

INSTRUCTIONS FOR COMPLETING THE KYAE-10 EXPENDITURE REPORT

KYAE Invoice Tab

1. Drop-down boxes are provided to select the **Reporting Period** and **Report Type**.
2. Complete the **Date**, **County**, **Legal Agency**, **Program Name**, **Contract #** (listed on contract Budget page, i.e. KYAE-2010-###).
3. Select the **Contract Type** from the drop-down box (Core Services, Corrections Evening Program, EL/Civics, Workplace Alliance).
4. **Transmit completed forms to KYAEInvoices@ky.gov**. In the e-mail subject line include County, Month/Yr and Contract number (ex. Boyd, July 09, ELC-2010-000), attach all forms.
5. **Line Item calculations**: The electronic form calculates Administrative and Instructional Personnel, Monthly Expenses, Total Year-to-Date (YTD) Expenses and Balance totals. You cannot enter data in these cells.
6. **Total Program Budget**: Refer to the Approved Budget in your contract [Purchase Order] for approved budget amounts. **Do not make changes of 10% or more to any line item amount in this column unless you have received written notification that your amendment request (KYAE-10B) has been approved.** Line item changes of less than 10% do not require approval, but must be reported on the KYAE-10B form and submitted with your current invoice. The last date to request a budget amendment/realignment is **April 30, 2010**.
7. **Prior Expenses to date**: Transfer total YTD Expenses (col. 9), from the last submitted Expenditure Report to Prior Expenses to Date (col. 7). Be **very careful** to transfer your previously reported figures accurately; inaccuracies may result in delayed or reduced payment.
8. **Expenses, Month of**: Use the drop-down list to select the month. You will fill this out on the **Budget Detail Core Services tab**.
9. **Total YTD Expenses**: Formulas calculate the total of all expenses invoiced to date plus amount invoiced during this reporting period (col. 7 + col. 8).
10. **Balance**: Calculated total YTD expenses from total program budget (Col. 6 - Col. 9). Correct any invoice showing "line item budget exceeded" prior to submission to KYAE. **Expenses in excess of the budgeted line item will not be paid.**
11. Program Director or Finance Officer certifies the accuracy of accounting records by completing **Authorized by** and **Date Signed**. Preparer completes **Preparer**, **Telephone #**, and **FAX #**. **All fields must be completed to process the invoice.** *Cooperatives must complete this information on the Summary sheet for the invoice to be paid.*
12. **Amending a previously submitted invoice** - To correct an earlier report, select the appropriate Report Type from the drop-down box. Insert '**amended (month)**' in column 8 and show **changes only** (+ or -) to previously reported figures. Use the YTD figures from this amended report to complete the Prior Expenses to Date column 7 on your next month's invoice and submit both reports together.

TS1 Tab

Complete the timesheet with appropriate pay period, employee name, hours worked, and salary/fringe paid. There are sections for Core Services Reporting, Corrections, and Performance Funds. An additional timesheet is attached if further reporting is required.

Budget Detail Core Services Tab

Report all monthly expenses in the appropriate category, listing specifically what was purchased for each item (e.g. books). The Administrative and Instructional Personnel salaries will automatically transfer over from your timesheets. Once you complete your monthly expenses these totals will transfer from this worksheet to your **KYAE-10 Invoice tab, Core Services monthly expenses.**

Budget Detail Corrections Tab

Report all monthly expenses in the appropriate category, listing specifically what was purchased for each item. The Instructional Personnel salaries will automatically transfer over from your timesheets. Once you complete your monthly expenses these totals will transfer from this worksheet to your **KYAE-10 Invoice Tab, Corrections monthly expenses.**

Professional Development Tab

Report all Professional Development expenses on this form. Separate expenses between Administrative or Instructional. The total from this sheet will carry over to your **KYAE-10 Invoice Tab, Professional Development monthly expenses. Professional Development cannot be used to exceed the 15% in Administrative Costs of your Core Services Grant.**

Performance Tab

Report all monthly expenses in the appropriate category, listing specifically what was purchased for each item. The Instructional Personnel salaries will automatically transfer over from your timesheets. Once you complete your monthly expenses these totals will transfer from this worksheet to your **KYAE-10 Invoice Tab, Performance Funding monthly expenses.**