FINANCE

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                          Linda Schild
                        Director of Finance
                           282-2938
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- Lisa Jackson — Financial Analyst — 282-2937
  - Debbie Hellmann — Bookkeeper — 282-2373
- TBD — Redbook Supervisor — 282-3684
  - Maggie Boone — Redbook Bookkeeper — 282-3683
- Amy Lampone — Accounting Supervisor — 282-2148
  - Bobbie Leek — Secretary — 282-2144
  - Anita Wilson — General Fund Bookkeeper — 282-2359
  - Tonya Knaley — Grant Bookkeeper — 282-2552
- Jehan Ghouse — Purchasing Administrator — 282-2540
- Marianne Stork — Payroll Administrator — 282-3330
  - Jennifer Campbell — Certified Payroll Bookkeeper — 282-3317
  - Katrina Taylor — Classified Payroll Bookkeeper — 282-2933
  - Sandy Slay — Sub Payroll Bookkeeper — 282-3193
- Katie Noonan — Controls & Process Auditor
- Jennifer Ensley — Admin. Asst. — 282-2541
  - Christina Forton — Receptionist — 283-1003
  - Chasity McKinley — Staff Support — 282-3324

FINANCE

REPORTING

Primary responsibility: Interpret all financial data recorded and communicate the meaning of that data so informed decisions can be made.

Maintain integrity of the data: In order to derive valid meaning out of the data, a system of processing must be established. An *internal control system* provides for the timely detection and correction of errors and misappropriations. It also allows consistency in how like kind transactions are recorded.

- Informing the Board of Education and the Superintendent about the financial status of the District and other issues of significance related to District goals.
- Meeting state mandated reporting requirements:
- Audit

COMPLIANCE

A critical aspect of the internal control system is the review for compliance with Board policies, laws and regulations, including the Federal, state and local levels.

- Grants
- Payroll
- Purchasing

SERVICE

Provide guidance and feedback to Principals, grant administrators and budget managers as they:

- Make informed decisions by understanding what the financial data is telling them.
- Maintain a state of compliance while carrying out decisions

FINANCE RELATED PROCESSES & PROCEDURES

SBDM & School Activity Accounts

SBDM accounts: Funds originate from an allocation of SEEK funding to the District. It is required by law that 3.5% of guaranteed base funding is allocated to school councils. This allocation is made based on the school's ADA. Recordkeeping is maintained at the District level in the MUNIS system. MUNIS access will be provided to the Principal and designated staff member in order to print budget reports or view specific information about transactions.

Some Schools may purchase or trade in positions from SBDM funds. These transactions are handled as direct adjustments to the allocation.

Activity accounts: Funds originate from various activities controlled by the school administration. Some examples are proceeds from fundraisers, vending revenues, interest on the school bank account. The recordkeeping is maintained at the school level using bookkeeping system selected by the district administration.

Purchasing

District level funds: Purchases are originated using MUNIS Requisition Entry. Only approved vendors may be used. If you need to make a purchase from a vendor that is not a choice, call or email the purchasing office for guidance on whether you may make a purchase from that vendor based on the circumstances.

School level funds: Club and athletic purchases are originated manually with a *school requisition/purchase order.* Purchases made using school fees are originated using MUNIS Requisition Entry.

The following basic procedures apply to both instances:

- Once a purchase is requested, the Principal (the budget manager) must approve the purchase after review for correctness including account coding.
- If a grant is involved, the process dictates the grant administrator to approve.
- If district level funds are being spent, the purchase request then goes to the Finance Office for review of proper account coding and available budget. If school level funds are being spent, this step has already been performed by the Principal.
- A quotation from the vendor matching the requisition amount should be attached to the requisition in Munis
- The purchase requisition then goes to the Purchasing Administrator for review to determine the appropriate vendor is selected and complies with purchasing policies and regulations. At this point the requisition is authorized and becomes a purchase order. It is then ready to be processed and recorded as an encumbrance.
- The order is placed at this time. The schools may give special instructions in the "vendor sourcing notes" in MUNIS Requisition Entry.
- For orders placed in MUNIS, after a requisition is approved and converted to a purchase order, a copy will be emailed directly to the requisition initiator. The initiator is responsible for order placement at this time.

Accounts Payable

For any items or services received by school personnel, a shipping report or similar document to show who received and accepted the item should be maintained as a part of the documentation for the transaction.

- Invoices must be approved for payment. This approval provides assurance that the Principal has no outstanding issues regarding the transaction.

Most travel is done in direct relation to professional development and therefore Learning Support provides the review of a majority of these instances.

Certain transactions that are ultimately paid by school activity funds or related parties must be through the District accounts as prescribed by KDE or other mandate. These transactions are billed back to the school.

Inventories

The Finance office is required to capitalize (keep an asset record in MUNIS) large asset purchases with a value of over $5,000. The Principal has the responsibility to account for all assets, including those not reaching the $5,000 limit. The Operations department has been delegated the oversight on school inventories.

