

KASBO

NEW FINANCE OFFICERS

RESOURCE MATERIAL

May 5, 2010

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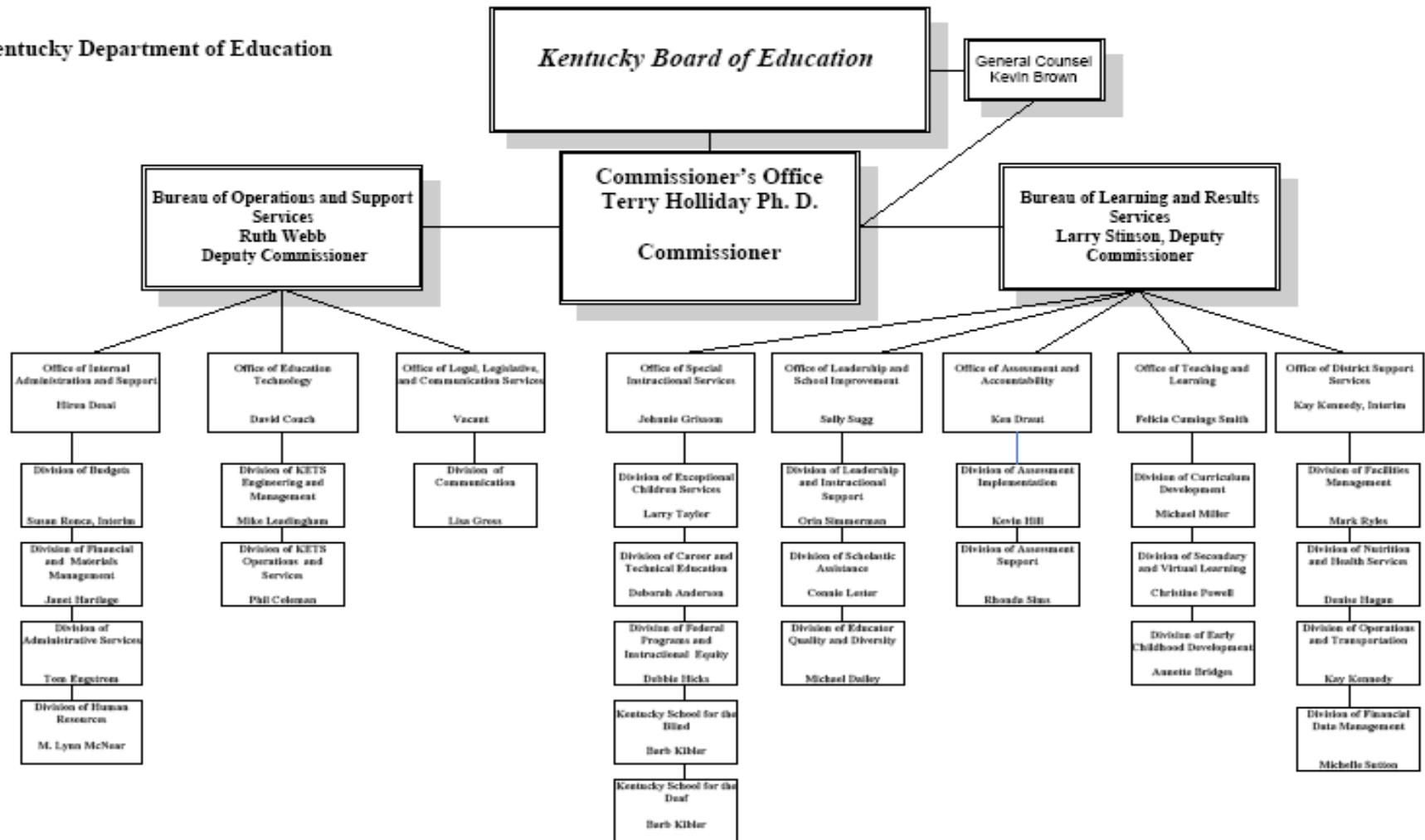
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Kentucky Department of Education



