

***LaRue County  
Public Schools  
Grant  
Accounting Handbook***



**INSPIRE. EMPOWER. ACHIEVE.**

**LaRue County Schools**  
208 College St  
Hodgenville, KY 42748  
Phone (270) 358-4111 • Fax (270) 358-3053  
[www.larue.kyschools.us](http://www.larue.kyschools.us)

Equal Educational and Employment Institution

Revised \_\_\_\_

**GRANT GUIDELINES**

## **Objective**

LaRue County Public Schools utilizes grants to strengthen its mission. The mission, in partnership with the entire community, is to provide all students, through individualized learning experiences, the knowledge and critical thinking and life skills to succeed in a diverse society. Grants are an important part of the education profession, and your leadership in this area is very important to our students and our schools.

This section of the manual is a source of applicable grant administration requirements to help all stakeholders manage their grants in conjunction with the provisions of the Office of Management and Budget (OMB) Uniform Guidance. Our intent is for the manual to serve as a reference for financial management and grant administration to enhance your understanding of the policies and requirements governing Federal financial assistance.

It is our desire to help increase your success and to minimize problems that may occur in management of the grant contract. This manual provides an overview of the life cycle of a grant, and an analysis of the processes related to financial management and grant administration. Additionally, this manual focuses on ensuring compliance with the Federal Audit Requirements.

## **Introduction**

Grants are an award of financial assistance intended to stimulate or support a public purpose. There are three phases of a grant: pre-award, post-award, and end of the grant. Each phase will be discussed based upon LaRue County Public Schools' policies and procedures.

### **Initiation (Pre-Award) Phase**

To initiate a Grant/Award Program in the LaRue County Public Schools, certain policies & procedures must be followed. The first area of this manual will detail the information necessary to be in compliance with the LaRue County Board of Education on receiving external funding, requirements of District budget coding, and procedures to assist in establishing the number of positions paid, as approved in the grant application. The Grant Coordinator may be requested to provide input on creating the master time calendar of fiscal tasks to be completed as stated in the grant/award document as it applies to the Consolidated Plan of the district.

### **Implementation (Post-Award) Phase**

It is during the Implementation (Post-award) Phase of a program that a unique project number is assigned to the project by the finance office. This number is used to identify a program in MUNIS. The financial management requirements that LaRue County Public Schools must comply with when receiving grant funds come from a variety of sources including: federal law, regulations, uniform guidance, and administrative manuals, which all prescribe financial and general business management practices for various grant programs. Agencies, such as the General Accounting Office (GAO) and the Office of Management and Budget (OMB) issue guidance that is binding on all grantor agencies in their supervision of grantee financial management.

The Implementation (Post-award) Phase of most grants/awards is compacted into a 12- month period, with the actual dates depending upon the funding agency. This makes it very important to implement the fiscal plan of spending as expeditiously as possible.

This manual provides instructions on all areas of the fiscal operation to assist in expending the total funding within the designated time frame. Emphasis should be placed on the financial management requirements of both the District and the Funding agency.

### **End of the Grant Phase**

Many grants/awards have very specific financial reporting requirements that must be followed at the end of the grant. These requirements vary from submission of early financial reports to 90-day closeout procedures and administrative programmatic reports. Each Grant Coordinator's office will strictly adhere to the agency's reporting requirements. Grant Coordinator's office will work in collaboration with the finance office to fulfill all fiscal reporting requirements of the funding agency, as well as, to supply any additional program information required for the completion of the grant closeout phase.

### **GRANT APPLICATION**

Central Office staff is prepared to facilitate the writing of grant proposals and the identification of funding sources. The staff can also help with the technical questions related to budget, personnel, and District policies and procedures. You should contact the Finance Officer before you begin the process of developing a grant proposal.

### **Process for Grants Development & Submission**

All grants, regardless of funding amount must be approved by the Board prior to submission. There are numerous funding opportunities. However, the key is finding an opportunity that 1) is a good fit for your idea, and 2) for which the school/district is eligible to apply. Once you find a possible funding source, get the ok from the principal or supervisor to proceed with the intent to apply process.

### **District Grant Submission**

Schools, employees, and school-related groups who are applying for grants on behalf of the District shall send a copy of the completed application to the Superintendent/designee, who shall present the application to the Board with a recommendation for approval or disapproval. That approval process begins with the grant writer. This is a five part process: 1) Finding a funding opportunity/grant; 2) Intent to apply process; 3) Proposal development; 4) Proposal approval; and 5) Proposal submission.

### **District School Grant Submission (ex. Dow Corning/DART/MAC Grants)**

Schools, employees, and school-related groups who are applying for grants on behalf of District Schools shall fill out the application along with a complete budget narrative, including line items with approximate cost (ex. 20 microscopes at \$105/piece). Please make note on grant application that, if awarded, check should be made payable to the LaRue County Board of Education. Once completed, send a copy of the completed application (with Budget) to the Principal, who shall present the application to the Superintendent. The Superintendent will then send completed application with a recommendation for approval or disapproval to the Board.

## Original Contract

Before a grant-funded program can begin implementation--or before any grant funds can be spent--all of the legal documents (contracts and award letters) must be **completely** processed. The original signed contract from the funding agency is needed to initiate the grant program through the finance office. ***Included with the contract should be an Award Letter specifying financial-report form(s) required by the funding agency and a time schedule for submission of such reports.*** Any additional information required by the funding agency, other than direct expenses from the coded budget, must be well-defined and must be submitted to the finance office as part of the total fiscal responsibilities.

The award letter should also provide the reimbursement guidelines and the budget period to continue the grant setup and operation. Most agencies will either reimburse after expenses have been incurred on a monthly/quarterly basis or will send money on an advance-request basis. The budget period identifies the beginning and end dates of the grant. The award letter must be documented by the funding agency.

In addition, if the funding of the grant/award is from the federal government, it will be identified by a **Catalog of Federal Domestic Assistance (CFDA) number**. The CFDA number is a unique number created in the Catalog of Federal Domestic Assistance (CFDA) database. It tracks all domestically-funded Federal programs available to state and local governments (including the District of Columbia); federally-recognized Indian tribal governments; territories (and possessions) of the United States; domestic public, quasi-public, and private profit and nonprofit organizations and institutions; specialized groups; and individuals. Please supply this number at the same time the contract is brought to the finance office.

\*See the Original Contract Checklist on the following page to verify that you have the required documents for the grant.