Grant Activities & Other Special Programs

All large grants have a designated grant administrator assigned to monitor activity and insure compliance with the applicable regulations and rules. Finance office personnel work directly with the grant administrator to understand the plan of spending and provide guidance on reporting and compliance issues. Many grants involve multiple schools so it is important for Principals to work directly with the grant administrator for their part.

Payroll – Time & Absence Reporting

Principals have oversight and supervisory responsibility for all employees in their building. The supervision is delegated in many instances such as:

- the head custodian supervises the custodial staff
- a teacher supervises an aid or para-educator
- the cafeteria manager supervises the cafeteria staff

The Principal is responsible for all time reporting in Frontline for all staff with the exception of Food Services.

The payroll operation is dependent on the school to provide timely and accurate information regarding the work schedule of the staff. It may make sense to delegate one or two staff in the Principal's office to handle the communication of information to the payroll office. Tasks that must be done in order for people to be paid correctly are:

- Daily review of Time and Attendance– People Locator & Time Sheet Review
- Principals electronically approve timesheets in Frontline every other Monday by Noon.
- Absences and substitutes must be managed and reported in Frontline.
  Note: Absences are reconciled daily for electronic reporting to the payroll process. This process must be taken seriously to complete an accurate payroll process.
- Lump sum extra duty payments should be authorized by the Principal to provide assurance that the duty was completed to the satisfaction of the Principal.

Following are some common forms, selected procedures and information used in the day to day activities related to financial recordkeeping. This is not intended to be a complete listing of forms, procedures and other information that school Administrators would deal with on a daily basis.

Principal "Flexible In-Service Credit Cards" are to be sent to Tina Henderson to track in-service hours.

FLEXIBLE IN-SERVICE CREDIT
(PROFESSIONAL DEVELOPMENT)

Employee # _____

Name _____

Name of Workshop _____

Presenter(s) _____

Date _____ Time _____ Number of Hours _____

Location _____

Subject Area _____

Relates to SIP (School Improvement Plan) Goal # _____

APPROVAL _____
(Principal Signature)

Example! School Level PO.

PURCHASE ORDER

P.O. № 10273

DATE 8-1-12

BILL AND SHIP TO LOCATION BELOW

• Name of School
  123 U.S.A. Drive
• FLORENCE, KY 41042
  PHONE (859)
  FAX (859)

ACTIVITY _____

AMOUNT PAID _____

CHECK NUMBER _____

VENDOR

• Safeguard
• P.O. Box 41725
• Centerville, OH 45441
  FAX # 1-800-555-5555 - Ph# 1-800-666-6666

KENTUCKY SALES TAX EXEMPTION NUMBER B 655

VENDOR NUMBER _____

BUDGET ACCOUNT _____

NOTICE TO VENDOR

1. Purchase Order Number must appear on all invoices, packages, packing lists and correspondence.
2. Render a separate invoice, in triplicate, for each shipment.
3. Make only one shipment per line item.
4. Price increases exceeding TOTAL by 10% must be approved in writing prior to shipping.

PROCUREMENT METHOD

☐ Small Purchase
☐ Non-Competitive Negotiation
☐ Competitive Sealed Bidding
☐ Competitive Negotiation
☐ Negotiations after Competitive Sealed Bidding
☐ Single Source of Supply
☐ State Price Contract

PREPAY AND ADD SHIPPING CHARGES

QUANTITY RECEIVED	DATE RECEIVED	LINE NO.	QUANTITY ORDERED	UNIT NO.	DESCRIPTION & CATALOG NUMBERS	UNIT COST		AMOUNT	
		1	250		Laser1 Checks.	88	00	88	00
		2			1 Pt PBlue Linen				
		3							
		4							
		5							
		6							
		7							
		8			SUBTOTAL			88	00
					DISCOUNT				
					SHIPPING CHARGES			5	00
					TOTAL →			$93	00

THE BOONE COUNTY SCHOOLS DO NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, NATIONAL ORIGIN, AGE, RELIGION, MARITAL STATUS, VETERAN STATUS, GENDER OR DISABILITY.

THE KENTUCKY MODEL PROCUREMENT CODE PROHIBITS EMPLOYEE CONFLICTS OF INTEREST OR THE PAYMENT OR RECEIPT OF ANY GRATUITY OR KICKBACK IN ANY CONTRACT OR PURCHASE OF THE BOONE COUNTY BOARD OF EDUCATION. KRS 45A.455 VIOLATION IS PUNISHABLE BY FINE AND/OR IMPRISONMENT. KRS 45A.990

* The person requesting the item

ORDER PLACED By Phone _____ Mail _____ or Fax _____

UNIT POSTED _____

BUDGET POSTED _____

PAYMENT AUTHORIZED

REQUESTED BY _____

ORDER AUTHORIZED BY _____ (PRINCIPAL)

ORDER AUTHORIZED BY _____ (DIRECTOR OF PURCHASING)

DIRECTIONS FOR COMPLETION OF "TRAVEL FORM (T1)"
Staff Request To Attend Educational Conference, Workshop, Meeting or Student Related Activity

♦ A TRAVEL FORM is to be completed when a staff member needs to attend an offsite conference, workshop or meeting which requires some type of funding from District Office - either School SBDM funds or various other funds (School or District Professional Development Grant, Title II Grant, Advanced Placement funds, IDEA funds, Title I funds, Perkins Vocational funds, ESS funds) etc.