February 2010

Division of District Operations

Field Staff

Gary Caldwell Phone: 606/521-0225	Stephen Clark Phone: 270/617-1919	Ramona Gardner Phone: 606/776-0435	Kathy Thomas Phone: 859/229-3214
Adair Co.	Ballard Co.	Ashland Ind.	Anchorage Ind.
Allen Co.	Bowling Green Ind.	Augusta Ind.	Anderson Co.
Barbourville Ind.	Breckinridge Co.	Bath Co.	Bardstown Ind.
Barren Co.	Butler Co.	Berea Ind.	Beechwood Ind.
Bell Co.	Caldwell Co.	Bourbon Co.	Bellevue Ind.
Campbellsville Ind.	Calloway Co.	Boyd Co.	Boone Co.
Casey Co.	Carlisle Co.	Bracken Co.	Boyle Co.
Caverna Ind.	Christian Co.	Breathitt Co.	Bullitt Co.
Clay Co.	Cloverport Ind.	Carter Co.	Burgin Ind.
Clinton Co.	Crittenden Co.	Clark Co.	Campbell Co.
Corbin Ind.	Daviess Co.	Elliott Co.	Carroll Co.
Cumberland Co.	Dawson Springs Ind.	Estill Co.	Covington Ind.
East Bernstadt Ind.	Edmonson Co.	Fairview Ind.	Danville Ind.
Glasgow Ind.	Elizabethtown Ind.	Fayette Co.	Dayton Ind.
Green Co.	Fulton Co.	Fleming Co.	Eminence Ind.
Harlan Co.	Fulton Ind.	Floyd Co.	Erlanger-Elsmere Ind.
Harlan Ind.	Graves Co.	Greenup Co.	Fort Thomas Ind.
Hart Co.	Grayson Co.	Harrison Co.	Frankfort Ind.
Hazard Ind.	Hancock Co.	Jackson Ind.	Franklin Co.
Jackson Co.	Hardin Co.	Johnson Co.	Gallatin Co.
Jenkins Ind.	Henderson Co.	Lawrence Co.	Garrard Co.
Knott Co.	Hickman Co.	Lee Co.	Grant Co.
Knox Co.	Hopkins Co.	Lewis Co.	Henry Co.
Laurel Co.	Livingston Co.	Madison Co.	Jefferson Co.
Leslie Co.	Logan Co.	Magoffin Co.	Jessamine Co.
Letcher Co.	Lyon Co.	Martin Co.	Kenton Co.
Lincoln Co.	Marshall Co.	Mason Co.	LaRue Co.
McCreary Co.	Mayfield Co.	Menifee Co.	Ludlow Ind.
Metcalf Co.	McCracken Co.	Montgomery Co.	Marion Co.
Middlesboro Ind.	McLean Co.	Morgan Co.	Mercer Co.
Monroe Co.	Meade Co.	Nicholas Co.	Nelson Co.
Monticello Ind.	Muhlenberg Co.	Owsley Co.	Newport Ind.
Perry Co.	Murray Ind.	Paintsville Ind.	Oldham Co.
Pineville Ind.	Ohio Co.	Paris Ind.	Owen Co.
Pulaski Co.	Owensboro Ind.	Pendleton Co.	Scott Co.
Rockcastle Co.	Paducah Ind.	Pike Co.	Shelby Co.
Russell Co.	Providence Ind.	Pikeville Ind.	Silver Grove Ind.
Science Hill Ind.	Russellville Ind.	Powell Co.	Southgate Ind.
Somerset Ind.	Simpson Co.	Raceland Ind.	Spencer Co.
Taylor Co.	Trigg Co.	Robertson Co.	Trimble Co.
Wayne Co.	Todd Co.	Rowan Co.	Walton-Verona Ind.
Whitley Co.	Union Co.	Russell Ind.	Washington Co.
Williamsburg Ind.	Warren Co.	Wolfe Co.	Williamstown Ind.
	Webster Co.		Woodford Co.
	West Point Ind.		