**\*\*IMPORTANT NOTE:** The Superintendent is the **ONLY** person authorized to sign the Grant Agreements for L C P S . Grants cannot be implemented until both the Superintendent and the funding agency's signatures are obtained

### AWARDED GRANT CONTRACT CHECKLIST

- GRANT AWARD LETTER   
-Grant Coordinator \_\_\_\_\_
  
- BUDGET FORM WITH START/END DATE
  
- CFDA # (if applicable)
  
- LIST OF EMPLOYEES (associated with this Grant)

- REIMBURSEMENT GUIDELINES □
  
- FUNDING SOURCE □
  
- REPORTING REQUIREMENTS □
  
- ALL DOCUMENTS SUBMITTED TO FINANCE OFFICE □

**ESTABLISHING POSITIONS AND HIRING PERSONNEL**

**Establishing a New Position on a Grant**

Establishing a new position with the District requires the following steps:

1. Based on federal grant requirements, each Grant Coordinator will send each location their allocation for the upcoming school year.
2. Each site determines staffing, based on allocations, and contacts the respective Grant Coordinator.
3. If position exists under staffing polices, no board action required.
4. For new positions an IBR (Issue/Background/Recommendation) must be completed by Grant Coordinator and submitted to the Superintendent’s office for board approval.

Once Board approval is obtained and the budget is set up in MUNIS, a Job Vacancy Notice should be requested from the location. The Superintendent’s Secretary will need the following information before issuing a Job Vacancy Notice (form 03.11 AP.21 (Certified) and form 03.21 AP.21 (Classified) attached at Appendix A):

1. Position Title (must match title on job description)

2. Work location
3. Effective date the position should be charged to the program/grant
4. Account codes (org, object and project) for the salary
5. Time to be charged to the program/grant (FTE status)
6. Board approval date

Once the Job Vacancy Notice is approved, the Superintendent's Secretary will create the position, post the position and forward the information to the hiring authority.

### **The Hiring Process**

1. Grant Coordinator's ensure the availability of funds and communicate with Finance Officer to establish positions or fill existing vacancies.
2. All sites use Talent Ed to obtain appropriate candidates for interviewing.
3. The hiring authority interviews candidates and provides the name of the recommended candidate to hire to the Superintendent's Office using the Recommendation for Employment Form. (attached Appendix B)
4. Once approved, the hiring authority contacts the candidate they recommend for the position.
5. The approved Recommendation for Employment Form goes to the Finance Officer who distributes copies to Payroll and Personnel Clerk

## Filling Existing Vacant Positions

1. When a position is vacated, the employee will complete a resignation notice. The original will be sent to the Superintendent's Office and they will notify the Grant Coordinator.
2. If an employee resigns at your location, send Superintendent's Office copy of the resignation letter so that the resignation can be processed in MUNIS and an end date given on the pay screens.
3. Submit a Job Vacancy Notice and the Superintendent's Secretary will post the position on the LCPS website and the KDE Website if certified.

## PAYROLL

The records that are to be submitted to the Payroll office to have employees of the District paid for time worked can be categorized four ways: regular payroll, substitutes, extra service, and extended employment. **ALL PAYROLL IS PAID ACCORDING TO THE BOARD APPROVED SALARY SCHEDULES FOR THE CURRENT YEAR.**

<http://www.larue.kyschools.us/Content2/salary-schedules>

### Regular Payroll

The regular payroll is used for reporting time worked for LCPS employees for their regular job and appropriate work year.

For **regular payroll**, all employees whose regular salaries are to be paid from the grant/awards monies should have been set up with the proper accounting codes and school assignments through the Finance Officer/Payroll Clerk. Once this process has taken place, the employee automatically comes into the payroll as it is generated each pay period.

If the employee is from a Federal Grant **paid on an annualized salary**, the employee must complete a monthly time sheet. The time sheet must be approved by the site supervisor and forwarded to the Grant Coordinator for coding, review, and approval. The time sheet is then sent to the Payroll Clerk with the appropriate leave affidavit if any time off was taken.

If the employee is **hourly**, the employee time sheet must be approved by the site supervisor and forwarded to the Grant Coordinator for coding, review, and approval. The time sheet (attached at Appendix C) is then sent to the Finance Dept. with the appropriate leave cards if any time off was taken.

### Substitutes

If pay for substitute employees has been approved in a grant/awards budget, the substitute codes for that position should be on the Sub Pay Sheet (attached at Appendix D) for review and approval by Grant Coordinator in order for subs to be paid from the grant.

## Payroll Changes

Each pay period the Grant Coordinator should access their MUNIS payroll report(s) listing the names of employees being charged to the program/grant. The Grant Coordinator must notify the Payroll Office of any employee changes or corrections that will affect salary charges to the program/grant. The Finance Dept. will verify the need for the changes or corrections and, if approved, will send the coding change/correction in MUNIS.

## Extra Duty

Extra Duty is work done in addition to the employee's regular job or work year. Some examples of extra duties are:

- Professional Development - Payments to employees for workshop attendance or presentation.
- After school work - payments to employees for work after their regular workday during their regular work year. This is work performed other than their regular position. For example, paying Kindergarten Assistants to work Kindergarten Launch.

## General Information

1. Only district employees may be compensated through the payroll system. Employees may only be compensated at Board approved rates for Extra Duty duties. The rates should be obtained from the Finance Department/Finance Website.
2. Holidays, leave time, etc. are not paid on Extra Duty.
3. Forms for Extra Duty submitted to payroll **must** be originals signed by the supervisor. They **must** contain all accounting codes, the employee's name, employee number, MUNIS number, date of service, rate of pay found in district salary schedule), and total amount due. Payment could be delayed if any of the previous information is missing.
4. To be paid in a timely manner, requests for payment should follow the normal payroll cut off dates.
5. Extra Duty forms (Standard Invoice/ P.T. Hourly Timesheet) may be downloaded from the web page.  
<http://www.larue.kyschools.us/>
6. Hourly employees will be compensated at an overtime rate for work over 40 hours per week, as outlined in Board Policy.

## Extended Employment

Extended Employment is time worked in a regular certified position and paid at a regular



daily rate, but for days beyond the normal school calendar year of 187. Once this determination is made, Finance Officer will be notified of the number of days required for the position and the employee will be entered into the system with the appropriate accounting codes and number of days. All extended days must be board approved and on the extended employment and extra service schedule.

## **PROCUREMENT**

Oftentimes, it is necessary and required to procure goods and/or services in order to accomplish the goals of a grant program. Therefore, standards have been established to ensure that the goods and/or services are obtained in a prudent manner and in compliance with the Federal regulations.

### **Non-Personnel Expenditures- Purchase Orders**

Non-personnel expenditures are made following the principles outlined in the LCPS Purchasing Manual. A purchase order must be generated *PRIOR* to obtaining goods or services.