♦ Each school should have a supply of blank forms in school office. Contact Tina Henderson at District Office if you need a supply of blank forms.

♦ Prior to attending a conference, workshop or meeting, staff member must fill out form completely and then submit to Principal for approval as well as the appropriate person at District Office level. Once approvals are complete, the form will be sent back to the School Secretary.

♦ If a sub is needed, enter the AESOP Confirmation number in the line provided *after* the T1 form is approved.

♦ Fill in **NAME, SCHOOL, and GRADE**. Check whether **certified or classified** staff member.

♦ **Check type of activity**: (a) Professional Development (PD) Training Activity, or (b) (Non PD) Student Related Activity (activities that are student related - not teacher training related - such as student competitions, chaperone activities, student athletic events, student testing, etc.)

♦ Fill in **LOCATION OF ACTIVITY, DATE(S) OF ACTIVITY**.

♦ Fill in **LEARNING FROM PD WILL BE SHARED BY**.....

♦ If any funding will be required, fill in **ESTIMATED EMPLOYEE EXPENSES AND ANY EXPENSES PAID DIRECTLY FROM THE BOARD (i.e. hotel, registration via purchase order)**. Most expenses are handled on reimbursement basis. Reimbursement is done after staff member has attended activity and resubmits TRAVEL FORM with bottom section filled out - REIMBURSEMENT REQUEST (T2) - w/ **original receipts and/or Meal Reimbursement Form**.

- **MILEAGE** - If a staff member has to drive to activity, they can be reimbursed at the current rate per mile established by our Finance Department. Fill in estimated mileage here. Please attach a MapQuest map as well. (Mileage-only reimbursements do not require a T1 – complete the Mileage Reimbursement Request form after the event.)

- **LODGING** - If travel exceeds 40 miles, staff member may stay overnight and can be reimbursed for cost of lodging. The staff member should make their lodging reservations and indicate estimated cost here. The staff member pays for their lodging and gets reimbursed after attending the activity and submitting TRAVEL FORM REIMBURSEMENT REQUEST (T2) with original receipts.
  - In rare cases, a hotel may accept a PURCHASE ORDER for payment for lodging and will then send an invoice to the Board of Ed for payment. If staff member is interested in this purchase order process, they should check with the hotel at the time of making their reservation. If hotel will accept purchase order for payment, staff member should initiate District Purchase Order in MUNIS to hotel (same process as any other purchase), attach confirmation from hotel indicating confirmation number and cost, **and then mark the PO# in the column under "Board Direct Paid" of the TRAVEL FORM**. .

- **FOOD** - Food may be reimbursed only in cases of overnight travel and/or conference banquets (***proof of overnight stay is required for food reimbursement***). For overnight travel, maximum of $36 per day is reimbursed. MEAL REIMBURSEMENT FORM is required in order to be reimbursed (blank voucher will be provided to staff member once TRAVEL FORM is authorized.) Fill in the appropriate amounts as determined by departure and arrival times here.

- **REGISTRATION FEES** - If attendance at conference, workshop or meeting requires payment of a registration fee, fill in amount here. Registration fees are paid by one of the following methods:
  1) In most cases, staff member is required to make and pre-pay registration fee with personal funds and request reimbursement on TRAVEL FORM REIMBURSEMENT REQUEST after they have attended conference. ***Original receipt is required for reimbursement***.
  2) PURCHASE ORDER - In some cases, companies or organizations sponsoring conference, workshop or meeting may accept a PURCHASE ORDER for registration fee payment (check their brochure or advertisement for this possibility). The company then submits an invoice to Board of Ed for payment. If sponsoring organization will accept a purchase order for registration fee payment, a District Purchase Order should be initiated in MUNIS to sponsoring organization (same process as any other purchase) and attach any required registration form. Purchase Order Number and amount with registration form should then be attached to TRAVEL FORM. Indicate **PO # and amount** on TRAVEL FORM. (Registration should not take place prior to PO authorization at District Office.)
  3) If registration fee is over $100 and staff member indicates that it is a financial hardship for them to pre-pay registration fee (and the organization will not accept a purchase order), the staff member may contact District Office to request pre-payment of registration fee for them.

- **MISCELLANEOUS** - List any miscellaneous expenses anticipated (airfare, parking, taxi, etc.) ***Original receipts are required for reimbursement.***

- **Total** the Estimated Expenses.

♦ Submit form to **Principal for signature**.

