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Todd County Schools

Federal Grant Handbook

Approved by the board 9/19/16

The Todd County Board of Education follows 2CFR Part200 Uniform Administrative Requirements Cost Principles and Audit Requirements for Federal Awards. These policies and procedures will be effective beginning the 2015-2016 school year.

**Federal Grant Positions**

Superintendent – Wayne Benningfield

Director of Federal Programs – Contessa Orr 2015-2016 / Camille Dillingham 2016-2017

Chief Financial Officer (CFO) – Makka Wheeler

Federal Grant Coordinator – Donna Wheeler

Coordinator – Different for each grant

Accounts payable clerk/Payroll Clerk – Amanda Jordan Hall

Administrative Assistant – Rachel Kirkman

**Current Federal Grants**

Title I

Title II - Improving Teacher Quality

Title III

Title VI Rural Low Income

Migrant

Idea B

Idea B PS

Carl Perkins – Vocational Education

21st CCLC

Adult Ed

Safe Routes to Schools

US Department of Agriculture – School Nutrition (is separate from this handbook)

**Application for Grant**

Applications for Federal Grants are all done through the GMAP system.

The Director of Federal Programs works with each Coordinator and the Federal Grant Coordinator on the application.

The Director of Federal Programs inputs the application in GMAP.

The CFO reviews and approves the application.

The Superintendent reviews and approves the application.

Once notification is received, we go to the website and print out the award notification**.**

**Budgeting of grant**

The Director of Federal Programs and the Coordinator gives the budget to the Federal Grant Coordinator and she inputs the budget in Munis. Monthly Budget Reports are given to the Federal Grant Coordinator and the grant coordinator for review.

The funding matrixes from each federal grant are reviewed by the Director of Federal Programs, the Federal Grant Coordinator, the employees directly involved with the grant or the Grant Coordinator.

**Receipts**

Mail is distributed to boxes by Administrative Assistant. The mail is received and opened by Accounts Payable Clerk. The back of the check is stamped For Deposit Only. A list of the checks/revenue received is kept in a book by Accounts Payable Clerk. The checks are given to Chief Financial Officer, for review. Federal Grant Coordinator then keeps the checks in a locked drawer until the deposit is made daily. Federal Grant Coordinator records the receipts into MUNIS periodically. The recorded receipts are compared back to the revenue list by Chief Financial Officer for accuracy. The CFO reconciles the bank statement monthly. The Federal Grant Coordinator reviews the bank reconciliation done by CFO. ACH/Wire transfers are recorded from the bank statements by Federal Grant Coordinator by Journal Entry.

Federal Grants reimbursements are received by check with the exception of Food Service.

**Disbursements**

The board uses the purchase order method of purchasing. The PO is a 3-part form: white-vendor, yellow-finance, and pink-school. The PO’s are not pre-numbered. When a request is made to purchase an item, the requestor completes a purchase order with needed information (date, vendor name, description, price, etc). The order is approved by Finance to approve funds are available and then codes the expense or verifies the code. The person requesting the PO signs it, the principal signs it, and the DO supervisor or the superintendent signs it. The grant accountant then enter the PO into MUNIS and a PO number is assigned. The items are ordered. Accounts Payable Clerk distributes invoices to appropriate account clerk. Once the purchased items have been received, the Federal Grant Coordinator matches invoices to packing slips or verifies with person ordering material that all items have been received. The person that ordered the items signs off on the purchase order as received. The packing slip is also initialed and attached. If items ordered are higher than expected when PO was entered, the supervisor is notified for approval. The Federal Grant Coordinator performs invoice entry to move encumbrances to accounts payable. The A/P clerk makes a final review of the bills. An Orders of the Treasurer is printed and given to key people, CFO, Federal Grant Coordinator, and Superintendent to review. The report is then put in the board packet for approval. Once the board approves the expenditures, the following day the checks are printed using Tyler Forms. Tyler Forms permissions are only available to CFO, and Federal Grant Coordinator, as a back up. A/P Clerk emails CFO the AP info - Warrant, first check number, etc and CFO prints all the checks and reviews them for unusual checks, and then gives them to A/P Clerk. A/P Clerk keeps a check sequence log. The blank check stock is stored in the locked personnel room. A/P clerk matches checks to invoices and mails immediately.

Purchases made with Federal Grant funds must be made by following the Procurement Claw Section 200.320. Purchases can be made in one of five ways.

1. Micro Purchases for supplies and services less than $3000 may be awarded without soliciting competitive quotations is price is considered reasonable. To the extent practical must distribute purchase equitable among qualified suppliers. (qualified suppliers would be from the KPC Bid List)

The Todd County Board of Education currently is a cooperative member of GRREC. Cooperatives bid various items in large quantities in an effort to provide cost savings for its member school districts. Cooperative bids meet all bid requirements per the Kentucky Model Procurement Code.