### **Purchasing Procedures for Grant Coordinators:**

1. Determine need based on grant criteria/funding matrix check
2. Determine an adequate funding source- Ensure funding is located in the proper object code and initiate a Budget Transfer if necessary
3. Research LCPS Bids, State price contracts, KETS, KEDC, CKEC, HPS, AEPA and GSA contracts to determine if required item(s) is under contract. If contract vendor will abide by the prices and conditions offered the initiating contracting agency, the item(s) may be purchased utilizing the contract. You must include a vendor comparison (3 price quotes) worksheet with each PO. Complete the Purchase Order (PO) referencing the appropriate agency and contract number.
4. Item(s) may be purchased outside of the price contracts if:
  - A. The item(s) meet the specification of contracts awarded by the agencies listed in #3
  - B. The items are available at a lower price
  - C. The purchase does not exceed \$2,500.00
  - D. The District's Finance Officer has certified compliance with (A) and (B) (Board Policy 04.32)
5. If the aggregate amount to be purchased is less than \$20,000.00 (small purchase procedures) the following should be followed:
  - a. A minimum of three (3) potential suppliers shall be solicited for quotes (see Non-Competitive Purchases if quotes cannot be obtained)
6. **Over \$20,000 Procedures** If the aggregate total of the item(s) to be purchased exceeds \$20,000. (Aggregate is defined as *total dollar amount purchased*)

*throughout the District during a fiscal year of items of a like nature, function and use, the need for which can reasonably be determined at the beginning of the fiscal year.)*

- A. Send a request for Bid initiation to Finance Officer.
- B. Include the following: Item(s) to be purchased, complete and detailed specifications, quantities to be purchased, and the source of funds that will be used to pay for the item(s) acquired by the Bid.

### **Non-Competitive Negotiations**

A local public agency may purchase through noncompetitive negotiation only when a written determination is made that competition is not feasible and it is further determined in writing that:

1. An emergency\* exists which will cause public harm as a result of the delay in competitive procedures; or
2. The item is from a sole manufacturer (not available from any other source) (not by brand, but by salient features); copyright materials (source must be the holder or owner of the copyright);
3. The purchase is for the services of a licensed professional, such as an attorney, physician, psychiatrist, CPA, RN, an educational specialist or an artist such as a sculptor, aesthetic painter or musician; or
4. The purchase is for perishable items purchased on a weekly or more frequent basis, such as fresh fruits or vegetables (not canned items);
5. The purchase is for replacement parts where the manufacturer or franchise is the only source available to supply parts for manufacturer's equipment and where the need cannot be reasonably anticipated and stockpiling is not feasible;
6. The purchase is for proprietary items for resale;
7. The purchase is for reasonable expenditures made on authorized trips outside of the boundaries of the local public agency;
8. The purchase is for supplies which are sold at public auction; or receiving sealed bids
9. The contract is for life, health, accident, liability, workers compensation and unemployment insurance;
10. The purchase is for supplies at reduced prices that will afford a purchase savings\*\* to the local public agency;
11. In school districts the contract relates to an enterprise in which the buying or selling by students is a part of the educational experience.
12. When no bids have been received from responsive and responsible bidders following an Invitation for Bids distributed in accordance with KRS 45A.365, LCPS may proceed to acquire supplies, services or construction by non-- competitive negotiations in accordance with KRS 45A.380.

*\*An emergency must be documented in writing and documentation attached to the invoice and purchase order and retained in the paid invoice file. Emergency procedures may be used for things like a boiler explosion or waterline break. The Superintendent would use emergency procedures when the delay caused by competitive procedures might result in harm to students, staff or the general public. Only the Superintendent has the authority to declare something an emergency. 45A.380*

*\*\*Both the Model Procurement Law and the Board's Model Procurement Policy allow for the purchase of supplies at reduced prices that will afford a purchase at a significant savings to the*

*district. A purchase of items at reduced costs will be treated in the same manner as small purchase items, and written justification and documentation will be with the paid invoice file.*

*The determination as to the level of savings which allows a staff member to purchase outside bid prices contract, etc., is subjective. It is difficult to determine to what extent 45A.380, which authorizes purchases at reduced prices/savings, supersedes 45A.345 aggregate amount, which refers to like items with a cost of \$20,000 or more. Attorney General Opinion states that “a local public agency may enter into contracts by noncompetitive negotiations and without bidding, if it simply makes a written determination that competitive negotiations are not feasible and the contract is for a sale of supplies at reduced prices that will afford a purchase at savings to the local public agency.”*

**Expense Reimbursement for Travel** 03.125/03.225

\*Travel expense log attached in Appendix E

Provided the Superintendent/designee has given prior approval to incur necessary and appropriate expense, the Board shall reimburse school personnel for school-related travel when such travel is a required part of the duties of the employee or for school-related activities approved by the Superintendent and, when appropriate, the School Council. Travel expenses of school-based personnel in SBDM schools shall be paid from Council funds. In the case of expenses reimbursed from internal accounts, the Principal shall be the authority for approving reimbursement. Travel expenses for guests of employees shall not be reimbursed.

The expense reimbursement process shall require documentation of the funding source/category used to pay expenses for all approved trips.

The Board will be responsible only for actual expenses.

Allowable expenses are:

**Mileage**

Actual mileage for home visits, home schooling, Life Connection visits, and for trips outside the school system which have been approved by the Superintendent and the Council in SBDM schools will be reimbursed at the current state rate when the employee uses his/her own vehicle.

**Gasoline**

Actual cost of gasoline and oil purchased and placed in a Board-owned vehicle by an employee while engaged in school-related travel. Purchase must be substantiated by a receipt showing total gallons and total charges.

**Tolls and Fees**

All tolls and parking fees incurred in school-related travel. Parking fees must be substantiated by a ticket or receipt. (Tolls are not to be charged for District vehicles being operated in state in an official capacity.)

**Car Rental**

Car rental charges when approved by the Superintendent and the Council in SBDM schools. Charges must be substantiated by a receipt.

**Common Carriers**

All charges or fares for necessary travel on common carriers (plane, bus, train, subway, taxi, ferry, etc.). Sightseeing and pleasure tours are not reimbursable.

### **Out-of-State Travel**

Travel Reimbursement for outofstate travel by privately owned vehicles shall be made on the basis of airplane coach fare or mileage rate, whichever is the lesser amount.

### **Food**

Actual monies spent for food while on outofDistrict trips, when an overnight stay is required. Any meal exceeding \$5.00 must be substantiated by a detailed receipt listing all items. Maximum allowable food expenditure per day shall be \$30.00 unless an exception is approved by the Superintendent or the Board.

Dinner only is covered on first night of stay. Breakfast only is covered on returning day.

### **Lodging**

Hotel or motel charges (not including food or other charges) incurred in schoolrelated travel. Charges must be substantiated by a detailed receipt.

### **Emergency Repairs to Vehicles**

Reimbursement will be made for emergency repairs or road service to Boardowned vehicles if incapacitated while out of District. Drivers may not obligate the Board for major repairs without the permission of the Director of Transportation or Superintendent.

### **Reimbursement Form**

Travel vouchers shall be submitted within one (1) week of the travel with the exception of vouchers for homebound instructional and agriculture related travel which are to be submitted at the end of each month. No requests for travel reimbursement will be considered unless filed on the proper form and accompanied by itemized receipts.

Without proper documentation, individuals shall not receive reimbursement, and, if it is determined that reimbursement was made based on incomplete or improper documentation, the individual may be required to reimburse the District.

