FEDERAL RECEIPTS AND EXPENDITURES
EBO - FORM 15F

During the 2015 Regular Session, the Legislature passed Act 2015-438 that requires the Executive Budget Office to collect and report federal financial assistance received by certain state agencies to the Joint Fiscal Committee. This information is to be collected annually for the preceding fiscal year and due to EBO by October 31st of each year. EBO-FORM 15F was developed to satisfy the objectives of reporting federal receipts state agencies received, were appropriated, and expended for the preceding fiscal year.

Agencies must submit the Form 15F Federal Receipts and Expenditures along with a Plan of Action to the Executive Budget Office by **October 31, 2025.** Professional licensing boards of the State are **not** required to submit this report. If you have no federal data to report, submit your report with entries of zero in the appropriate fields. Please input and submit information through Sherpa BFM.

Contact your budget analyst for assistance at 334-242-7230.

SPECIAL REQUIREMENTS and TERMS

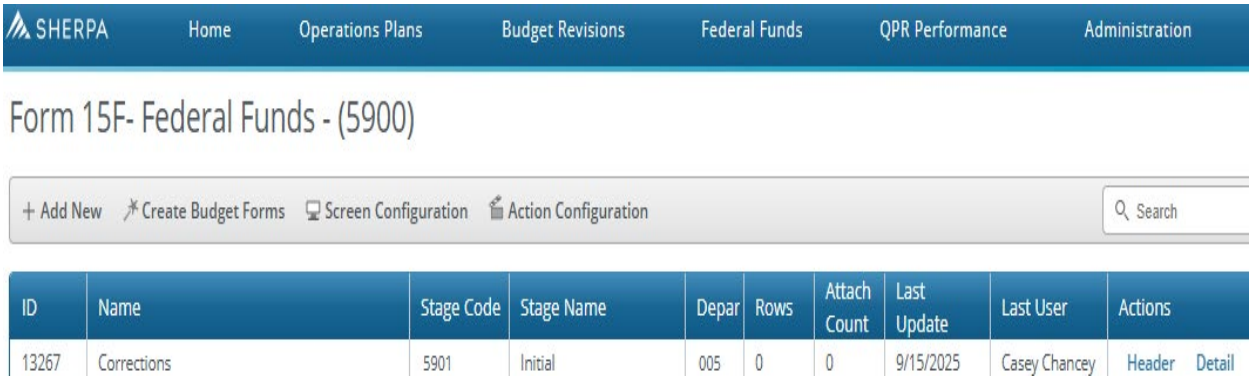
- The **Department of Education** must include information for each public school district.
- The **Alabama Community College System** must include information for each public community or technical college or other school or university under its supervision.

FEDERAL RECEIPTS – Federal financial assistance received or administered from federal entities in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, other assistance, and amounts received as reimbursement for services rendered to individuals, that is reported as part of a single audit.

SINGLE AUDIT – An audit, as described under 31 U.S.C. $7502 (d), of a non-federal entity that includes the entity's financial statements and federal awards.