FUNDING SOURCE - Principal or secretary should check the appropriate funding source (SBDM, School or District Professional Development Grant, Title II Grant, Advanced Placement funds, IDEA funds, Title I funds, Tech Prep, Perkins Vocational funds, KETS fund, etc.), check name of appropriate District Office Administrator and indicate fund source and/or budget code. Submit TRAVEL FORM with any attachments to the appropriate District Office Administrator from whom funding is requested for authorization for **District Office signature**.

♦ After TRAVEL FORM has been processed/authorized at District Office, it will be returned to your School Secretary along with a blank MEAL VOUCHER, if applicable, and a blank EVALUATION FORM to be filled out after activity has been attended.

(BOTTOM OF FORM)

DIRECTIONS FOR COMPLETION OF "TRAVEL FORM - REIMBURSEMENT REQUEST (T2)" (for actual personal expenses)

♦ **REIMBURSABLE (PERSONAL) EXPENSES** - Fill in actual out-of-pocket expenses incurred. Fill in **TOTAL**. Attach original receipts, meal voucher (attach proof of overnight stay – i.e., hotel bill) and evaluation form.

♦ Employee needs to sign and submit to **Principal for signature.**

♦ After the Principal approves, TRAVEL FORM with receipts attached is submitted to the appropriate District Office Administrator from whom funding was approved for **District Office Signature**. Form will be authorized and forward to Accounting Supervisor for payment.

♦ TRAVEL FORM REIMBURSEMENT REQUESTS must be received at District Office by the last day of the month in order to be reimbursed the following month.

DIRECTIONS FOR COMPLETION OF "CERTIFIED STAFF SUB FUNDING REQUEST FOR M" for Educational Conference, Workshop, Meeting, Student Activity or Field Trip

♦ SUB FUNDING REQUEST FORM is to be completed by certified staff member when they need to attend educational conference, workshop, meeting, student related activity or field trip which will take them away from their classroom thus requiring that a substitute teacher be used to cover the classroom in their absence.

♦ Each school should have a supply of blank forms in the office. Contact Tina Henderson at District Office if you need a supply of blank forms.

♦ Certified staff should fill out form completely **PRIOR TO** attending conference, workshop, meeting, field trip, etc., and submit to their Principal for approval. *FORMS MUST BE RECEIVED AT DISTRICT OFFICE AT LEAST 48 HOURS PRIOR TO THE EVENT FOR APPROVAL*.

♦ Fill in **NAME, SCHOOL, and GRADE**.

♦ Indicate name of **ACTIVITY**. Check type of activity: (a) Professional Development (PD) Training Activity, or (b) (Non PD) Student Related Activity (activities that are student related - not teacher training related - such as student competitions, chaperone activities, student athletic events, student testing, etc.).

♦ Fill in **LOCATION OF ACTIVITY, DATE(S) SUBSTITUTE NEEDED**.

♦ Submit to **Principal for signature**.

♦ **FUNDING SOURCE** - Principal or secretary should check whether funding will come from **SCHOOL SBDM FUNDS, DISTRICT OFFICE FUNDS or OTHER FUNDS**.

♦ If sub is to be funded with **SCHOOL SBDM FUNDS**, forward form to Jim Detwiler at District Office for **signature** authorization and tracking to insure that maximum number of subs per school is not exceeded.

♦ If sub is to be funded from **DISTRICT OFFICE FUNDS** (School or District Professional Development Grant, Title II Grant, Advanced Placement funds, IDEA funds, Title I funds, Perkins Vocational funds, KETS fund, etc.), check appropriate name of District Office Administrator and indicate source and/or budget code. See list of District Office administrators and their respective funds. Form should then be submitted to the appropriate District Office Administrator from whom funding is requested for **signature** authorization.

♦ Use **OTHER** to (a) list other funding source not listed, or (b) list for cost to be invoiced back to school (for activity funds), or (c) list for cost to be invoiced to an outside organization. Indicate name and address of Organization to be invoiced. Submit these OTHER requests to Jim Detwiler at District Office for processing.

♦ After form has been authorized at District Office and returned to school, the absence may be entered in AESOP program to arrange for a sub for the absence. Record the AESOP Confirmation number on the Sub Funding Request Form and the T1 Form

BOONE COUNTY SCHOOLS
STAFF REQUEST TO ATTEND EDUCATIONAL CONFERENCE, WORKSHOP, MEETING OR STUDENT RELATED ACTIVITY

THE TOP OF THIS FORM MUST BE FILLED OUT COMPLETELY AND APPROVED BEFORE ATTENDING THE ACTIVITY.

ONCE YOU RETURN, FILL OUT THE BOTTOM SECTION (T2) BELOW FOR REIMBURSEMENT AND RETURN TO DISTRICT OFFICE.