### **Expenditure Approval (Accounts Payable)**

The Grant Coordinator is responsible for approving all expenditure vouchers charged to the grant. These include all travel expenses, extra-services payroll expenses, materials, food, or any other miscellaneous expense items. The Grant Coordinator is also responsible for the approval of authorization Purchase Orders. All expenses submitted for Travel and Professional Leave must be sent to the Grant Coordinator with proper documentation. They will be sent to the Accounts Payable Dept., along with original support documentation, for payment approval.

**IMPORTANT NOTE: PURCHASE ORDERS MUST BE CREATED PRIOR TO THE INVOICE DATE. FAILURE TO COMPLY COULD RESULT IN AN AUDIT VIOLATION.**

### **Processing for Payment**

To process an invoice for payment, the Accounts Payable Dept. needs the following:

1. The "PAYMENT" copy of the purchase order.

2. Proof of receipt signed and dated by the receiver.
3. The original invoice(s).

### **Use of Consultants**

Consultants are those individuals retained by the District via contract to provide services to the district or an individual school that current District staff is unable to provide. The kinds of assistance sought from consultants may include, but are not necessarily limited to, services such as: conducting fact-finding studies, surveys, and research; providing counsel and/or training in areas requiring special expertise; and, assisting the District with policy development and/or program recommendations.

### **Written Proposals**

Before entering into any agreement with a consultant, the District shall obtain from the consultant a written proposal that details, at a minimum, the following information regarding the consultant and services to be provided:

1. The qualifications held by the consultant, which offer proof of the individual's experience and expertise in the appropriate service area;
2. The specific tasks to be performed;
3. The target dates for completion of tasks;
4. The method to be used to report results to the District and/or to deliver any "product," e.g., plans, recommendations, training, etc. and;
5. Total costs.

### **Use of Contracts**

Written contracts, based on the above proposal, shall be required in all cases where a consultant is employed by the District. Such contracts shall be approved in advance by the Board. Such contracts shall specify the full amount to be expended for the contracted services, including amounts for travel and related expenses.

Consultant contracts must be approved in accordance with Board Policy 01.11

### **Contract Guidelines**

These guidelines apply to all contracts pertaining to LaRue County Public School (LCPS), regardless of the source of funds to be expended.

1. No person shall make an oral contract obligating LCPS.
2. The Board shall enter into the following types of contracts:
  - ✓ Memorandum of Understanding and Agreements
  - ✓ State mandated programs that require a contract
  - ✓ The Superintendent or designee is authorized to approve new contracts not exceeding \$20,000, provided there is an appropriate allocation in the Board-adopted budget.
3. Any proposed new contracts costing \$20,000 or more, shall be submitted to the Board for approval and shall be accompanied by figures showing the estimated cost of the

project to the District. Subject to the Model Procurement Code (KRS Chapter 45), the Board may require bids for consulting services to be sought.

4. No work can be initiated prior to the contract being signed by all parties.
5. Contracts check list must be completed prior to approval by the Finance Officer. (See page 17).
6. Once contract is signed, the person initiating the contract will verify a completed background check is attached to the contract, if a contracting individual is working with students.
7. The person initiating a contract with an outside party must have the outside party complete a Form W-9 (obtain from School Bookkeeper or from the Central Office) prior to being paid.
8. Upon execution by the outside party, all proposed contracts must be attached to a Contract Checklist, signed by the Principal/Administrator, if applicable, and sent to the supervising administrator to be forwarded to the finance department.
9. Upon approval and execution, the Finance Officer will forward the proposed contract and all other information to the Superintendent.
10. Upon approval and execution, the Superintendent will forward the contract and other information to the Finance Officer.
11. The person initiating the contract shall prepare a standard invoice to obtain payment pursuant to the terms of the contract. Refer to Step #7 regarding Form W-9.
12. The form of a contract proposed by outside parties is acceptable if it complies with the provisions of these guidelines and does not include other unacceptable provisions.
13. If the outside party does not have an existing contract drawn up, the initiating person will either provide an appropriate form or assist in drafting an appropriate document.
14. No person is allowed to enter into a contract for the sale or disposition of school-owned property.

The following clauses (where applicable) must be included in any bid sent out where Federal Money will be used to pay for it:

**Termination:**

If the contract is in excess of \$10,000, the contract must contain a clause that addresses termination for cause and for convenience by the school district including the manner by which it will be effected and the basis for settlement. Check with an attorney to determine if state or local law prescribes the use of specific language.

**Clean Air/ Clean Water:**

For contracts and sub grants of amounts in excess of \$150,000, the contract must include a clause requiring the contractor to comply with all applicable standards, order or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387) and the contractor must agree to report all violations to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

**Suspension and Debarment:**

Grantees, contractors, and subcontractors (at any level) that enter into covered transactions are required to verify that the entity (as well as its principals and affiliates) they propose to contract or subcontract with is not excluded or disqualified. They do this by (a) Checking the Excluded Parties List System, (b) Collecting a certification from that person, or (c) Adding a clause or condition to the contract or subcontract.

**Lobbying:**

Contractors that apply or bid for an award exceeding \$100,000 must file the required certification pursuant to Byrd Anti-Lobbying Amendment (31 U.S.C. 1352).

**Conflict of Interest:**

A conflict of interest policy must be maintained in writing that covers organizational conflicts of interest.

**Equal Employment Opportunity:**

This clause would be required only for contracts that meet the definition of “federally assisted construction contract.”

**Davis-Bacon Act Clause:**

This clause would be required only for prime construction contracts in excess of \$2,000 awarded by non-Federal entities.

**Contract Work Hours and Safety Standards Act Clause:**

This clause would be required only for contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers.

**Energy Efficiency**

Mandatory standards and policies relating to Energy Efficiency which are in compliance with the Energy Policy and Conservation Act.

**Rights to Inventions Made Under a Contract or Agreement:**

This clause is only necessary when the award meets the definition of “funding agreement” under 37 CFR § 401.2 (a) and the school food authority wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government, Grants, Contracts, and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

**Procurement of Recovered Materials Pursuant to 2 C.F.R. § 200.322.**

This provision only applies to a non-Federal entity that is a state agency or agency of political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act.