INSTRUCTIONS FOR FORM 15F

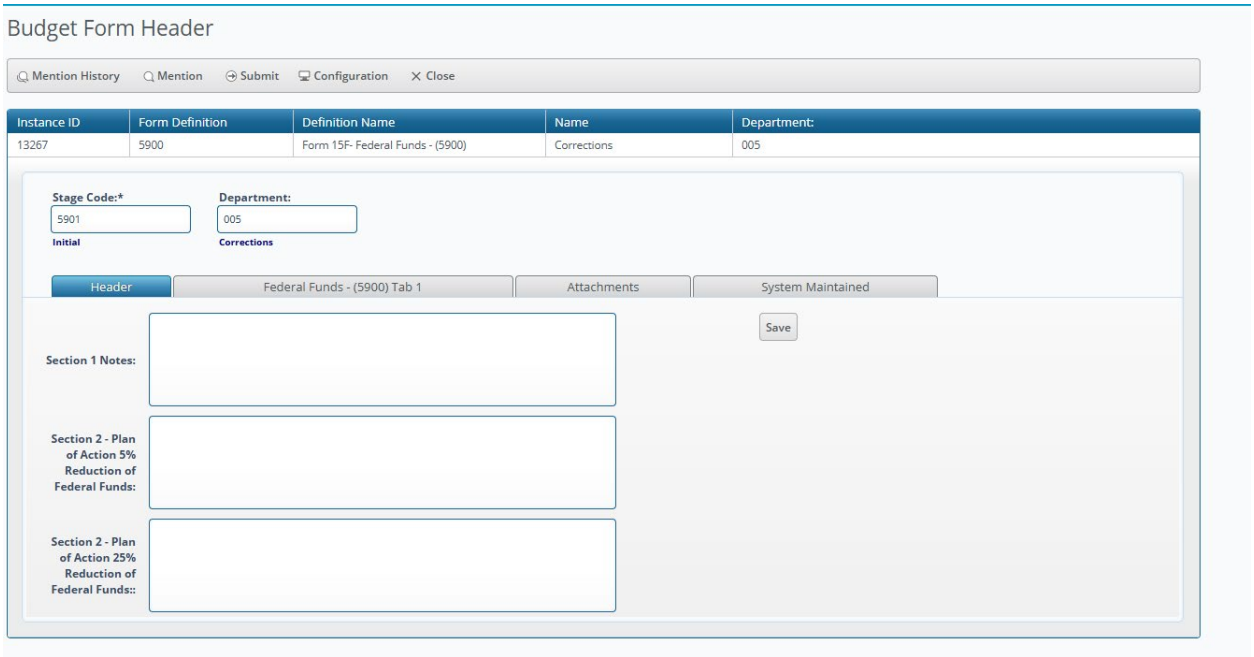
In Sherpa BFM, go to the "Federal Funds" tab and click "Form 15F-Federal Funds (5900)." When the below screen appears, click "Header."



Under the "Header" tab, both Section 2 areas are required as it will explain your agency's **Plan of Action** for operating the agency in the event of a:

1. 5 percent reduction of federal receipts and,
2. 25 percent reduction of federal receipts.

"Section 1 Notes" is available to input additional information as needed.



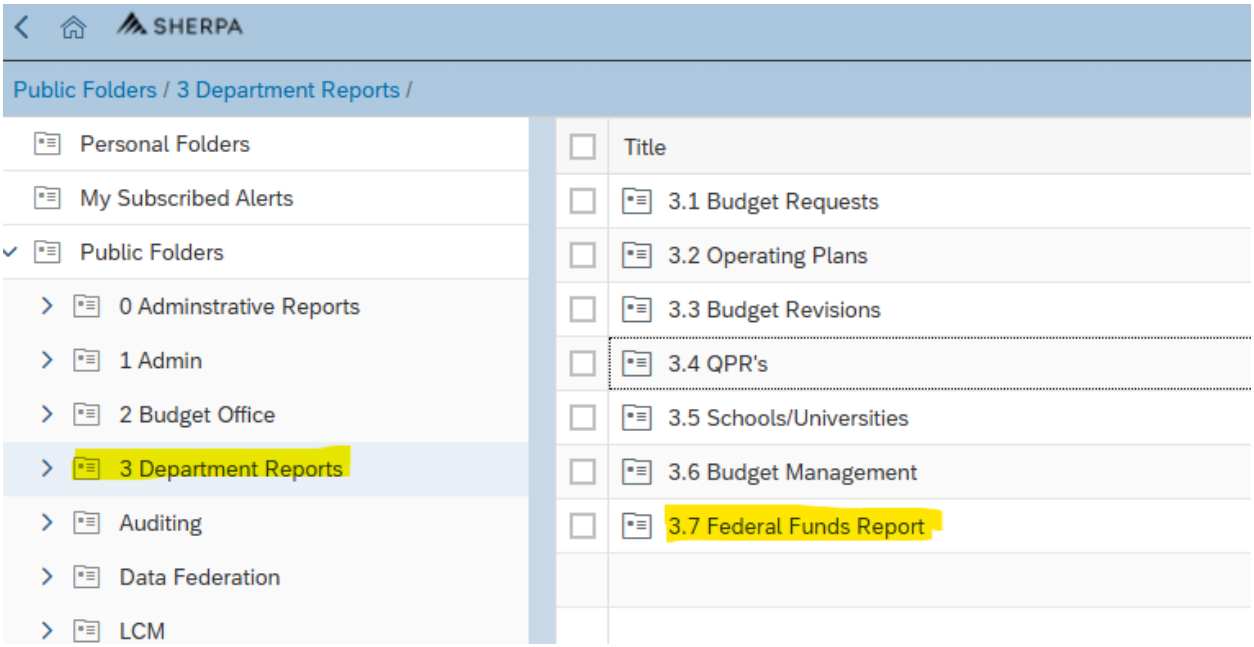
After completing the “Header” tab, click “Federal Funds- (5900) Tab 1.” Double click each “0” to edit the total as needed:

1. FY 2025 Federal Receipts: Provide the aggregate value of federal funds the agency **received** for **FY2025**.
2. Received as % of Total State and Federal Funds: Calculate the percentage of the agency’s total budget for the preceding fiscal year (**FY2025**) that constitute federal receipts that the agency received.
3. FY 2025 Appropriated by Legislature: The agency’s aggregate amount of federal funds **appropriated** by the legislature for **FY2025**.
4. FY 2025 Expended: The aggregate amount of federal funds that the agency expended for **FY2025**.

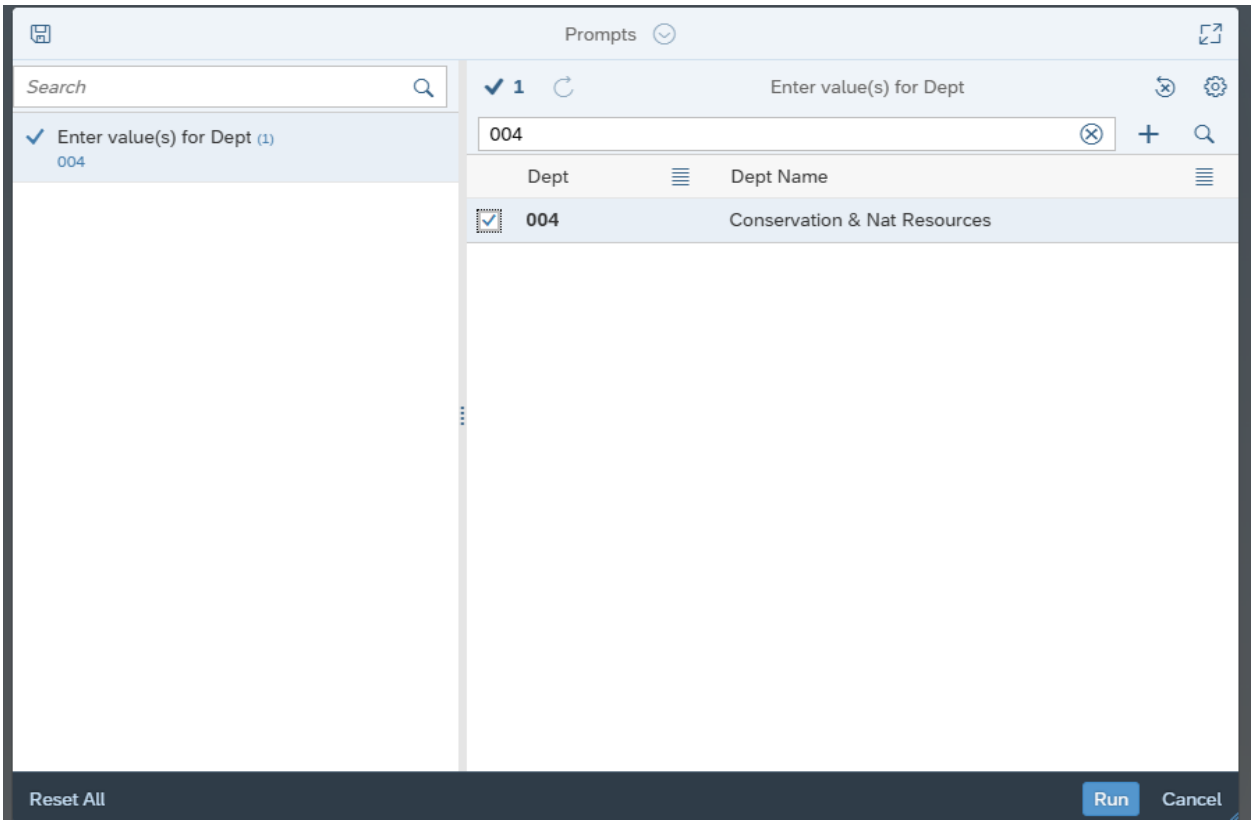
INSTRUCTIONS TO ACCESS COMPLETED EBO - FORM 15F

To access the completed form, go back to the Sherpa main screen and hover over “Links” and click “BFM Reporting.”