REQUIRE A SUB? COMPLETE A "SUB FUNDING REQUEST FORM" **AND WRITE AESOP CONFIRMATION NUMBER** _____

NAME_____ (Check one:_____Certified _____Classified) SCHOOL _____ GRADE _____

ACTIVITY_____

    (Check one) _____P.D. Activity _____(Non P.D.) Student Related Activity

LOCATION OF ACTIVITY_____ DATE(S) OF ACTIVITY_____

LEARNING FROM PD ACTIVITY WILL BE SHARED BY: (check) _____Presenting at Faculty Mtg. _____Sharing w/Team

_____Developing & Presenting Workshop _____Other (describe)_____

TOTAL ESTIMATED COST OF EVENT	BOARD DIRECT PAID (*DO NOT REPORT ON T-2 BELOW*)		EMPLOYEE REIMBURSED EXPENSES
MILEAGE - _____@ ___ CENTS PER MILE (*attach Mapquest map*)			$
LODGING-_____ NIGHTS (*original receipts required*) PO #	$	OR	$
FOOD (*Attach Meal Reimbursement Voucher with proof of overnight stay*)	$	OR	$
REGISTRATION (*Original receipts required. No dues or membership fees*) PO#	$	OR	$
MISC.-Please list (*Original receipts required*) _____ _____	$	OR	$
TOTAL			

FUNDING IS REQUESTED FROM THE DISTRICT OFFICE SOURCE CHECKED BELOW. After this form has been approved by the Principal, submit form to the appropriate District Office Administrator for authorization.

(check one)

☐School P.D ☐ District P.D. ☐Title II ☐SBDM	J. Watson	Budget Code_____
☐21st Century	K. Reutman	Budget Code_____
☐Tech Prep ☐Perkins Vocational ☐Gates Grant ☐Adv. Placement	C. Jaynes	Budget Code_____
☐ IDEA ☐ CEIS	P. Eklund	Budget Code_____
☐Title I	Susan Short	Budget Code_____
☐Title III (ELL)	G. Delahunty	Budget Code_____
☐Other (List) _____		Budget Code_____

EMPLOYEE SIGNATURE _____ DATE _____

PRINCIPAL SIGNATURE _____ DATE _____

DISTRICT OFFICE SIGNATURE _____ DATE _____

(T-2) AFTER ATTENDING ACTIVITY, COMPLETE TRAVEL REIMBURSEMENT REQUEST FORM T-2 BELOW
(EXPENSES REIMBURSED TO EMPLOYEE)

EXPENSES PAID BY EMPLOYEE	EMPLOYEE REIMBURSED EXPENSES *PRIOR TO EVENT*	EMPLOYEE REIMBURSED EXPENSES *AFTER EVENT*
MILEAGE - _____ @ ___ CENTS PER MILE (*attach Mapquest map*)	$_____	$_____
LODGING-_____NIGHTS (*original receipts required*)	$_____	$_____
FOOD (*Attach Meal Reimbursement Voucher with proof of overnight stay*)	$_____	$_____
REGISTRATION (*Original receipts required. No dues or membership fees*)	$_____	$_____
MISC.-Please list (*Original receipts required*) _____ _____	$_____	$_____
TOTAL EMPLOYEE REIMBURSEMENT	$	$

EMPLOYEE SIGNATURE _____ DATE_____

PRINCIPAL SIGNATURE _____ DATE _____

DISTRICT OFFICE SIGNATURE _____ DATE _____

BOONE COUNTY SCHOOL DISTRICT MEAL REIMBURSEMENT VOUCHER
~NO MEAL RECEIPTS REQUIRED. PLEASE ATTACH PROOF OF OVERNIGHT STAY~

Name:_____   School: _____

TIMES MUST BE FILLED IN OR REIMBURSEMENT CANNOT BE PROCESSED.
TIME OF DEPARTURE is the time you leave your home or school on 1st day to travel to activity.
TIME OF RETURN is the time you arrive back at your home or school on last day after attending activity.

Leave home or school at or before: Return to home or school at or after:
Breakfast: 6:30 a.m. to be eligible for breakfast   Breakfast: 9:00 a.m. to be eligible for breakfast $ 8.00
Lunch: 11 a.m. to be eligible for lunch   Lunch: 2:00 p.m. to be eligible for lunch $10.00
Dinner: 5:00 p.m. to be eligible for dinner   Dinner: 9:00 p.m. to be eligible for dinner $18.00

Date	TIME OF DEPARTURE (from home or school to activity)	TIME OF RETURN (arrival at home or school after activity)	Destination From / To	Meals	Totals
			Purpose:	Breakfast _____ Lunch _____ Dinner _____	
			Purpose:	Breakfast _____ Lunch _____ Dinner _____	
			Purpose:	Breakfast _____ Lunch _____ Dinner _____	
			Purpose:	Breakfast _____ Lunch _____ Dinner _____	
			Purpose:	Breakfast _____ Lunch _____ Dinner _____	
			Purpose:	Breakfast _____ Lunch _____ Dinner _____	
			Purpose:	Breakfast _____ Lunch _____ Dinner _____	
			Purpose:	Breakfast _____ Lunch _____ Dinner _____	
				TOTAL	