## Checklist for Contracts

1. **Contract has been reviewed for the following (✓ if applicable, NA if not applicable):**
2. LCPS contact person for Contract \_\_\_\_\_  
\_\_\_\_ Names and addresses of all parties to the contract  
\_\_\_\_ A detailed description of the goods or services to be provided  
\_\_\_\_ Location the contract will be performed  
\_\_\_\_ Beginning and ending dates of the contract  
\_\_\_\_ Grounds for termination of the contract are included for both parties  
\_\_\_\_ Amount of payment, when payment is due, and any conditions governing payment  
\_\_\_\_ Payment source (who will pay the outside party)  
\_\_\_\_ Specific designation of the person(s) responsible for administering the contract, approving any goods or services provided, and supervising any persons providing services directly to students  
\_\_\_\_ Any provisions, such as who will provide supplies or equipment, necessary to clearly explain each party's obligations under the contract
3. \_\_\_\_ Contract amount is \_\_\_\_\_ (Bidding of service /material is not required)
4. \_\_\_\_ IBR is attached if contract requires Board Approval
5. \_\_\_\_ A certificate of general liability insurance must be attached to the contract if any party contracting with LCPS will work directly with students. (Policy will name LCPS as additionally insured and coverage will be \$1,000,000 minimum).
6. \_\_\_\_ If contract party with LCPS has an employee working in the district; they will need to provide proof of workers compensation insurance. (Attach to contract)
7. \_\_\_\_ Indemnify clause is included in the contract such as "To the fullest extent permitted by law, the (contractor/vendor) agrees to defend (including attorney's fees), pay on behalf of, indemnify, and hold harmless the (entity), its elected and appointed officials, employees and volunteers and others working on behalf of the (entity) against any and all claims, demands, suits or loss, including all costs connected therewith, and for any damages which may be asserted, claimed or recovered against or from the (entity), its elected and appointed officials, employees, volunteers or others working on behalf of the (entity), by reason of personal injury, including bodily injury or death and/or property damage, including loss of use thereof, which arises out of or is in any way connected or associated with this contract."
8. \_\_\_\_\_ (Administrator) has reviewed attached contract and supporting new documents and will send to Director of Finance.
9. \_\_\_\_ Contract and supporting documents have been reviewed by Director of Finance and is approved (date \_\_\_\_\_).

10. \_\_\_\_ The attached contract is ready for Board Approval or Superintendent/Designee approval.

**SAMPLE CONTRACT**

**THIS CONTRACT** is entered into this \_\_\_\_ day of \_\_\_\_, 20\_\_, by and between the **BOARD OF EDUCATION OF LARUE COUNTY, KENTUCKY**, 208 College St., Hodgenville, Ky 42748, hereinafter referred to as the Board, and **Enter the Second Party name, street address, City, State and ZIP code** hereinafter referred to as Second Party.

**PARTIES:** The Board of Education of LaRue County, Kentucky, **Enter School or**

**Department Name** has established the need to **[Describe the need for the contract]** and has determined that this need cannot be met by existing district staff.

**Name of Second Party** provides **Describe Services provided by the Second Party** and has expertise or needed products as described herein.

**PURPOSE:** The purpose of this contract is to improve the availability of **Describe services provided by the Second Party**.

**NOW, THEREFORE**, for and in consideration of the mutual promises set out herein, it is hereby agreed by and between the parties hereto as follows:

1. The Second Party shall provide to the **Enter School Name or Department**, as an independent contractor, services under the direction of **Name of responsible LCPS employee**.
2. The second party shall provide **Provide Detail as to When Services/Products are Provided (i.e. Specific Locations, Dates & Times)**.
3. The Board agrees to pay the Second Party for the services/products provided in this contract the amount of \$ **\_\_\_\_\_**. Additional expenses to be reimbursed are **[list any expense items to be included]**, with a total amount of this contract not exceeding \$ **\_\_\_\_\_ [Total Amount of Contract]**
4. The Second Party shall provide to the LaRue County Board of Education an invoice for services rendered under this contract and any agreed upon expenses to be reimbursed. Unless otherwise stated, travel and per diem shall be reimbursed based upon the district's current travel policies.
5. The Second Party is not debarred or suspended or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."
6. This contract may be re-negotiated based upon, but not limited to, increases in services to participants. Any modifications shall be agreed to in writing and signed by both parties.
7. The staff providing services to the Board herein are employees of the Second Party and shall not represent to anyone that they are employees or agents of the Board.
8. Either party shall have the right to terminate this agreement at any time upon a fourteen (14) day written notice, either personally delivered or served by some form of return receipt mail evidencing delivery, to the other party.
9. Each of the parties agrees to comply with all applicable law concerning the performance of the provisions of this contract.
10. The Second Party certifies that it shall not discriminate in any of the services performed in connection with this contract or in any program or activity it operates on the basis of race, color, national origin, religion, age, creed, political affiliation, marital status, sex, or disabling condition.
11. KRS 45A.455 PROHIBITS CONFLICTS OF INTEREST, GRATUITIES, AND KICKBACKS TO EMPLOYEES OF THE BOARD OF EDUCATION IN CONNECTION WITH CONTRACTS FOR SUPPLIES OR SERVICES WHETHER SUCH GRATUITIES OR KICKBACKS ARE DIRECT OR INDIRECT. KRS 45A.990 PROVIDES SEVERE PENALTIES FOR VIOLATIONS OF THE LAWS RELATING TO GRATUITIES OR KICKBACKS TO EMPLOYEES WHICH ARE DESIGNED TO SECURE A

PUBLIC CONTRACT FOR SUPPLIES OR SERVICES.

12. If any section, paragraph, or clause of this contract shall be held invalid by any court of competent jurisdiction, the invalidity of said section, paragraph, or clause shall not affect any remaining provisions herein.

13. This contract is deemed to be made under and shall be governed by and construed in accordance with the laws of the Commonwealth of Kentucky.

14. Venue for any legal action filed concerning this contract shall be LaRue County, Kentucky.

15. This writing reflects the entire agreement between the parties. No change or modification of this Agreement shall be valid or binding upon the parties hereto, nor shall any waiver of any terms or conditions hereof be deemed a waiver of such terms or conditions in the future, unless such change, modification or waiver shall be in writing and signed by the parties hereto.

16. This agreement will be in effect from [Date], 20 , through [Date] , 20 , unless terminated by either party as defined in Paragraph 8. The agreement may be renewed annually based upon evaluation of the effectiveness of the agreement in meeting the goals set forth herein and funding availability.

17. Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387), as amended—Contracts and sub grants of amounts in excess of \$150,000 must contain a provision that requires the non–Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

18. Byrd Anti–Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non–Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non–Federal award.

19. Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60–1.3 must include the equal opportunity clause provided under 41 CFR 60–1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964–1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

20. Davis–Bacon Act, as amended (40 U.S.C. 3141–3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non–Federal entities must include a provision for compliance with the Davis–Bacon Act (40 U.S.C. 3141–3144, and 3146–3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions

Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non–Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non–Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti–Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or sub recipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non–Federal entity must report all suspected or reported violations to the Federal awarding agency.

21. Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR § 401.2 (a) and the recipient or sub recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or sub recipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

IN WITNESS WHEREOF, the parties have executed this contract the day, month, and year above written.

**Principal/Director’s Approval**

**BOARD OF EDUCATION OF LARUE COUNTY KY**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent                      Date

\_\_\_\_\_  
**Name of Second Party**                      Date

## **REVENUE**

Each funding agency, whether local, state, or federal, has unique requirements for requesting the revenue to support a given grant. The Finance Dept. will follow the specific procedures established by the granting agency for securing these funds.