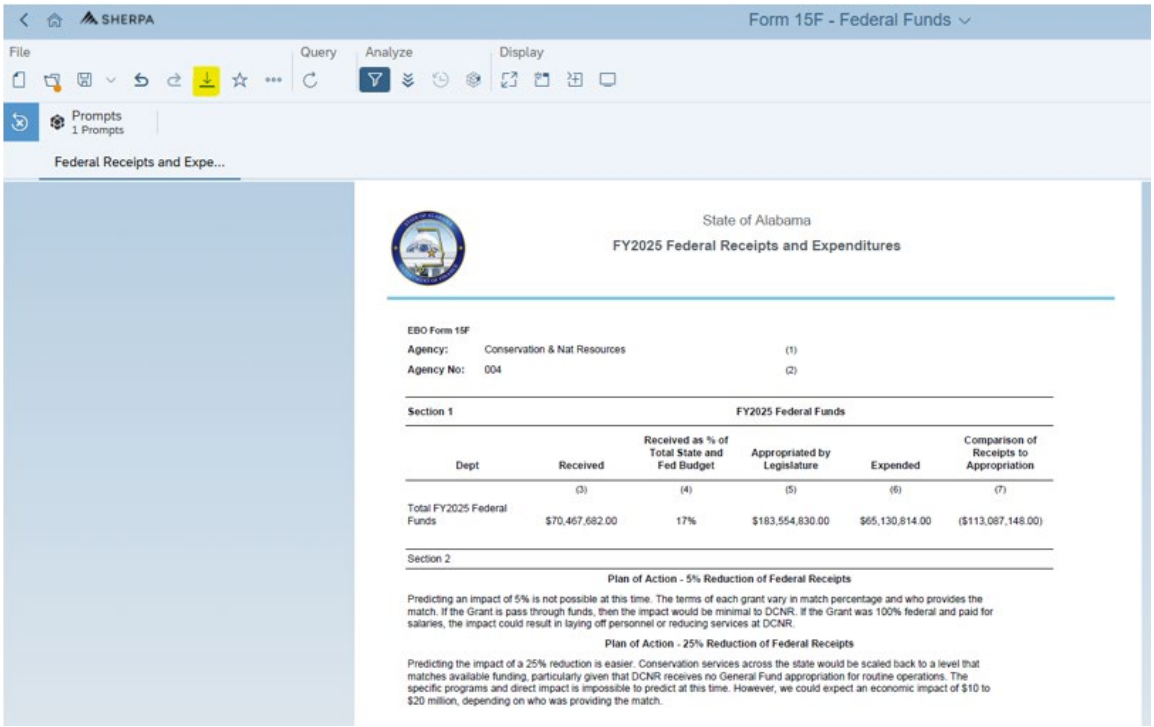
Under “Public Folders” click “3 Department Reports.” Go to “3.7 Form 15F – Federal Funds.”



Select your agency and click “run” on the bottom right of the dialog box.