**KPC Awarded Vendor List:**

[**http://kpc4me.com/all-awarded-vendors**](http://kpc4me.com/all-awarded-vendors)

1. Small Purchases greater than $3,000 but less than $150,000 must be competitive in some way. Price quotation must be obtained from an adequate number (3 sources) of qualified sources. (Qualified sources would be from the KPC Bid List)
2. Sealed bids must be used if the purchase is greater than $150,000
3. Competitive proposals when a sealed bid is not appropriate
4. Noncompetitive Proposals is to be used only in the following circumstances:
	1. Item is available only from a Single Source
	2. Emergency
	3. Federal pass through agency expressly authorizes
	4. Competition is inadequate

**Conflict of Interest Board Policy**

# PERSONNEL 03.1721

‑ Certified Personnel ‑

Conflict of Interests

Pecuniary Interest Prohibited

No administrator or other employee of the District with decision‑making authority over the financial position of the school District shall have any pecuniary interest, either directly or indirectly, in an amount exceeding twenty‑five dollars ($25.00) per year, at the time of or after appointment, in supplying any goods, services, property or merchandise for which school funds are expended. Nor shall any such person receive directly or indirectly any gift, reward, or promise of reward for goods, services, property, or merchandise of any kind for which school funds are expended.1

No administrator or other employee shall solicit for personal financial remuneration from students, parents and other staff during the school day or during school events.

Unless prior arrangements are made with the Board, any device, publication or any other item to be copyrighted developed during the employee's paid time shall be District property.

Employees shall not profit monetarily through use of confidential information gained in the course of or by reason of their position of employment with the District.

Exception

This policy shall not prohibit the Board from approving non‑contracted personal services for the benefit of the District.

References: 1[KRS 156.480](http://policy.ksba.org/documentmanager.asp?requestarticle=/krs/156-00/480.pdf&requesttype=krs) [KRS 45A.455](http://policy.ksba.org/documentmanager.asp?requestarticle=/krs/045a00/455.pdf&requesttype=krs) [OAG 77‑228](http://policy.ksba.org/documentmanager.asp?requestarticle=/civil/opinions/oag77228.htm&requesttype=oag) [OAG 71‑474](http://policy.ksba.org/documentmanager.asp?requestarticle=/civil/opinions/oag71474.htm&requesttype=oag)

Adopted/Amended: 12/18/1995 Order #: 60.05

**Organizational Conflict of Interest**

Should the District have a parent, affiliate, or subsidiary organization that is not a state or local government, the District will consider standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the District is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.   The District will consider these types of relationships, if they exist, to ensure an arms-length transaction is procured and to ensure no conflicts of interest exist in fact or appearance with related entities as previously described.

**TRAVEL**

**Travel required as a part of fulfilling the grant requirements will be reimbursed on an actual cost basis provided participation is necessary and costs are reasonable.**

The Travel Authorization form will be used for reimbursement purposes for same day and overnight travel.

* For same day travel, includes trips to Hopkinsville, Clarksville, Bowling Green, Elizabethtown, Russellville, etc.
* For same day travel, you may claim your lunch, up to $10, to be reimbursed through payroll; this reimbursement will be taxable income.
* For overnight travel, the maximum amount claimed for meals is $32 except slightly more in high cost areas.
* Mileage will be reimbursed through AP.
* MUST have prior approval from school principal and superintendent.
* Employee will complete the top section of the three-carbon copy travel form for approval.
* Estimate all your expenses for the trip; it does not have to be exact.
* The blank for “Date of Last Trip” is for the date of your last overnight trip.
* Check with your school bookkeeper about the source of funding.
* These forms must have three signatures in the approval section: the employee, the principal, and the superintendent.
* Once the form is signed by the superintendent, the white copy will stay at the Central Office for our files and the yellow and pink copies will be sent back to the employee.
* After the trip is completed, the employee will fill out their actual expenses on the bottom portion of the yellow and pink copies.
* The yellow copy **(with all receipts attached)** will be submitted for reimbursement and the pink copy should be kept for the employee’s records. (If you do not want the pink copy, check with your school bookkeeper because they may want to keep a copy in their files.)
* If a purchase order is needed for hotel reservations, please contact your school bookkeeper or grant coordinator **after** the trip has been approved.
* Please note the instructions and guidelines on the back of the form.
* If you do not go on the trip for some reason, or end up not having any expenses, please let the Finance Department know.