In many cases, the granting agencies have very strict regulations that have to be followed or the District could risk delaying or losing revenue. This is especially true when a program is establishing its final total expenses using the time frame the regulations require.

All requests for funds on any grants must be initiated by the Finance Dept. to ensure that accurate revenue records and financial reports are maintained to meet the requirements of the granting agency and to meet audit standards. In the case of federal funds, the annual audit of the District requires a separate schedule of each grant detailing revenue and expenses identified by a CFDA number (Catalog of Federal Domestic Assistance).

Beginning in 1996, the Kentucky Department of Education (KDE) established standards for requesting federal grant funds to ensure compliance regarding cash requests and excess funds sent to local school districts. The purpose is to provide greater efficiency, effectiveness and equity in the exchange of funds. Federal regulations prohibit the draw of excessive funds. No local educational agency (LEA) are to profit from long term cash advances as the federal government loses money on interest payments and borrowing costs. Please refrain from making any changes to the FCR workbook. Remember MOA requests are not submitted on an FCR. If there are any questions or concerns regarding grants that do not appear, contact your grants analyst. You may refer to the following link below in the section named Federal Allocations for the applicable contact:

<http://education.ky.gov/districts/fin/Pages/Federal-Grants.aspx>

### **Grants Management Application and Planning System (GMAP)**

The GMAP System is the web tool used to submit the District Funding Assurances, Federal Cash Statement of Assurance, and the Superintendent's District Funding Assurances Statement. Each district should have a least one employee that has access to this system. If a LEA doesn't have access please contact Thelma Hawkins at [kdegmap@education.ky.gov](mailto:kdegmap@education.ky.gov). Step by step video tutorials for using are located on the GMAP website at: [http://education.ky.gov/districts/fin/Pages/Grant-Management,-Application,-and-Planning-\(GMAP\).aspx](http://education.ky.gov/districts/fin/Pages/Grant-Management,-Application,-and-Planning-(GMAP).aspx)

### **District Funding Assurances**

The district's funding assurances statement must be received prior to requesting new year funds. No new year funds will be released until the assurances statement has been submitted to KDE. The district funding assurances must be completed in GMAP and the funding assurances statement must be uploaded in GMAP by the superintendent. The link to information about this assurance and email box is listed below. The district funding assurances statement needs to be uploaded in GMAP no later than posted deadline.

[http://education.ky.gov/districts/fin/Pages/Grant-Management,-Application,-and-Planning-\(GMAP\).aspx](http://education.ky.gov/districts/fin/Pages/Grant-Management,-Application,-and-Planning-(GMAP).aspx)

### **Federal Cash Request Statement of Assurances (FCR SOA)**

KDE requires an annual Federal Cash Request Statement of Assurance from the District Superintendent or director. The Statement of Assurance should identify who is allowed to send requests, their job titles, the name of the LEA, the signature of the superintendent or director, the date, and provide assurance that the

preparation of the forms have been properly reviewed and approved. The Federal Cash Statement of Assurance must be submitted in the GMAP system. If the SOA is missing any of these items it will be rejected and sent back to the LEA. A renewal of the Statement of Assurance will be required at the beginning of each fiscal year and throughout the year as applicable to provide for changes in authorized personnel within the LEA. Payments will not be issued until both a copy of the FCR SOA and the district funding assurance documents are on file at KDE. Historically, some districts have sent requests from multiple individuals during the same month which has led to overpayments. To address this issue KDE asks that one individual send the FCR. Designate the primary staff responsible for sending the FCR on the SOA. LaRue County Board of Education's designee is the Finance Officer. All backups should be listed in the event that the primary staff isn't available. KDE will reject FCR's that are sent from the same district from multiple staff for the same period. Any of the individuals listed on the SOA are allowed to do so as long as KDE only receives one request. The beginning of the new fiscal year is July 1st. LEA's should have the SOA's completed and sent no later than September 30th. No new year funding will be paid until the new year SOA is submitted. This will prevent any held payments that may occur due to KDE not having an up to date SOA on file. New year payments will be issued before the September 30<sup>th</sup> deadline as long as all required information has been submitted.

### **Perkins Plan**

All eligible LEA's are to submit their Perkins Plan in GMAP to the CTE coordinator. No Perkins funds will be released until a plan has been submitted. Please have these plans submitted by the posted deadline.

### **GUIDANCE FOR A FEDERAL CASH REQUEST**

The Federal Cash Request form in Excel spreadsheet format (not PDF) may be submitted at any time by local educational agencies (LEA's) in adherence to 34 CFR 74.22 for grants awarded prior to 12/26/14 and to 2 CFR 200 for grants awarded after 12/26/14 to receive Federal funds that have been allocated by the Kentucky Department of Education (KDE). The U. S Department of Education has provided guidance which is listed below.

**Title 34, Code of Federal Regulations (CFR), Parts 75-79, 81 to 86 and 97-99 EDGAR is currently in transition. For awards made prior to 12/26/2014, EDGAR Parts 74 and 80 still apply. For awards made on or after 12/26/2014, 2 CFR Part 200, which includes the substance formerly in parts 74 and 80, applies.**

Districts can either report on a reimbursement basis or request cash advances. KDE is no longer using the 1/9th principle. Requests for reimbursements will be accepted at any time for prior expenditures. Requests for cash advances will be accepted at any time but the LEA must only request what they need for up to 30 days per 34. CFR 74.22 (b) and 2 CFR Part 200.305 .LEA's are allowed to ask for reimbursements and cash advances on the same form. KDE requests that districts do not ask for expenditures that are projected more than thirty days out.

### **Actual Expenditures to Date**

Actual amount expended and charged to the grant through the period ending date as indicated on the Federal Cash Report. These expenditures should be supported by MUNIS reports for that period ending date and should not include any unpaid obligations. A MUNIS report doesn't need to be attached to the FCR but the support should be available for auditing purposes.

**If there are no expenditures to date and the LEA needs a cash advance, the LEA should enter its projected expenses to meet immediate cash needs for the upcoming month. Funds requested must adhere to the Cash Management Improvement Act of 1990. Beginning with FY 16 awards, interest earned on advanced funds of \$500 or more annually must be paid back to USDE by the LEA. In the event an overpayment is inadvertently made, no FCR will be processed until a refund is received. If there is cash on hand, new requests will be reduced to projected expenditures less cash on hand and the request will be held till KDE receives a check for that amount of cash on hand.**

## **Cash Advance (for cash advances only; completed by LEA)**

If an LEA is requesting a cash advance it is important that a projected expenditure figure be entered. This number can be an estimate close to what the LEA cash needs will be for the upcoming month. Per 34. CFR 74.22 (b) and 2 CFR Part 200.305 the timing and amount of cash advances are as close as is administratively feasible to the actual disbursements by the recipient organization for direct program or project costs and the proportionate share of any allowable indirect costs. In the event an LEA is requesting a reimbursement as well as a cash advance, please enter actual figures for Expenditures to Date and a 30 days estimate for a cash advance. If your request this period is negative, the means you need to send a check back to KDE for that amount.