WHEN TRAVEL IS TO A DESTINATION THAT IS DESIGNATED AS A HIGH RATE AREA ACCORDING TO STATE REGULATION (200 KAR 2:006), THE RATES ARE AS FOLLOWS: BREAKFAST $10.00, LUNCH $11.00, DINNER $23.00. LINK TO HIGH RATE AREAS IS http://finance.ky.gov/services/statewideacct/Pages/travel.aspx UNDER THE HEADING RATES CLICK ON PDF FAP 120-17-03

ATTACH TO TRAVEL FORM

BOONE COUNTY SCHOOLS
MILEAGE REIMBURSEMENT REQUEST
(For Non Overnight Travel)
Submit monthly upon completion of travel. See back for instructions.
Please attach a Mapquest or comparable source for out of District travel.

NAME_____   LOCATION_____

MONTH_____   ACCT. CODE_____

DATE	FROM	TO	PURPOSE	MILEAGE	OTHER EXPENSES

                                        TOTAL MILES   _____ X _____=_____
Other expenses include tolls, parking expenses, etc., and must be listed with _original_ receipts attached.   Rate   Total payment

EMPLOYEE SIGNATURE_____   DATE: _____

AUTHORIZED SIGNATURE_____   DATE: _____
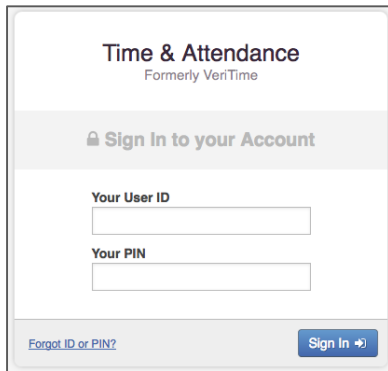
This form should NOT be used for any overnight travel requiring T-1 / T-2 forms.
This form must be signed by your immediate Supervisor.

	CO	BCHS	BES	BMS	CES	CEMS	CMS	CHS	EES	FES	GES	GMS	IGNITE	KES	RAJ	Maint/Trans	MES	NHE	NPE	OES	OMS	RCHS	RHS	SES	TES	YES
CO	X	3	6	5	3	5	7	7	1	2	7	5	9	13	3	6	5	6	15	X	X	6	5	6	15	1
BCHS	3	X	6	7	2	5	8	8	4	1	8	8	5	13	2	5	8	8	13	3	3	8	8	6	9	4
BES	6	6	X	7	7	2	4	4	7	6	4	10	8	7	7	2	10	12	8	6	6	5	10	2	6	6
BMS	5	7	7	X	8	6	9	9	5	7	9	5	12	16	8	7	5	6	13	5	5	2	5	7	13	5
CES	3	2	7	8	X	6	8	8	5	1	8	8	6	14	X	3	8	9	15	3	3	10	8	7	11	5
CEMS	5	5	2	6	6	X	4	4	5	5	4	8	8	10	6	2	8	9	8	5	5	4	8	1	8	5
CMS	7	8	4	9	8	4	X	X	9	7	X	12	7	11	8	3	12	13	5	7	7	7	12	3	6	7
CHS	7	8	4	9	8	4	X	X	9	7	X	12	7	11	8	3	12	13	5	7	7	7	12	3	6	7
EES	1	4	7	5	5	5	9	9	X	4	9	3	10	15	5	1	3	4	12	1	1	3	3	6	13	2
FES	2	1	6	7	1	5	7	7	4	X	7	7	5	13	1	2	7	8	11	2	2	8	7	6	13	4
GES	7	8	4	9	8	4	X	X	9	7	X	12	7	11	8	3	12	13	5	7	7	7	12	3	6	7
GMS	5	8	10	5	8	8	12	12	3	7	12	X	12	17	8	9	X	2	15	5	5	6	X	9	16	6
IGNITE	9	5	8	12	6	8	7	7	10	5	7	12	X	16	6	7	12	13	9	9	9	11	12	7	9	7
KES	13	13	7	16	14	10	11	11	15	13	11	17	16	X	14	10	17	17	16	13	13	14	17	9	17	13
RAJ	3	2	7	8	X	6	8	8	5	1	8	8	6	14	X	7	8	9	15	3	3	10	8	7	11	5
Maint/Trans	6	5	2	7	3	2	3	3	1	2	3	9	7	10	7	X	9	10	7	7	7	5	9	1	8	6
MES	5	8	10	5	8	8	12	12	3	7	12	X	12	17	8	9	X	2	15	5	5	6	X	9	16	6
NHE	6	8	12	6	9	9	13	13	4	8	13	2	13	17	9	10	2	X	16	6	6	7	2	10	17	6
NPE	15	13	8	13	15	8	5	5	12	11	5	15	9	16	15	7	15	16	X	15	15	11	15	7	2	12
OES	X	3	6	5	4	5	7	7	1	2	7	5	9	13	4	7	5	6	15	X	X	6	5	6	15	1
OMS	X	3	6	5	4	5	7	7	1	2	7	5	9	13	4	7	5	6	15	X	X	6	5	6	15	1
RCHS	6	8	5	2	10	4	7	7	3	8	7	6	11	14	10	5	6	7	11	6	6	X	6	5	12	7
RHS	5	8	10	5	8	8	12	12	3	7	12	X	12	17	8	9	X	2	15	5	5	6	X	9	16	6
SES	6	6	2	7	7	1	3	3	6	6	3	9	7	9	7	1	9	10	7	6	6	5	9	X	7	5
TES	15	9	6	13	11	8	6	6	13	13	6	16	9	17	11	8	16	17	2	15	15	12	16	7	X	13
YES	1	4	6	5	5	5	7	7	2	4	7	6	7	13	5	6	6	6	12	1	1	7	6	5	13	X

