

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The documentation is available for download from the ALSDE website (1. Select Departmental Offices; 2. Under Administration and Financial Support Services, Office of LEA Support - Select LEA Accounting; 3. Select Financial Statements).

Please download and review the documents listed below and follow the guidelines provided in order to minimize the need for corrections after the initial submission of the statements. The LEA Accounting Section will make every effort to have the Financial Statements approved by January 31, 2021. Please make every effort to ensure that the data submission is accurate and complete in order to meet this goal. Inaccurate or incomplete information could result in reduced state funding for Fiscal Year 2022 and/or delay disbursement of FY 2021 funds.

Required forms and attachments to the General Purpose Financial Statements are as follows:

1. Financial Statement - Cover page (must be signed by the superintendent and notarized.)
2. Exhibits F-I through F-III (and F-IV through F-VI, if applicable) - The reports printed from your financial budgeting and reporting software should satisfy this requirement.
3. Supplemental Report I - Status of Federal Funds
4. Supplemental Report II - Part A, Local Funds Equivalent to 10 Mills and Part B, Schedule of Local Revenue Sources

Note: A column for "Pledged Dollars" has been added to the document for the determination of local tax revenues that will be available to charter schools. The pledged revenues include funds earmarked through a vote of the local school board for debt service, capital expenditures, or transportation. Additionally, pledged revenues include any local revenues restricted, earmarked, or committed by statutory provision, constitutional provision, or board covenant that are pledged or imposed by formal action of the board of education or other authorizing body of government. Do not include the local revenues designated as the Foundation Program Local Matching Funds in the Annual School Budget.

5. Supplemental Report III – Part A, Affidavit of Local Superintendent and Part B, Annual Report Regarding Opportunities Afforded Minority-Race Professionals and Minority-Race Owned/Managed Business Enterprises
6. Supplemental Report IV – Federal Programs Capitalized Equipment Purchases
7. FY 2020 Schedule of Debt
8. Completed Desk Review – Signed by person completing

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9. Flexibility Form (if applicable)
10. State Refunds (if applicable)
11. Financial Statement Checklist
12. CNP Operating Balance Pass-Thru Relief Request FY 2020

In addition to the forms listed above, an “End of Year Reminders” document is available for download. Please utilize this document and the GPFS Desk Review in preparation and prior to submission of your data file and financial statements.

All of the required documents should be mailed to the following address:

Alabama State Department of Education
Office of Financial Management
LEA Accounting
5141 Gordon Persons Building
P.O. Box 302101
Montgomery, AL 36130-2101

Questions may be directed to Barry Kachelhofer or to your system accountant at (334) 694-4617.

EGM/BK

cc: Chief School Financial Officers
Mr. Barry Kachelhofer

FY20-3048