## **EMAIL ADDRESS FOR FEDERAL CASH REQUESTS**

Federal Cash Requests should be submitted by email to [fcr.requests@education.ky.gov](mailto:fcr.requests@education.ky.gov) . Please forward all requests, inquiries, and responses to this address as it is centrally monitored.

## **CLOSING OUT A GRANT**

The Grant Closeout is the final stage in the life cycle of a grant. During the phase, the Grant Accounting Department ensures that all applicable administrative actions and required work of a grant have been completed by the grantee. The grant closeout is a combined effort between the Program Directors/Bookkeepers and the finance dept. The closeout process begins 90 days after the end of the grant-funding period.

## **Equipment Acquisition and Management**

There are a number of government wide rules and standards that govern acquisition and management of equipment purchased through a grant. Follow the rules of the granting agency that govern the disposition, sale, relocation, maintenance of physical inventory, etc., when closing out a program.

## **Funding Guidelines**

Federal funding guidelines for allowable costs are located in the non-competitive funding matrix on the KDE website.

<http://education.ky.gov/districts/fin/pages/federal-grants.aspx>

## **Grant Closeout Checklist**

The checklist below should assist in ensuring that the federal requirements for the grant award are met.

### **One Month Prior to Award Expiration Date:**

- Determine if any additional purchases are required for the grant award. All goods and services must be received and completed by the end date of the award.
- Limit the use of purchase orders to those items that can be received prior to the award expiration date.
- Ensure all expenses posted to the award are allowable, reasonable, and allocable.
- Correct any over-expenditure conditions that exist.

### **0 to 30 Days After Expiration Date:**

- Grant Coordinator should complete and file program narrative reports, if applicable.
- Ensure that expenditures are not overspent on the grant.
- Ensure that all cost-sharing has occurred, and been documented appropriately.
- Ensure that all time sheets have been signed and returned.
- Obtain and process all final vendor invoices directly related to goods and services



charged to the grant.

- Cancel all personnel costs assigned to a program.

**30 to 90 Days After Award Expiration Date:**

- Assist all parties in the closeout process.
- Identify and close all encumbrances, or open obligations on the grant.
- Close all outstanding purchase orders, if applicable.
- Review indirect cost charges through life award and make any necessary corrections.
- Document cost-sharing and verify that cost-sharing requirements have been met.
- Identify any cost overruns and make any necessary adjustments.
- Verify that the award budget has been spent appropriately.
- Prepare final financial and program reports.
- Return or carryover any unused advance money, appropriately.

**Glossary of Terms**

**Assurances:** Documents submitted and/or signed which assure the funder (usually a government agency) that the applicant will comply with all legal requirements (e.g. Drug-free Workplace, Equal Opportunity, access for all, specific requirements of the grant) information which is included in a proposal

**Budget Period:** The period of time from which a budget is approved for an award.

**Direct costs:** Costs that can be identified with the project (e.g. salary, project materials)

**Encumbrance:** An anticipated expenditure or an uncompleted or undelivered portion of a purchase agreement

**Equipment:** Tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. However, consistent with recipient policy, lower limits may be established.

**Fixed charges:** Required cost above salary, e.g. unemployment insurance, workman's compensation

**Grant Accountant:** The person responsible for coordinating all grant accounting functions including: reviewing, consulting, tracking, and financial reporting following the guidelines designated in the Grant Award Notification Letter

**Grant Coordinator:** The Grant Coordinator oversees the application process and manages the program aspect of the project.

**Grant Period:** The complete length of time the grantee is proposed to be funded to complete the approved activities and/or services under the grant.

**Grant Writer:** The person responsible for coordinating all grant writing and research functions, including finding funding sources, disseminating information, writing proposals, developing budgets, providing technical assistance to others writing proposals, and providing professional development opportunities in this area.

**Indirect costs:** Costs which cannot be identified readily and specifically with particular projects or with a specific activity because they are part of the normal operating budget. Often this cost is negotiated between the applicant and the funding agency.

**Matching Funds:** Sometimes referred to as Cost Share. The amount of money which the *applicant* is spending on the project.

**Obligation:** A legal liability to pay for a specified amount under a grant or subgrant, or contract for goods or services incurred during the grant period.

**Pre-Award:** The period before the actual award notification is received.

**Post Award:** The period after the actual award notification is received.

**Program Income:** Gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award or incidentally.

**Single Audit:** An organization wide audit in which an auditor reviews a sampling of programs and management practices to develop a picture of whether the organization as a whole is financially healthy and in compliance with grant and other legal requirements.

**Supplies:** All tangible personal property other than "equipment."

**Supplant:** Purchasing items district has approved to pay in the district plan.

**Supplement:** Increasing the level of funds to make the program larger.

**APPENDIX A**

**PERSONNEL 03.11 AP.21**

- CERTIFIED PERSONNEL -

**Job Vacancy Notice**

**To:** Superintendent/designee

**From:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**SCHOOL/DEPARTMENT:** \_\_\_\_\_

**CLASSIFICATION OF JOB TO BE POSTED:** \_\_\_\_\_

**CLASS CODE, IF APPLICABLE** \_\_\_\_\_ **HOURS PER DAY** \_\_\_\_\_ **DAYS PER YEAR** \_\_\_\_\_

**STARTING DATE:** \_\_\_\_\_ **RATE OF PAY:** \_\_\_\_\_

**CHECK ONE:**     FULL-TIME         PART-TIME         FLEX         TEMPORARY

**IS THIS A NEW POSITION?**     YES     NO

**JOB REQUIREMENTS:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**APPLICATION DEADLINE:** \_\_\_\_\_

(Unless otherwise noted, all certified positions shall be posted for thirty [30] calendar days.)

ADDITIONAL INFORMATION: \_\_\_\_\_

All requests for job vacancy postings must be submitted in writing on this form to the Superintendent/designee.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The Board of Education does not discriminate on the basis of race, color, national origin, age, religion, sex, genetic information, or disability in employment, educational programs or activities.

Review/Revised:7/19/10

**PERSONNEL 03.21 AP.21**

- CLASSIFIED PERSONNEL -

**Job Vacancy Notice**

To: Superintendent/designee

From: \_\_\_\_\_ Date: \_\_\_\_\_

SCHOOL/DEPARTMENT: \_\_\_\_\_

CLASSIFICATION OF JOB TO BE POSTED: \_\_\_\_\_

CLASS CODE, IF APPLICABLE \_\_\_\_\_ HOURS PER DAY \_\_\_\_\_ DAYS PER YEAR \_\_\_\_\_

STARTING DATE: \_\_\_\_\_ RATE OF PAY: \_\_\_\_\_

CHECK ONE:  FULL-TIME  PART-TIME  FLEX  TEMPORARY

IS THIS A NEW POSITION?  YES  NO

JOB REQUIREMENTS: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

APPLICATION DEADLINE: \_\_\_\_\_

(Unless otherwise noted, all classified positions shall be posted in accordance with policy 03.21.)