Field Staff

Sheila Harned Phone: 270/705-9158	Scott Rose Phone: 606/776-0798	Ruth Yates Phone: 859/583-3417
Adair Co.	Ashland Ind.	Anchorage Ind.
Allen Co.	Augusta Ind.	Anderson Co.
Ballard Co.	Barbourville Ind.	Bardstown Ind.
Barren Co.	Bath Co.	Beechwood Ind.
Bowling Green Ind.	Bell Co.	Bellevue Ind.
Breckinridge Co.	Berea Ind.	Boone Co.
Butler Co.	Bourbon Co.	Boyle Co.
Caldwell Co.	Boyd Co.	Bullitt Co.
Calloway Co.	Bracken Co.	Burgin Ind.
Campbellsville Ind.	Breathitt Co.	Campbell Co.
Carlisle Co.	Carter Co.	Carroll Co.
Caverna Ind.	Clark Co.	Casey Co.
Christian Co.	Clay Co.	Corbin Ind.
Clinton Co.	Elliott Co.	Covington Ind.
Cloverport Ind.	Estill Co.	Danville Ind.
Crittenden Co.	Fairview Ind.	Dayton Ind.
Cumberland Co.	Fayette Co.	East Bernstadt Ind.
Daviess Co.	Fleming Co.	Eminence Ind.
Dawson Springs Ind.	Floyd Co.	Erlanger-Elsmere Ind.
Edmonson Co.	Greenup Co.	Fort Thomas Ind.
Elizabethtown Ind.	Harlan Co.	Frankfort Ind.
Fulton Co.	Harlan Ind.	Franklin Co.
Fulton Ind.	Harrison Co.	Gallatin Co.
Glasgow Ind.	Hazard Ind.	Garrard Co.
Graves Co.	Jackson Co.	Grant Co.
Grayson Co.	Jackson Ind.	Henry Co.
Green Co.	Jenkins Ind.	Jefferson Co.
Hancock Co.	Johnson Co.	Jessamine Co.
Hardin Co.	Knott Co.	Kenton Co.
Hart Co.	Knox Co.	LaRue Co.
Henderson Co.	Lawrence Co.	Laurel Co.
Hickman Co.	Lee Co.	Lincoln Co.
Hopkins Co.	Leslie Co.	Ludlow Ind.
Livingston Co.	Letcher Co.	Marion Co.
Logan Co.	Lewis Co.	McCreary Co.
Lyon Co.	Madison Co.	Mercer Co.
Marshall Co.	Magoffin Co.	Monticello Ind.
Mayfield Co.	Martin Co.	Nelson Co.
McCracken Co.	Mason Co.	Newport Ind.
McLean Co.	Menifee Co.	Oldham Co.
Meade Co.	Middlesboro Ind.	Owen Co.
Metcalfe Co.	Montgomery Co.	Pulaski Co.
Monroe Co.	Morgan Co.	Rockcastle Co.
Muhlenberg Co.	Nicholas Co.	Science Hill Ind.
Murray Ind.	Owsley Co.	Scott Co.
Ohio Co.	Paintsville Ind.	Shelby Co.
Owensboro Ind.	Paris Ind.	Silver Grove Ind.
Paducah Ind.	Pendleton Co.	Somerset Ind.
Russell Co.	Perry Co.	Southgate Ind.
Russellville Ind.	Pike Co.	Spencer Co.
Simpson Co.	Pikeville Ind.	Trimble Co.
Taylor Co.	Pineville Ind.	Walton-Verona Ind.
Trigg Co.	Powell Co.	Washington Co.
Todd Co.	Raceland Ind.	Wayne Co.
Union Co.	Robertson Co.	Whitley Co.
Warren Co.	Rowan Co.	Williamsburg Ind.
Webster Co.	Russell Ind.	Williamstown Ind.
West Point Ind.	Wolfe Co.	Woodford Co.

WHO DOES WHAT IN ODSS

Area	Contact Person – Ext. #	Division	Phone #
Activity Fund, Redbook	Ken Smith – 4409 Kem Delaney-Ellis - 4450	Financial Data Management Financial Data Management	564-3846 564-3846
Annual Financial Report, electronic submission	Piper Lewis – 4451	District Operations	564-5279
Asbestos	Greg Dunbar - 4405	Facilities Management	564-4326
Attendance	Jeff Coulter - 4416 Sheila Harned - 270-705-9158 Scott Rose - 606-776-0798	Financial Data Management Financial Data Management Financial Data Management	564-3846 564-3846 564-3846
Attendance data processing	Leigh Ann Welch – 4445	District Operations	564-5279
Audit and Compliance Branch	LaTonya Bell - 4412	Financial Data Management	564-3846
Attendance data used in SEEK (ADA)	Verify: Leigh Ann Welch- 4445 Report: Jennifer Rowe – 4453 Report: Chay Ritter - 4454	District Operations Financial Data Management Financial Data Management	564-5279 564-3846 564-3846
Bidding/Purchasing, local school district	Ken Smith – 4409 Kem Delaney-Ellis– 4450	Financial Data Management Financial Data Management	564-3846 564-3846
Bond Issues	Steve Young – 4423	District Operations	564-5279
Bond of Depository	Piper Lewis - 4451	District Operations	564-5279
Bonding Potential	Steve Young – 4423	District Operations	564-5279
Budgets, local district	Piper Lewis – 4451	District Operations	564-5279
Bus Accident Investigations	Roy Prince – 4442	District Operations	564-5279
Bus Accident Report	Roy Prince – 4442	District Operations	564-5279
Bus Mechanics, maintenance training	Dave Mangum – 4415	District Operations	564-5279
Bus Procurement and Specifications	Dave Mangum – 4415	District Operations	564-5279
Calculations and Reporting Branch	Jennifer Rowe – 4453	Financial Data Management	564-3846