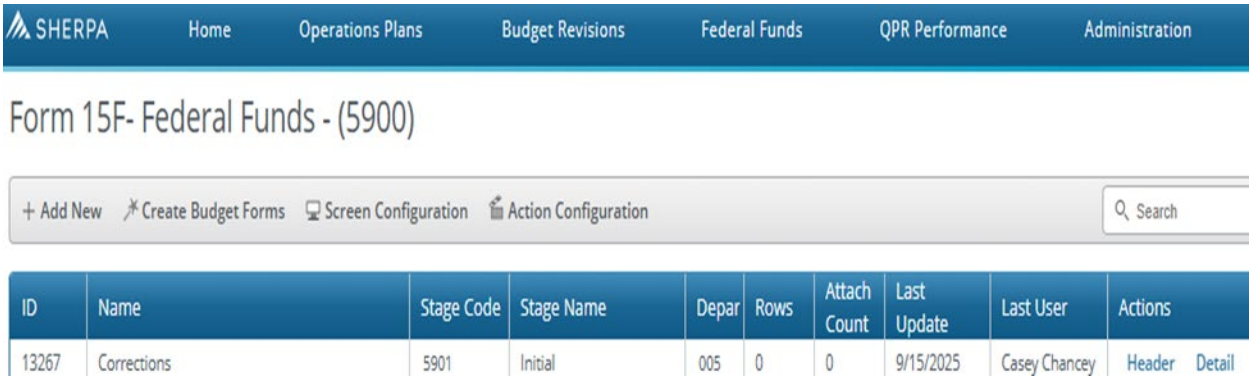


Download the completed report by clicking the down arrow as highlighted below. Save downloaded report.