ADDITIONAL INFORMATION: \_\_\_\_\_

---

All requests for job vacancy postings must be submitted in writing on this form to the Superintendent/designee.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The Board of Education does not discriminate on the basis of race, color, national origin, age, religion, sex, genetic information, or disability in employment, educational programs or activities.

## APPENDIX B

### PERSONNEL 03.11 AP.25

- CERTIFIED PERSONNEL -

### Recommendation for Employment

To: Superintendent/designee

From: \_\_\_\_\_ Date: \_\_\_\_\_

SCHOOL/DEPARTMENT: \_\_\_\_\_

NAME OF APPLICANT: \_\_\_\_\_

ADDRESS OF APPLICANT: \_\_\_\_\_

CLASSIFICATION: \_\_\_\_\_

CLASS CODE, IF APPLICABLE \_\_\_\_\_ HOURS PER DAY \_\_\_\_\_ DAYS PER YEAR \_\_\_\_\_

STARTING DATE: \_\_\_\_\_ RATE OF PAY: \_\_\_\_\_

CHECK ONE:  FULL-TIME  PART-TIME  FLEX  TEMPORARY

IS THIS AN ITINERANT POSITION?  YES  NO

IS THIS APPLICANT CURRENTLY EMPLOYED BY THE DISTRICT?  YES  NO

ADDITIONAL INFORMATION: \_\_\_\_\_

---

All employment recommendations must be submitted on this form. Please return to the Superintendent/designee at the Central Office.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**The Board of Education does not discriminate on the basis of race, color, national origin, age, religion, sex, genetic information, or disability in employment, educational programs or activities as set forth in Title IX and VI, and in Section 504.**

**NOTE: See following page for Minority Educator Recruitment Information.**

I. **PERSONNEL 03.21 AP.25**

- CLASSIFIED PERSONNEL -

**Recommendation for Employment**

To: Superintendent/designee

From: \_\_\_\_\_ Date: \_\_\_\_\_

SCHOOL/DEPARTMENT: \_\_\_\_\_

NAME OF APPLICANT: \_\_\_\_\_

ADDRESS OF APPLICANT: \_\_\_\_\_

CLASSIFICATION : \_\_\_\_\_

CLASS CODE, IF APPLICABLE \_\_\_\_\_ HOURS PER DAY \_\_\_\_\_ DAYS PER YEAR \_\_\_\_\_

SALARY SCALE CODE: \_\_\_\_\_ YEARS OF EXPERIENCE TO PAY: \_\_\_\_\_

STARTING DATE: \_\_\_\_\_ RATE OF PAY: \_\_\_\_\_

CHECK ONE:  FULL-TIME  PART-TIME  FLEX  TEMPORARY

IS THIS AN ITINERANT POSITION?  YES  NO

IS THIS APPLICANT CURRENTLY EMPLOYED BY THE DISTRICT?  YES  NO

HAS THIS APPLICANT EVER BEEN EMPLOYED BY THE DISTRICT?  YES  NO

ADDITIONAL INFORMATION: \_\_\_\_\_

\_\_\_\_\_  
*All employment recommendations must be submitted on this form. Please return to the Superintendent/designee at the Central Office.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**The Board of Education does not discriminate on the basis of race, color, national origin, age, religion, sex, genetic information, or disability in employment, educational programs or activities as set forth in Title IX and VI, and in Section 504.**

Review/Revised:7/19/10

**APPENDIX C**

**LaRue County Board of Education  
CERTIFIED/CLASSIFIED TIME SHEET**

NAME: \_\_\_\_\_ SCHOOL: \_\_\_\_\_

POSITION/ASSIGNMENT/ACTIVITY: \_\_\_\_\_

BEGINNING DATE: \_\_\_\_\_ ENDING DATE: \_\_\_\_\_

*Note: Please list hours worked each day. If absent, complete a leave affidavit and forward it to Neysa Gardner.*

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Hours
Date								
Hours Worked								0
Comments								0
Date								
Hours Worked								0
Comments								0
Date								
Hours Worked								0
Comments								0
Date								
Hours Worked								0
Comments								0
Date								
Hours Worked								0
Comments								0
Date								
Hours Worked								0
Comments								0
							Total Hours Worked	0

Munis Code: \_\_\_\_\_

Munis Code: \_\_\_\_\_

Munis Code: \_\_\_\_\_

Munis Code: \_\_\_\_\_

Munis Code: \_\_\_\_\_



*Employee's Signature*

*Approved by Supervisor*

**APPENDIX D**

Name \_\_\_\_\_ Pay Rate \$ \_\_\_\_\_



School/Location: ALES HES LCMS LCHS TLC Month \_\_\_\_\_ Year \_\_\_\_\_

Circle one job category: Certified Sub Certified Extra

**Reason for Substitute**

S = Sick P = Personal E=Emergency PD = Professional Development O = Other (Specify in Account Code Column)

**Program Codes**

1 = Regular Ed 2 = Special Ed 3 = ISS 4 = Preschool 5 =Title I 6 =Title II 7 = School PD 8 = District PD 9 = Other (specify)

Date Worked	Substituting For (First and Last Name)	Time in Time out	Hours Or Days	Program Code	Reason For Sub	Payment Account Code
		_____ IN _____ OUT				
		_____ IN _____ OUT				
		_____ IN _____ OUT				
		_____ IN _____ OUT				
		_____ IN _____ OUT				

Total \$	
----------	--

Central Office Use Only

I hereby certify that the above information is a correct statement of amount due for the specified pay period.

\_\_\_\_\_  
Employee Signature                      Supervisor/Principal Signature                      Program Coordinator Signature



**APPENDIX E**

PERSONNEL

03.125 AP.22

**TRAVEL EXPENSE LOG**  
**LARUE COUNTY PUBLIC SCHOOLS**  
**ATTACH LOG AND ALL ITEMIZED RECEIPTS TO PURCHASE ORDER**

Name \_\_\_\_\_ For Month of \_\_\_\_\_, 20\_\_\_\_

**A. TRAVEL TO APPROVED CONFERENCES AND MEETINGS**

If Over-night Stay	Date	Name of Conference or Meeting	Destination (include address)	Meals			Room	Registration Fees	# of Miles	Charge for Miles (# Miles X state rate)	Parking & Toll Fees	Total
				Break-fast	Lunch	Supper						
<b>Subtotals (A)</b>												

**B. OTHER TRAVEL**

Date	Destination (include address)	Reason	# of Miles	Charge for Miles (# Miles x state rate)	Parking & Toll Fees	Total
<b>Subtotals (B)</b>						

**Grand Total (A &B) \$**

*I hereby certify that the above is a correct amount due from the LaRue County Board of Education*

\_\_\_\_\_  
*Employee's Signature*                      *Date*

\_\_\_\_\_  
*Superintendent or Designee's Signature*                      *Date*