WHO DOES WHAT IN ODSS

Area	Contact Person – Ext. #	Division	Phone #
Capital Outlay	Michelle Sutton – 4437	Financial Data Management	564-3846
	Mark Ryles – 4429	Facilities Management	564-4326
Certified Job Description	EPSB	EPSB	564-4606
Child and Adult Care Food Program (CACFP)	Denise Hagan - 305	Nutrition and Health Services	564-5625
Classification Plan, local school districts	Ken Smith – 4409	Financial Data Management	564-3846
	Kem Delaney-Ellis– 4450	Financial Data Management	564-3846
Classified Staff Data (CSD)	Verify: Steve Young - 4423	District Operations	564-5279
	Report: Karen Conway – 4435	Financial Data Management	564-3846
	Report: Carol Buell - 4438	Financial Data Management	564-3846
Commercial Drivers License (CDL) Administrator	Roy Prince- 4442	District Operations	564-5279
Coordinated School Health	Barbara Donica - 333	Nutrition and Health Services	564-2706
Data Collection Information Form (was DCAT)	Kennedy Kay – 4420	District Operations	564-5279
Data Information Group (DIG)	Kay Kennedy – 4420	District Operations	564-5279
Data Integrity	Karen Conway – 4435	Financial Data Management	564-3846
	Carol Buell - 4438	Financial Data Management	564-3846
Data Quality Audits, PBDMI, CCD Federal Reports (EdFacts)	Candy Johnson – 4446	District Operations	564-5279
Day Care Audits (CACFP)	Denise Hagan - 305	Nutrition and Health Services	564-5625
Deaf and Blind, Pupil transportation	Report: Debra Vaughan - 4444	District Operations	564-5279
Drug Testing, bus driver	Roy Prince – 4442	District Operations	564-5279
Facilities Construction	Greg Dunbar - 4405	Facilities Management	564-4326
Facilities Planning/Surveys	Tim Lucas – 4407	Facilities Management	564-4326
	Rodney Bennett - 4449	Facilities Management	564-4326

WHO DOES WHAT IN ODSS

Area	Contact Person – Ext. #	Division	Phone #
Fidelity Bond	Piper Lewis - 4451	District Operations	564-5279
Federally Funded Reimbursement, local district	Gail Cox – 4427	Financial Data Management	564-3846
	Jeff Coulter - 4416	Financial Data Management	564-3846
Field Services Branch	Piper Lewis – 4451	District Operations	564-5279
Financial Audits, local district	Ken Smith – 4409	Financial Data Management	564-3846
	Kem Delaney-Ellis– 4450	Financial Data Management	564-3846
Financial Watchlist, local districts	Michelle Sutton - 4437	Financial Data Management	564-3846
Flexible Focus Funds	David Cook - 4738	OLSI	564-2116
Flexible Spending Accounts (FSA/HRA/HSA)	Gail Cox – 4427	Financial Data Management	564-3846
	Jeff Coulter - 4416	Financial Data Management	564-3846
Growth Factor Report (End of Year)	Report: Leigh A Welch - 4445	District Operations	564-5279
	Verify: Karen Conway – 4435	Financial Data Management	564-3846
HIV/AIDS Prevention Education	Renee White - 335	Nutrition and Health Services	564-2706
Immunizations	Karen Erwin - 318	Nutrition and Health Services	564-2706
Impact Aid	Piper Lewis – 4451	District Operations	564-5279
Indirect Cost Rate, local district	Piper Lewis – 4451	District Operations	564-5279
Information Requests (including surveys) Financial Data Requests	Cheri Meadows 4402	ODSS	564-3930
	Michelle Sutton – 4437	Financial Data Management	564-3846
	Jennifer Rowe - 4453	Financial Data Management	564-3846
Insurance, Health (local district)	Gail Cox – 4427	Financial Data Management	564-3846
	Jeff Coulter - 4416	Financial Data Management	564-3846
Insurance, Property (local district)	Mark Ryles – 4429	Facilities Management	564-4326
Insurance, Vehicles (local district)	Dave Mangum – 4415	District Operations	564-5279
Ky Educational Excellence Scholarship (KEES)	Rebecca Gilpatrick	KHEAA	1-800-928-

WHO DOES WHAT IN ODSS

Area	Contact Person – Ext. #	Division	Phone #
Laws/Regulations, Pupil Transportation	Roy Prince – 4442	District Operations	564-5279
Leases, local district	Ken Smith – 4409 Kem Delaney-Ellis- 4450	Financial Data Management Financial Data Management	564-3846 564-3846
Location # Requests (Official KDE School #)	Lori Davis-4457	District Operations	564-5279
Management Assistance	Michelle Sutton - 4437 Kay Kennedy - 4433	Financial Data Management ODSS	564-4326 564-3930
Max data system	OET – 564-2020	OET	564-2020
Model Procurement	Ken Smith – 4409 Kem Delaney-Ellis- 4450	Financial Data Management Financial Data Management	564-3846 564-3846
National Board Certification for Teachers	Verify: Debra Vaughan-4444 Report: Jennifer Rowe – 4453	District Operations Financial Data Management	564-5279 564-3846
Non-Local/Non-Profit Audits	Ken Smith – 4409 Kem Delaney-Ellis– 4450	Financial Data Management Financial Data Management	564-3846 564-3846
Non-resident Student Contract	Jeff Coulter - 4416	Financial Data Management	564-3846
Nutrition Education	Barb Donica	Nutrition and Health Services	564-5625
People Manager & Organization Code Administration (OCA)	Lori Davis - 4457	District Operations	564-5279
Professional Staff Data (PSD)	Verify: Steve Young - 4423 Report: Karen Conway – 4435 Report: Carol Buell - 4438	District Operations Financial Data Management Financial Data Management	564-5279 564-3846 564-3846
Pupil Transportation, Pilot Visitations	Dave Mangum – 4415	District Operations	564-5279
Safety Awareness Program, K-3, pupil transportation	Roy Prince – 4442	District Operations	564-5279