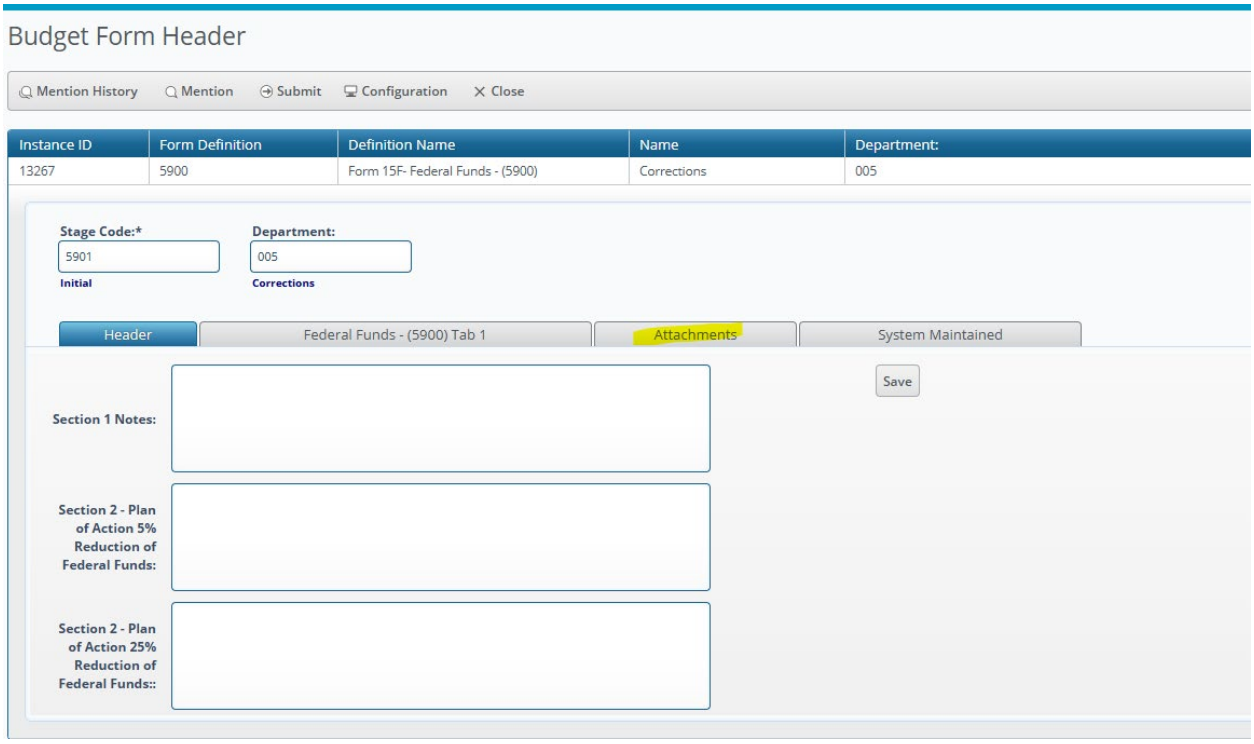


INSTRUCTIONS TO ATTACH COMPLETED EBO - FORM 15F

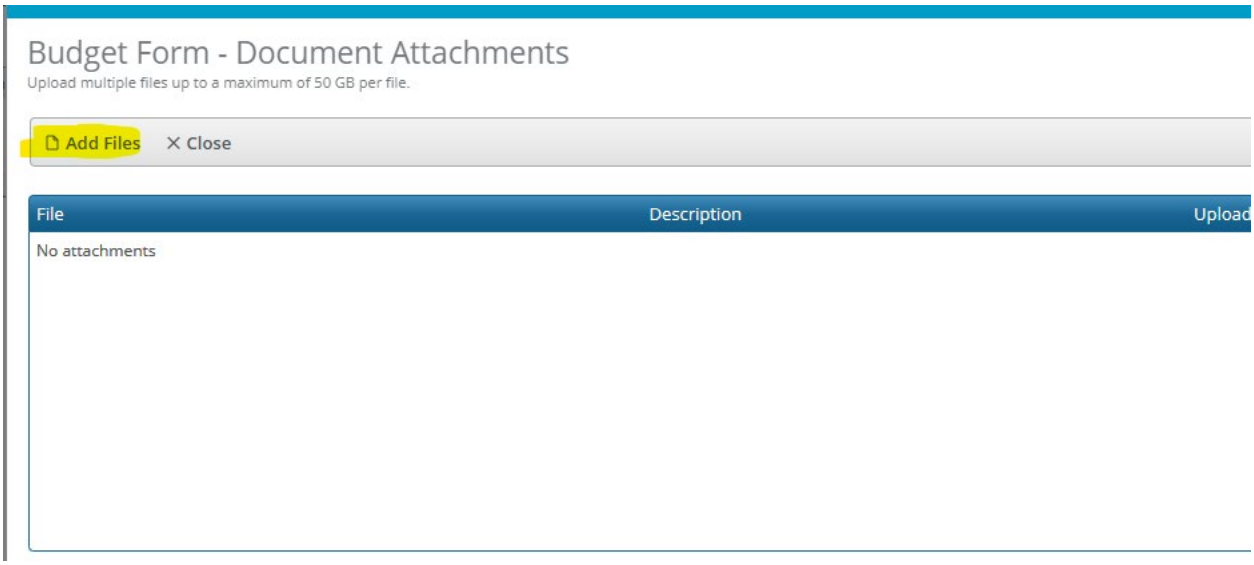
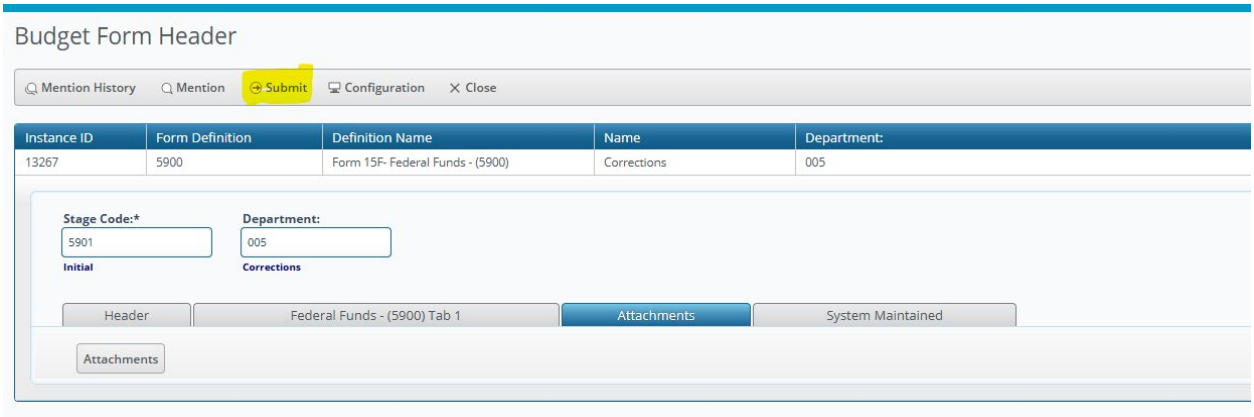
In Sherpa BFM, go to the “Federal Funds” tab and click “Form 15F-Federal Funds (5900).” When the below screen appears, click “Header.”



When the header screen loads, click the “Attachments” tab as highlighted below.



Click “Add Files” in the dialog box and attach the completed Form 15F.



To submit, click “submit” and select the proper approval stage. To be received by the Executive Budget Office, please make sure an individual within your agency approves to the “EBO Router” stage as this stage sends your submission to the Executive Budget Office.