A. Monthly Expenditure Report
   Submit the original (one) per project monthly to the following address:

   Alabama State Department of Education
   LEA Accounting Section (JAG Monthly Report)
   Attn: Thu Nguyen
   5141 Gordon Persons Building
   P O Box 302101
   Montgomery, AL 36130-2101

B. IMPORTANT

   1. The monthly report must be received no later than the fifth day of each month.

   2. The report must have the Superintendent’s original signature.

   3. Documentation of expenditures reported must be attached. Detailed information for required supporting documents is covered later in these instructions.

C. Complete as follows:

   1. Enter name of local education agency (LEA) and month for which the expenditures are reported. Each month’s expenditures must be reported on a separate report. Do not combine more than one month on one report.

   2. Column 1 - Approved Budget - Enter the latest approved budget amounts in effect at the reporting period.

   3. Column 2 - Actual Expenditures Prior Periods - The amounts reported here should agree with Columns 2 and 3 of the previous month’s report.

   4. Column 3 - Actual Expenditures This Period - Enter total cash payments for the current month. Salary expenditures and related benefits should be reported as follows:

      Report the actual amount of salary on the monthly report as on the copy of payroll. The employer health insurance cost may be claimed at the monthly rate times the percentage of time documented by the time distribution record.

   5. Column 4 - Estimated Expenditures Next Period - Enter the amount of anticipated disbursements for the next month. It is important that cash on hand be kept at a minimum; therefore, include only expenditures which will be liquidated.
6. **Summary** - (Separate according to type of funds)

a. Line 1 - Total of Columns 2, 3, and 4.

b. Line 2 - Report actual cash received to date from the State Department of Education (SDE).

c. Line 3 - Report amount of cash requested on previous report which you have not yet received, if applicable.

d. Line 4 - Line 1 less lines 2 and 3.

**D. Required Documentation**

1. As previously stated, documentation must be submitted on a **monthly basis** to substantiate expenditures as reported on the Monthly Expenditure Report.

2. Examples of documentation are as follows:

   a. Salaries - **Time Distribution Record** - A time record must be completed for all staff assigned to the JAG Project even if they are working full time. If an individual contributes time to other programs, each should be indicated on the form and the **total of each day accounted for**. Enclose a copy of the monthly time record and payroll register in order to verify the percentage of salary reported on the report. Please keep in mind that JAG hours plus regular hours must equal total hours for the month. The JAG project director should make sure that all staff are provided with a supply of time distribution forms at the beginning of the year and instructed on how to complete them. Hours should be recorded on a daily basis. At the end of the month, each individual staff member should total hours, calculate percentages for the month, sign, date and submit the form to their supervisor for his/her signature. The supervisor should verify information for accuracy, sign and submit to the person responsible for preparation of the monthly expenditure report. Total hours recorded and percentages calculated should again be verified for accuracy before allocating salary expenditures.

   b. Travel - Enclose copies of claims paid for travel.

      1. Travel may be reimbursed in accordance with applicant’s policy provided it does not exceed State limitations. Travel claim must be signed by traveler and approved by supervisor. The claim must have date paid and check number.

      2. Out-of-state travel expenditures must match destination and dates of the travel in the approved budget.

   c. Vendor Invoices - Enclose legible copies of vendor invoices paid for goods or services with certification that goods were received in good order and/or services were provided. The certification must be signed. Discounts must be taken.

   d. **ALL DOCUMENTATION MUST INDICATE APPROVAL FOR PAYMENT BY AN AUTHORIZED PERSON AND SHOW DATE PAID AND CHECK NUMBER.**

**E. Final Expenditure Report** - The final expenditure report must be received no later than the 10th day of the month following the last reporting period. All outstanding bills should have been paid. All expenditures must be clearly documented within the contract period. A final payroll for the fiscal year for JAG specialist must be included.