WHO DOES WHAT IN ODSS

Area	Contact Person – Ext. #	Division	Phone #
Real Property Acquisition & Disposal and Leases & Insurances	Tim Lucas - 4407	Facilities Management	564-4326
Safety Core Curriculum, pupil transportation	Roy Prince – 4442	District Operations	564-5279
School Activity Fund	Ken Smith – 4409 Kem Delaney-Ellis – 4450	Financial Data Management Financial Data Management	564-3846 564-3846
School Breakfast Program	Denise Hagan -302	Nutrition and Health Services	564-5625
School Bus Driver Status and Update Training	Roy Prince – 4442	District Operations	564-5279
School Bus Initial Training	Roy Prince – 4442	District Operations	564-5279
School Bus Inventory and Regulation	Dave Mangum – 4415	District Operations	564-5279
School Calendar	Report Upload: Lori Davis Laws: Jeff Coulter - 4416 Sheila Harned - 270-705-9158	District Operations Financial Data Management Financial Data Management	564-5279 564-3846 564-3846
School Facilities Construction Commission	Mark Ryles – 4429	Facilities Management	564-4326
School Health Services	Karen Erwin - 318	Nutrition and Health Services	564-5625
School Lunch Program	Denise Hagan -302	Nutrition and Health Services	564-5625
Secondary Vocational, Pupil transportation	Verify: Debra Vaughan– 4444 Report: Jennifer Rowe - 4453	District Operations Financial Data Management	564-5279 564-3846
SEEK	Jennifer Rowe – 4453 Chay Ritter - 4454	Financial Data Management Financial Data Management	564-3846 564-3846
SEEK Funding, Pupil Transportation	Jennifer Rowe – 4453 Karen Conway – 4435	Financial Data Management Financial Data Management	564-3846 564-3846
Summer Food Service Program for Children	Linda Gabbard - 322	Nutrition and Health Services	564-5625

WHO DOES WHAT IN ODSS

Area	Contact Person – Ext. #	Division	Phone #
Student Information System – Infinite Campus	Garnetta Barnette – 4413	District Operations	564-5279
	Becky Jenkins - 4422	District Operations	564-5279
Superintendent Salary	Karen Conway – 4435	Financial Data Management	564-3846
	Carol Buell – 4438	Financial Data Management	564-3846
Superintendent's Annual Attendance Report (SAAR)	Verify: Leigh A. Welch -4445	District Operations	564-5279
	Report: Chay Ritter - 4454	Financial Data Management	564-3846
Systems Administration Branch	Donald Aviles – 4421	District Operations	564-5279
Tax Rates, local district	Jennifer Rowe – 4453	Financial Data Management	564-3846
	Chay Ritter - 4454	Financial Data Management	564-3846
Teacher Salary Schedule	Jennifer Rowe - 4453	Financial Data Management	564-3846
Transportation, Pupil	Roy Prince – 4442	District Operations	564-5279
	Dave Mangum – 4415	District Operations	564-5279
Underground Storage, Pupil Transportation	Dave Mangum - 4415	District Operations	564-5279

NEW FINANCE OFFICER

DON'T LEAVE HOME WITHOUT THESE WEB SITES

Kentucky Association of School Business Officials – KASBO
www.kasbo.com

Kentucky Department of Education (KDE) Main Web Site
www.education.ky.gov/KDE/

Choose KDE Quicklinks on left side, then select topic you want
Choose Administrative Resources at top, then District Support
Services on left for many items you will want to see

KDE – Fiscal Year Grant Allocations (State & Federal & ARRA)
www.education.ky.gov/KDE/Administrative+Resources/Finance+and+Funding/Budgets/Fiscal+Year+Grant+Allocations.htm

KDE – Funding Matrixes (allowable expenditures on the new COA for state & federal grants including ARRA; instructions for CDIP Report)
www.education.ky.gov/KDE/Administrative+Resources/School+Improvement/Comprehensive+Improvement+Planning/Funding+and+Finance.htm?SUBMIT=Search

KDE – Chart of Accounts
www.education.ky.gov/KDE/Administrative+Resources/Finance+and+Funding/School+Finance/Financial+Information/Chart+of+Accounts.htm

Legislative Research Commission (LRC) – Kentucky Revised Statutes (KRS)
www.lrc.state.ky.us/statrev/frontpg.htm