Absence & Time

Time and attendance places absences captured in absence management alongside time worked in the time and attendance system and helps school districts manage staff and ensure accurate pay for hours worked.

LOGGING IN ON THE WEB

To log in to time and attendance, type signin.frontlineeducation.com in your web browser's address bar and select **Sign In** for the "Time & Attendance" feature.

The Sign In page will appear. Enter your ID and PIN and click **Login**.

If you experience trouble while logging in, click "**Forgot ID or PIN?**" for further assistance.

CONNECTING TO ABSENCE MANAGEMENT

Time and attendance allows you to access the absence management system directly from the homepage. Select the **Menu Grid** in the top left corner and select **Absence Management**.
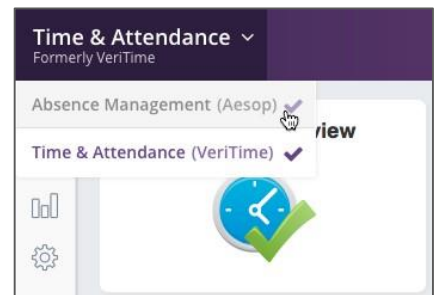
THE PEOPLE LOCATOR

The People Locator is intended for kiosk users only and provides real time insight into users currently signed in and "on the clock." Reference "Using the People Locator" article and video in the Learning Center to learn more about this helpful resource.

FINDING A USER
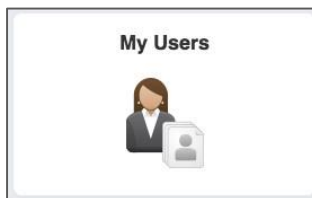
Click **My Users** on the homepage to view a list of all time and attendance users within your visibility or use the search bar at the top of the page to locate a particular user. You can then select a user to view their work schedule, applicable payroll reports, and timesheet

REVIEWING TIMESHEETS

Once a user submits a timesheet, Admins with the proper permissions must review the timesheet for accuracy. Time and attendance hosts the Work Summary, Work Detail, and Payroll Review report to assist with this need. Consider referencing the Reviewing and Approving Timesheets article to learn more about
the time review process.

FINDING MISSED PUNCHES

The Clock Exceptions report proves vital to ensuring your user's times are properly reflected prior to approval. It allows you to see potential missed punches on a timesheet, identifies whether staff members consistently clock in on time, etc. Reference Using the Clock Exceptions Report for additional details

EDITING TIMESHEETS

Time and attendance records a person's work time, absence time, and leave time within the timesheet. Reference Getting to Know the Timesheet to become familiar with the timesheet's look and functionality. The date range tool at the top of the timesheet allows you to select the range of time you wish to edit and the Actions button beside it gives you options to add timesheets or move time events. You can then simply click within the IN or OUT box each day to edit the timesheet.
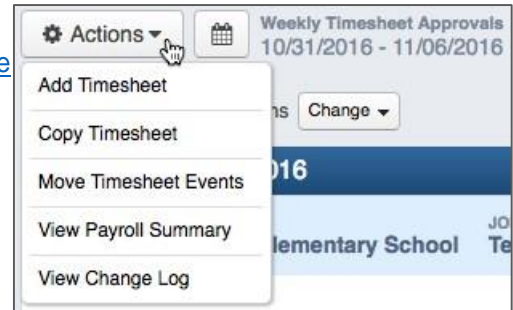
APPROVING TIMESHEETS

You can approve time once you review and edit your users' timesheets. Simply select the checkbox beside the users you wish to approve from the Timesheet Review report and click **Approve, Reject, or Reset Timesheets**. Then, choose **Approve Selected** from the Actions dropdown and click **Submit**. You can reference the Reviewing and Approving Timesheets article to learn more about this process.

MAKING CHANGES AFTER APPROVAL
Some timesheets may occasionally require changes following an approval. You must reset the timesheet to "Pending" because you cannot modify a timesheet with an approved status. In Timesheet Review, select the users which require changes and click **Approve, Reject, or Reset Timesheets**. Then, choose **Reset Selected to Pending** from the Actions dropdown and click **Submit**.