**NOTE: Credit card receipts with employee’s signature that does not have detail of expenses charged will not be reimbursed.**

**Payroll**

The state recommends a minimum percentage salary increase each school year. The board may approve the minimum amount or a larger increase, but not a smaller increase. The board sets the salaries of the certified teachers and classified personnel based on rank and experience. After the board approves the salary schedule, the payroll clerks enter the new salaries into the computer. MUNIS automatically calculates the employees’ monthly and daily salary amount by dividing the annual amount by 12 months. Payroll Clerk updates all personnel files for updated W-4’s and other withholdings. All personnel are paid monthly. The board contracts with the classified employee for a base number of hours at a set hourly rate. MUNIS automatically calculated the classified like it does the certified. The classified employee therefore is paid the same amount monthly whether or not the hours are worked. Monthly, Federal Grant Coordinator keeps up with the total hours worked for the year an adjustment is made to the final check if the employee does not reach the estimated hours to be worked for the year. Employees cannot exceed the contract amount. Generally, classified personnel are paid hourly and maintain time sheets. The time sheets are approved by the principal and turned into the appropriate payroll clerk. The payroll clerk reviews the time sheets for accuracy and makes the needed adjustments for overtime and absences. For classified personnel paid on salary, the same guidelines used for other salaried persons apply. A proof sheet is printed and reviewed for accuracy by CFO and Federal Grant Coordinator. CFO prepares the Bank file and sends it through a secure website, ACH Transport to the Bank. The advices are then emailed by CFO. After the advices are emailed a register is printed. The advices are emailed to the employees as an attachment. The attachment requires a four digit password to open. The password is the last four digits of the employee’s social security number.

**Federal Personnel Activity Reports** are used as an alternative method of accounting for salaries and wages. When an employee is paid 100% from a Federal Program the top portion of the form is completed. When an employee is paid partially from a Federal Grant, the employee completes a daily log of their time spent on the Federal program and turns it into the Finance Department monthly. The Federal Programs PAR is at the back of the Handbook under the forms section.

**FEDERAL REIMBURSEMENT PROCESS**

Federal Grant Coordinator gives a report from MUNIS of total Federal Reimbursement after the monthly payroll for a manual check to be cut. AP Clerk process reimbursement in the next manual check batch. AP Clerk gives the check numbers to the CFO to print checks. Once the check is printed AP Clerk gets a copy of the check, and the CFO gets the original. The check info is entered into ACH Pay secure website. The amount is paid through ACH. Once the payment is submitted, an email is sent to Federal Grant Coordinator so that she knows it has been paid.

**SUBMIT FOR REIMBURSEMENT**

After payroll reports are complete, budgets are printed and the Federal Cash Request spreadsheet is filled out. The total expenditures and revenues previously received are plugged in and the spreadsheet is emailed to the Federal Cash Request mailbox. The check is usually received within five working days.

**Fixed Assets**

The company maintains its fixed assets in MUNIS. Each asset is assigned a unique tag number and is entered by that tag number into the computer system. Based on the classification of the asset, a life is established and standard straight-line depreciation formulas are programmed within the system. The Assistant Treasurer is responsible for assigning the asset tags, entering new assets, transferring, upgrading, disposing of, or depreciating the asset in MUNIS. Depreciation is run only at year-end.

**Financial Close and Reporting**

Adjustments are made in period 12 and 13. The Kentucky Department of Education provides the districts with detail closing instructions as well as suggested & required EOY adjustments (i.e. on-behalf amounts for insurance and KTRS) The CFO reviews & reconciles the balance sheet and adjusts various accounts I.e. Accounts receivable, GASB 54, deferred revenue, trust transactions, depreciation, bond transactions etc. Closing the books is limited to the CFO. The KDE requests all AFR’s to be transferred to KDE by July 25th so as to compute the tax rates for the upcoming fiscal year.

**Journal Entries:**

The Federal Grant Coordinator makes all journal entries related to the grants. The journal entries are printed and supporting documentation is kept in their offices. All internal transfers are reviewed and initialed by CFO before posting. CFO reviews journal entries on the monthly reports for any unusual items.

**REPORTING TO KDE**

CDIP is run quarterly and submitted to KDE.

**Financial System**

The District uses a state-mandated software package called MUNIS. All school districts in KY use this product manufactured by Tyler Technologies. MUNIS consists of general ledger, accounts payable, purchasing, payroll and fixed asset modules. The system was implemented in 1995 with no customizations. The school district uses standard reports from the system. Weekly, the District receives and installs a new release of the system from the vendor.