Legislative Research Commission (LRC) – Kentucky Administrative Regulations (KAR)
www.lrc.state.ky.us/kar/frntpage.htm

MUNIS Customer Tools
<http://support.munis.com/Default.aspx?tabid=56>

NEW FINANCE OFFICER ABBREVIATIONS TO KNOW

ADA – Average daily attendance
ADM – Average daily membership
AFR – Annual Financial Report
ARRA – American Recovery & Reinvestment Act
CDIP – Consolidated District Improvement Plan
CERS – County Employee’s Retirement System
CSD – Classified Staff Data
EPSB – Education Professional Standards Board
ESS – Extended School Services
EOY – End of year
FFF – Flexible Focus Funds (ESS; Preschool; PD; Textbks; Safe Schools)
FRYSC – Family Resource and Youth Service Center
FSPK – Facilities Support Program of Kentucky
FTE – Full time equivalent
IDEA – Individuals with Disabilities Education Act
KAR – Kentucky Administrative Regulation
KBE – Kentucky Board of Education
KDE – Kentucky Department of Education
KEA – Kentucky Education Association
KETS – Kentucky Educational Technology System
KRS – Kentucky Revised Statute or Kentucky Retirement System
KTRS – Kentucky Teacher’s Retirement System
MUNIS – Municipal Information System – accounting software
NCLB – No Child Left Behind
ODSS – Office of District Support Services
OEA – Office of Educational Accountability
PD – Professional Development
PSD – Professional Staff Data
RTTT – Race to the Top
SAAR – Superintendent’s Annual Attendance Report
SBDM – School-Based Decision Making
SEEK – Support Education Excellence in Kentucky
SFCC – School Facilities Construction Facility
SFSF – State Fiscal Stabilization Funds
SIS – Student Information System
SOY – Start of year
TEK – Transforming Education in Kentucky
YEC – Year-end close

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
JULY	Record of Daily Attendance (PA-2)	BEGIN NEW YEAR PROCESSING – Roll Accounting Period (BGL-2)	Review Accumulators (PR-PER-2)	Begin processing New Year P.O.'s	DAILY – Perform dbbackup option #1 (OSA – 8)	Perform depreciation once a year	Performance Bond and Bond of Depository due to KDE 1st
	Teacher's Monthly Attendance Report (PA-3)	Set Holding-year open flag (BGL-2) 1 st working day	Notification of Reemployment of Certified Staff with best estimate of salary (KRS 161.760) 45 Days before School Starts for Students	Prove encumbrances at end of year	WEEKLY – Perform dbbackup option #3 (OSA – 8)	Add new, remove retired and adjust assets	Certification of Transportation Mileage – Bus Use Report to KDE 8 th
		Continue Preparing for Year End Close (BGL- 2)	Run KTRS Report Before Step Increase		MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)	Reconcile fixed asset module to G/L module	KTRS Retiree Employment Report to KTRS 13 th
		Perform Month – End Processing for June including full tables validation (BGL-1)	Update Payroll for New Year Grants & Extra Service		DURING YEAR END CLOSING – Perform dbbackup options # 1 & # 5 (OSA-8)		KTRS Report Due to KTRS (PR-STW-3) 15 th
		Run Annual Project Budget Reports	Perform Step Increase		Shut down RS6000 (OSA – 8)		CERS Annual Report Due to CERS (PR-STW-2) 20 th
		Close Fiscal Year, which includes budget completions (BGL- 2)	Mass Post Accruals (PR-PER-3)				Tax Collector's Report and Reconciliation Due to KDE 25 th
		Run the Annual Financial Report					Annual Financial Report Due to KDE 25 th
		4 th Working Day Each Month – SEEK EFT					CDIP 4 th Quarter Expenditure Report due to KDE 25 th
							Federal Cash Requests to KDE

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
JULY (cont)							KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
							<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
							<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th
							<u>PAYROLL QUARTERLY</u> 941 Report to IRS 31st Unemployment Report to KY Unemployment Insurance (PR-STW-8) Local tax reports as required

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
AUG.	Record of Daily Attendance (PA-2)	4 th Working Day Each Month – SEEK EFT			DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, remove retired and adjust assets	Federal Cash Requests to KDE
	Teacher’s Monthly Attendance Report (PA-3)	Perform Month – End Processing for July including full tables validation (BGL-1)			WEEKLY – Perform dbbackup option #3 (OSA – 8)		KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
	Verify transportation codes	Post/Run AFR in Newspaper or on WEB			MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
		Receive Certified Property Assessment and Tax Rate (Aug. – Dec.)			Shut down RS6000 (OSA – 8)		<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th
		Schedule Tax Rate Hearing if Required (Aug. – Dec.)					
		Submit Levied Tax Rates to KDE (Aug.- Dec.)					
		Begin Preparing Working Budget					

