

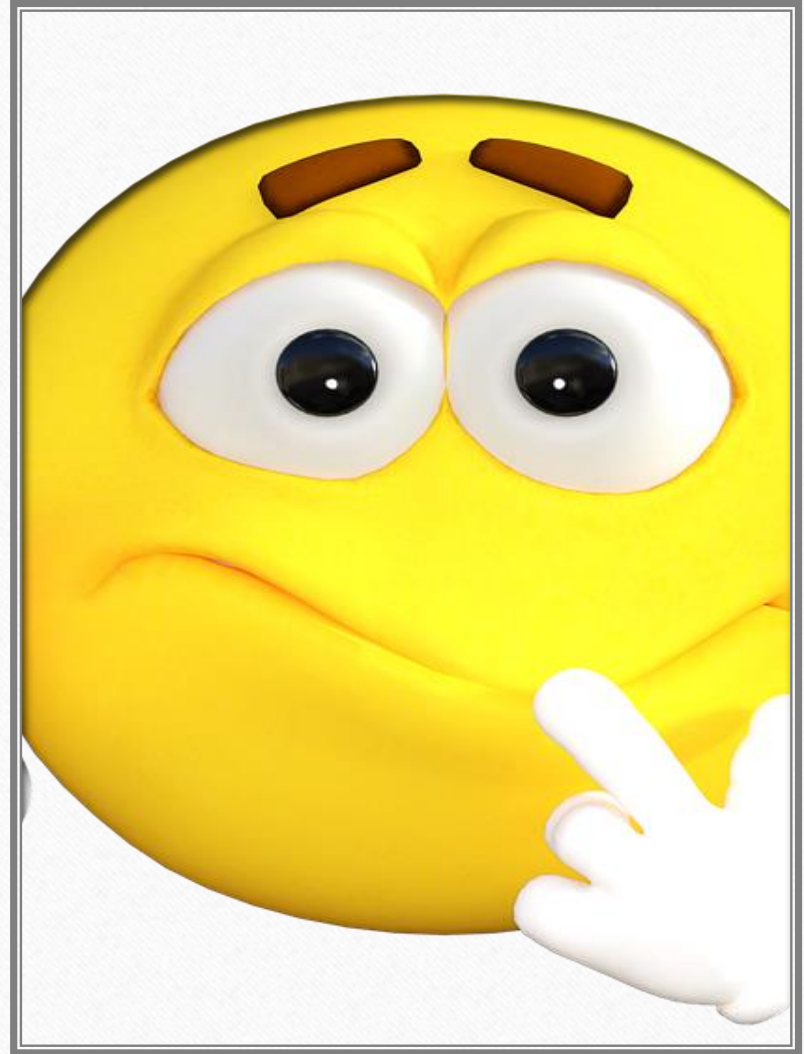
The Do's and Don'ts of CNP Bookkeeping

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Monthly Operating Expense

- Why is it important to know?
- How to determine your monthly operating expense.
 - Where to find these figures.



What figures are used and where to get them

- Journal Summary Trial Balance Report (in Harris) for cash accounts – Handout #
- Journal Summary Operations Report (in Harris)
 - Take actual YTD expenditures divide by what fiscal year period you are working in
 - For example: October=1, November=2, etc.
 - Handout#
 - Total exp =

The Importance of doing a Profit/Loss worksheet

- How can this worksheet help with my program?
- What figures are used to determine profit/loss?
 - Handout # Profit/loss worksheet