CHANGING YOUR PIN

Click on your name at the top of the page and select **Change PIN** from the dropdown menu. A new page appears where you can enter the new PIN.

Getting Help and Training

Select the "?" in the top bar and click **Learning Center** to access additional help-related materials.

District Activity Funds

The July 1, 2013 Redbook requires all expenditures at the school activity fund level must be spent on student activity, not operating expenses or anything that does not directly benefit the student or student group.
  The Staff Vending/Flower Fund account can stay in the activity fund checking account for staff activities.

What is considered an operating expense?

Operating costs are the expenses which are related to the operation of a business, or to the operation of a device, component, or a piece of equipment or facility. They are the cost or resources used by an organization just to maintain its existence. (FAQ Dated: 8/1/2015)

- Textbooks, library books, technology, instructional supplies, classroom supplies, office supplies, school forms, postage, copy paper, copiers (lease or purchase), furniture, cell phones, playground equipment, software, software agreements, hand held radios, etc *(there are exceptions)
- Safety related equipment and supplies *(there are exceptions)
- Repairs and maintenance to the building and grounds, or gym floor, and fields
- Structural additions or improvements to the building and grounds
- Professional development and staff development expenses

Funds that **are not raised by students** can be sent (swept) to the district finance department and recorded as District Activity Funds. This money can be spent on the items listed above.

What funds must be sent to the district as District Activity Funds?

- Locker/parking fees, class fees, textbook rental fee, lab fee, technology fee, or any other fee that is collected for general instruction
- Lost textbook and lost library book fees
- Book fair profits, if the librarian is going to use the profits to pay for library books, technology, or supplies for the library
- Donations, if donated specifically for instructional supplies or an operating expense
- Profits from a fundraiser for operating expenses (this has to be an approved fundraiser that <u>does not</u> involve students selling or soliciting)

*What funds **must** be sent to the district as District Activity Funds?*

- School store or concession profits
- Gate receipts
- Picture profits
- Disability determination checks
- Advertising revenue in the gym or on fields (if not solicited by students)
- Any other funds that <u>are not generated by students</u> selling or soliciting

Any funds that are generated by students that are for student/group/club/team activity must stay in the school activity fund account and spent for the purpose it was raised for and benefit the group that raised the funds.

*What funds **must stay** in the School Activity Fund?*

- All student fundraisers, if the students are involved by selling or soliciting
- Field trip, class trip, athletic trip money
- Club dues or money designated for a student group/team/class or club to support their activity
- Hospitality funds –these funds may be raised by staff contributions, staff lounge vending, or donations received specifically for the staff

SCHOOL/DISTRICT ACTIVITY FUNDS (REDBOOK):

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Redbook applies to the funds at the school:

- Operational/Instructional expenditures must be paid through the district process

- Purchases for athletics and clubs/student activities are paid at the school level

- Purchase Orders should be approved prior to any purchases being made

- Principals should open, review, and sign off on the bank statements then give it to the financial secretary to reconcile the account

- Redbook requires a ticket taker and a ticket seller-two separate people- at events requiring tickets. The principal or school treasurer shall not sell tickets.

- Purchases for staff can only come from a designated staff account (staff vending, etc.) Student Fees-Grid

   of allowable expenditures attached-Anything needed in the classroom to teach Professional

   Development cannot be paid at the school level, and it cannot be paid with school fees

Funds for operational/instructional expenditures are swept to the district- i.e. school fees, donations, fundraisers such as for technology

General Ledger Code Example: XXX2826-0610-740B where XXX is your school code, and the letter (B) changes with each school year (2017/2018 school year will be letter D)

Munis Project codes designate the funds that are swept as to how they will be spent: Project

Examples:
 740D School Fees
 715D Parking Fees
 750D Technology
 759D Library Funds

There are no budgets in Munis for the district activity funds, only a roll forward balance of what is left to spend from the prior year.

An Online Payment Process is available via the Parent Portal in Infinite Campus for student fees, and My School Bucks for lunch accounts, intramurals, camp registrations, and test registrations.

District Activity Accounts: Funds originate from student fees approved by the board and other funds *not raised by students.* Munis purchase orders are used to spend these funds as needed for appropriate classroom expenses and operating costs. Operating costs include anything that is required for the basic instruction of educating the students or part of the curriculum, repairs and maintenance to the building and grounds, and professional development.

School Activity Accounts: Funds originate from various student activities controlled by the school administration such as field trips, athletics, and clubs. Some examples are proceeds from activity participation fees, fundraisers, vending revenues, and interest on the school bank account. The recordkeeping is maintained at the school level using the EPES bookkeeping system. School purchase orders are used to spend these funds for the purpose in which they were collected. School purchase orders *should not* be used for *operational costs* of the school.

Redbook, the Accounting Procedures for School Activity Funds, can be found on the KDE website at (education.ky.gov).