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
SEPT.	Record of Daily Attendance (PA-2)	4 th Working Day Each Month – SEEK EFT	Prepare PSD's and CSD's as of Sept. 15		DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, retire, and adjust assets	Working Budget Report Due to KDE 30 th
	Teacher's Monthly Attendance Report (PA-3)	Perform Month – End Processing for August including full tables validation (BGL-1)			WEEKLY – Perform dbbackup option #3 (OSA – 8)		CERS SOY Report due to CERS (PR-STW-2) 30 th
		Continue Preparing and Finalize Working Budget (STW-GL-4)			MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		Federal Cash Requests to KDE
		Adjustments to School Council Allocations for Changes in Salary and Enrollment 15 th			Shut down RS6000 (OSA – 8)		KY New Hire Report to KY New Hire Operations Center in WI (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
		Receive Certified Property Assessment and Tax Rate (Aug. – Dec.)			Change the ROOT password		<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
		Schedule Tax Rate Hearing If Required (Aug. – Dec.)			Perform murefresh		<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th
		Submit Levied Tax Rates to KDE (Aug.- Dec.)					Technology Activity Report due to KDE 30 th
		LEA to Receive Tentative State SEEK Projection for Current Year from KDE					

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
OCT.	Determine Dropouts 1 st	4 th Working Day Each Month – SEEK EFT	Review Accumulators (PR-PER-2)	Prove encumbrances for quarter	DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, retire and adjust assets	Notification on Motor Vehicle Rate Due to Revenue Cabinet 1 st
	Record of Daily Attendance (PA-2)	Perform Month-End Processing for September including full tables validation (BGL-1)	Open Enrollment for Health Insurance (PR-PER-7)		WEEKLY – Perform dbbackup option #3 (OSA – 8)	Reconcile fixed asset module to G/L module	VT-1 application for transportation of vocational students due to KDE 1 st
	Teacher’s Monthly Attendance Report (PA-3)	Run Quarterly Project Budget Reports			MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		PSD’s and CSD’s Due to KDE 1 st
		Receive Certified Property Assessment and Tax Rate (Aug. – Dec.)			Shut down RS6000 (OSA – 8)		CDIP 1 st Quarter Expenditure Report due to KDE 25 th
		Schedule Tax Rate Hearing if Required (Aug. – Dec.)					CPA Audit Extension Due to KDE 31 st
		Initiate Process of Projecting Enrollment/ADA for Next School Year					KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
		Initiate Annual Needs for Next School Year					Federal Cash Requests
		Revise Allocations to School Councils for Changes in ADA & SEEK for second month adjustments					<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
OCT. (cont)							<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th
							<u>PAYROLL QUARTERLY</u> 941 Report to IRS 31st Unemployment Report to KY Unemployment Insurance (PR-STW-8) Local tax reports as required

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
NOV.	Record of Daily Attendance (PA-2)	4 th Working Day Each Month—SEEK EFT		Prepare New Debt Service Schedule	DAILY – perform dbbackup option #1 (OSA – 8)	Add new, retire, and adjust assets	Growth Factor Report due to KDE 1 st
	Monthly Attendance Report (PA-3)	Perform Month-End processing for Oct including full tables validation (BGL-1)	Process Employee Deduction Changes for Health Insurance		WEEKLY – Perform dbbackup option #3 (OSA – 8)		Non Academic Data Report due to KDE 1 st
		Post auditor adjustments & send new AFR to KDE			MONTHLY– Perform dbbackup option # 1 & #5 (OSA – 8)		School Bus Purchase Authorization Form to KDE 15 th
		Receive Certified Property Assessment & Tax Rate (Aug– Dec)			Shut down RS6000 (OSA – 8)		CPA Audit Report To KDE 15 TH
		Schedule Tax Rate Hearing if Required (Aug – Dec)					Transportation Growth Factor Adjustment Form to KDE 1 st
		Submit Levied Tax Rates to KDE (Aug- Dec)					Submit list of students covered by non-resident contracts to KDE 1 st
		Continue Annual Needs Assessment for Next School Year					KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
		Begin Preliminary Budget Development for Next School Year					<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in; State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
		Confirm/Adjust KDE Estimates of District Data for Next Year's Forecast SEEK Calculation					<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th
		Submit Levied Tax Rates to KDE (Aug.- Dec.)					Idea B Maintenance of Effort Due to KDE 30 th