February 2018 Profit/Loss						Feb	Feb	Feb	Feb				
			Rebate	Pd. Bad		Reimburse	Reimburse	Reimb	Pass Thru				
	Income	Income	Income	Cks.	Pay pams	Lunch	SN Bfast	Snack		Expenditure	Indirect Cost	Bad	Profit/Loss
AS	1651.41	6488.61	61.62		40	12134.71	6107.12		5513.17	-23496.4	-1854.96		6645.28
BIL	4972.21	50	61.62		794	18095.93	5928.73		8821.07	-32816.44	-2523.83		3383.29
MMS	5386.52		61.62		2533.55	10757.25	3656.08		5513.17	-23999.16	-1770.71		2138.32
MHS	8910.23	291.92	61.62		3225	11441.33	3000.52		5513.17	-32431.22	-2531.22		-2518.65
PK	2761.2	-3	61.62		2402.25	10329.83	3387.31		5513.17	-19785.22	-1882.52		2784.64
PP	5189.4	30	61.63		4604.2	15061.74	6200.28		7718.43	-30168.73	-2430.44		6266.51
PE	4870.9		61.63		3734.5	17380.25	6478.74	880	8821.07	-32085.08	-2605.67		7536.34
PI	5584.15	30	61.63		2363.3	17192.72	5982.41		8821.07	-30899.03	-2749.61		6386.64
PJH	10811.22		61.63		6216.8	21903.32	5421.16		9923.7	-41846.16	-3045.62	-50	9396.05
PHS	19887.07		61.63		12184.95	28266.87	7844.49		19847.4	-68880.14	-6296.16		12916.11
PL	7754.86	50	61.63		4327.63	24444.65	9221.91		11026.34	-38937.21	-3205.89		14743.92
DP	10521.5	796.39	61.63		10469.85	23484.46	6647.86		13231.58	-49573.89	-4134.02		11505.36
office		313.75	-283.2							-14369.86			-14339.31
	88300.67	8047.67	456.31	0	52896.03	210493.06	69876.61	880	110263.34	-439288.54	-35030.65	-50	66844.5
						210493.06							
						69876.61							
						880							
						281249.67							

What figures are used and where to get them

- Income sources – collected from different reports
 - Software report of deposits by school, rebates, payments on-line, monthly reimbursement, monthly pass-thru (if you receive) and any other monies you receive broken down by cctr
- Expenditure Report (in Harris) showing all expenditures by cost center – Handout #
- Indirect Cost provided by report (next slide) – Handout #

Indirect Cost-Making it Simple

It's as easy as asking for a report!



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 04

Dec 2020
 Jan 2021

001 - Autauga County Schools

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
0015: Autaugaville School	\$95,042.72	\$43,027.44	\$52,015.28	11.82%	\$6,148.21	\$3,272.07	\$2,876.14
0040: Billingsley High School	\$147,196.89	\$68,168.24	\$79,028.65	11.82%	\$9,341.19	\$4,533.32	\$4,807.87
0050: Marbury High School	\$98,724.54	\$27,247.93	\$71,476.61	11.82%	\$8,448.54	\$4,198.95	\$4,249.59
0052: Marbury Middle School	\$75,942.46	\$24,926.98	\$51,015.48	11.82%	\$6,030.03	\$3,066.79	\$2,963.24
0055: Pine Level Elementary School	\$233,399.46	\$120,161.02	\$113,238.44	11.82%	\$13,384.78	\$6,408.02	\$6,976.76
0060: Prattville Elementary School	\$104,548.45	\$31,617.13	\$72,931.32	11.82%	\$8,620.48	\$4,308.02	\$4,312.46
0065: Daniel Pratt Elementary School	\$183,110.32	\$68,722.66	\$114,387.66	11.82%	\$13,520.62	\$6,890.60	\$6,630.02
0070: Prattville Intermediate School	\$240,926.20	\$166,755.13	\$74,171.07	11.82%	\$8,767.02	\$4,324.31	\$4,442.71
0080: Prattville Junior High School	\$143,728.40	\$54,208.74	\$89,519.66	11.82%	\$10,581.22	\$5,633.26	\$4,947.96
0085: Prattville Kindergarten School	\$84,939.01	\$30,638.08	\$54,300.93	11.82%	\$6,418.37	\$3,152.52	\$3,265.85
0086: Prattville High School	\$224,648.15	\$51,883.23	\$172,764.92	11.82%	\$20,420.81	\$10,409.49	\$10,011.32
0090: Prattville Primary School	\$103,636.34	\$30,583.02	\$73,053.32	11.82%	\$8,634.90	\$4,305.96	\$4,328.94
Totals*:	\$1,735,842.94	\$717,939.60	\$1,017,903.34		\$120,316.17	\$60,503.31	\$59,812.86

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

Pass Thru and Working Together With Your CSFO

- Do you know where your Pass Thru comes from?
- Cultivating a good working relationship with your CSFO
 - Working together for the greater good!



Projecting Projects and Needed Equipment

- Determine needs early
- Involve Managers



“

GOOD QUESTIONS INFORM,
GREAT QUESTIONS TRANSFORM ”

Ken Coleman

Open Questions and Answer Session