Although the system is a network based financial reporting package, the software security is not integrated with the network security system. As a result, a separate system of logon IDs and passwords is maintained within the financial reporting package to ensure that each user has access only to the area of the system required to perform his/her duties. The District Technology Coordinator and CFO approve such access. The password policy for the financial reporting package is that passwords are required to be a minimum of six alphanumeric characters, changed every 45 days, the last five passwords cannot be reused and after three invalid sign-on attempts a user is locked out of the system. In addition, the User profiles are reviewed annually by the Controller to ensure that users only have access to only those files and functions of the program that relate to their job responsibility. The accounts payable clerk is limited to pulling in purchase orders from departmental bookkeepers, updating accounts payable and adding new vendors. A W-9 is received from a new vendor and approved by the CFO before the accounts payable clerk enters it into the system. The CFO maintains the general ledger, chart of accounts and makes all journal entries. Closing the books is limited to the CFO.

Once in the cloud environment, the passwords are required to be a minimum length, case sensitive with at least 1 capital letter and 1 numeric character. The system processes transactions on a real time basis. Transaction screens within each module direct the user on the entry of required information to successfully process the transaction and update the system. Before a user can complete entry of the transaction and update the system, edits within the system validate the entered information against the master file detect duplicate entries. In addition, edit rules check the following: Customer numbers accounts and open invoices exist on the system before payments can be applied to them. General Ledger account numbers and journal entries balance before posting entries. Vendors and approved purchase orders exists in the system before invoices can be approved for payment

In January 2012, the district moved to the “Cloud” environment for MUNIS. All backups are made by Tyler Technologies and are maintained in several locations around the United States. Updates are installed by CFO weekly.

 FORMS

PERSONNEL PAID FROM Federal Programs

Payroll records must document the staff at the district and school level paid completely or partially from Federal funds.

Personnel Working With One Program

* District personnel whose salary is paid in whole from Federal funds must certify, on a semiannual basis, that he/she worked solely on that program for the period covered.
* The certification must indicate the period covered by the certification and must be signed by the employee and the supervisor who has first-hand knowledge of the work performed.

|  |
| --- |
| This certifies that the employee has worked solely with \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Federal Program for \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (period covered by certification) |
| Employee Signature: | Supervisor Signature: |

Personnel Working With More Than One Program

* District personnel working with more than one federal program (or combination of federal and nonfederal programs) must maintain monthly Personal Activity Reports (PAR) of the number of hours the employee worked directly with the Federal Program and other duties. The report must reflect an “after-the-fact distribution” of the employee’s actual activity and must account for the percentage of time for which the employee is paid from each program.
* The monthly activity report must be signed by the employee and supervisor who has first-hand knowledge of the work performed.
* School personnel in a targeted assistance school partially funded with Federal funds must have a schedule (or a PAR). The schedule should specify the amount of time working directly with the Federal program and should include “non-instructional” duties. A schedule or PAR is **not** required for school personnel in a schoolwide program who are partially funded with Federal Programs.

|  |
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| PERSONAL ACTIVITY REPORT (PAR)  for District Personnel Working with More than 1 Program  |
| Employee Name: |  | Month: YEAR: |  |
| Reporting Period | PROGRAM | **PROGRAM** | **PROGRAM** | **TOTAL HRS PER DAY** | **Reporting Period** | **PROGRAM** | **PROGRAM** | **PROGRAM** | **TOTAL HRS PER DAY** |
| **Day of Month** |  |  |  |  | **Day of Month** |  |  |  |  |
| **1** |  |  |  |  | **16** |  |  |  |  |
| **2** |  |  |  |  | **17** |  |  |  |  |
| **3** |  |  |  |  | **18** |  |  |  |  |
| **4** |  |  |  |  | **19** |  |  |  |  |
| **5** |  |  |  |  | **20** |  |  |  |  |
| **6** |  |  |  |  | **21** |  |  |  |  |
| **7** |  |  |  |  | **22** |  |  |  |  |
| **8** |  |  |  |  | **23** |  |  |  |  |
| **9** |  |  |  |  | **24** |  |  |  |  |
| **10** |  |  |  |  | **25** |  |  |  |  |
| **11** |  |  |  |  | **26** |  |  |  |  |
| **12** |  |  |  |  | **27** |  |  |  |  |
| **13** |  |  |  |  | **28** |  |  |  |  |
| **14** |  |  |  |  | **29** |  |  |  |  |
| **15** |  |  |  |  | **30** |  |  |  |  |
|  |  |  |  |  | **31** |  |  |  |  |
| **TOTALS 1-15** |  |  |  |  | **TOTALS 16-31** |  |  |  |  |
| This certifies that the employee has completed work during the time period for the federal programs as indicated.  |
| Employee Signature: | Supervisor Signature: |

# Travel Authorization Form here