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
DEC.	Record of Daily Attendance (PA-2)	4 th Working Day Each Month SEEK EFT	Prepare for W-2 Processing		DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, remove retired and adjust assets	IDEA B Child Count as of Dec 1 st due to KDE 15 th
	Teacher’s Monthly Attendance Report (PA-3)	Perform Month-End Processing for November including full tables validation (BGL-1)	Begin Working on Salary Schedule		WEEKLY – Perform dbbackup option #3 (OSA – 8)		State Preschool Enrollment Count as of Dec 1 st due to KDE 15 th
		Complete Annual Needs Assessment for Next School Year			MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		Technology Tools Readiness Survey to KDE 1st
		LEA to Receive Forecast State SEEK for Next School Year			Shut down RS6000 (OSA – 8)		Federal Cash Requests to KDE
		Continue Budget Development for Next School Year Draft Budget			Change the ROOT password		KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
		Receive Certified Property Assessment & Tax Rate (Aug–Dec) <hr/> Schedule Tax Rate Hearing if Required (Aug. – Dec.)			Perform murefresh		<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
		Submit Levied Tax Rates to KDE (Aug.-Dec.)					<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGNECY DUE DATES
JAN.	Record of Daily Attendance (PA-2)	4 th Working Day Each Month – SEEK EFT	Review Accumulators (PR-PER-2)	Prove encumbrances for quarter	DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, remove retired and adjust assets	KEES Report for Fall Graduates due to KDE 15 th
	Monthly Attendance Report (PA-3)	Perform Month-End process for Dec. including full tables validation (BGL-1)	Process W-2's	Process 1099's		Reconcile fixed asset module to G/L module	CDIP 2 nd Quarter Expenditure Report due to KDE 25 th
	Verify transportation codes	Run Quarterly Project Budget Reports			WEEKLY – Perform dbbackup option #3 (OSA – 8)		Federal Cash Request due to KDE
		Finalize Draft Budget and review by Local Board 31 st			MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
					Shut down RS6000 (OSA – 8)		<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
							<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th
							<u>PAYROLL QUARTERLY</u> 941 Report to IRS 31st Unemployment Report to KY Unemployment Insurance (PR-STW-8) Local tax reports as required.

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGNECY DUE DATES
FEB.	Record of Daily Attendance (PA-2)	4 th Working Day Each Month – SEEK EFT			DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, remove retired and adjust assets	Submit contracts for non-resident pupils for upcoming school year to KDE 702 KAR 7:125(14) 1 st
	Teacher’s Monthly Attendance Report (PA-3)	Perform Month-End Processing for January including full tables validation (BGL-1)			WEEKLY – Perform dbbackup option #3 (OSA – 8)		Annual Homeless Children Count Survey due to KDE 14 th
		Forecast Ending GF Balance for Board			MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		Federal Cash Requests to KDE
		Any Revisions of Staffing Policy or Guidelines Shall be Adopted by the Board and Must be Submitted to KDE by March 1 st			Shut down RS6000 (OSA – 8)		KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
		Prepare Allocations for School Councils					<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
							<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
MARCH	Record of Daily Attendance (PA-2)	SBDM Allocations Due to Councils by 1 st			DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, remove retired and adjust assets	Federal Cash Requests to KDE
	Teacher’s Monthly Attendance Report (PA-3)	4 th Working Day Each Month SEEK EFT			WEEKLY – Perform dbbackup option #3 (OSA – 8)		KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
		Perform Month-End Processing for February including full tables validation (BGL-1)			MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
		KISTA Bus Sale Resolution Adopted by Local Board			Shut down RS6000 (OSA – 8)		<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th
					Change the ROOT password		
					Perform murefresh		

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
APRIL	Record of Daily Attendance (PA-2)	4 th Working Day Each Month – SEEK EFT	Review Accumulators (PR-PER-2)	Prove encumbrances for quarter	DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, remove retired and adjust assets	CDIP 3 rd Quarter Expenditure Report due to KDE 25 th
	Teacher’s Monthly Attendance Report (PA-3)	Perform Month-End Processing for March including full tables validation (BGL-1)	KRS 161.760 Notification of Reemployment of Cert Staff 30 th		WEEKLY – Perform dbbackup option #3 (OSA – 8)	Reconcile fixed asset module to G/L module	Federal Cash Requests due to KDE
		Begin preparing Tentative Budget	KRS 161.750(2) Notice of non-renewal for certified staff 30 th		MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
		Run Quarterly Project Budget Reports	KRS 161.011 Notice of non-renewal for classified staff 30 th		Shut down RS6000 (OSA – 8)		<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
		Finalize EOY Projection on GF					<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th
		LEA to Receive Notification from KDE of Final State SEEK					<u>PAYROLL QUARTERLY</u> 941 Report to IRS 31st Unemployment Report to KY Unemployment Insurance (PR-STW-8) Local tax reports as required

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
MAY	School calendar for upcoming school year approved by LEA 15 th	4 th Working Day of Each Month – SEEK EFT	KRS 161.760 Notification of Certified Staff Reduction of Duties 90 Days before School Starts for Students	Begin processing Next Year P.O.'s (Optional)	DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, remove retired and adjust assets	Salary Supplement Application for National Board Certification Reimbursement due to KDE 1 st
	Record of Daily Attendance (PA-2)	Perform Month-End Process for April including full tables validation (BGL-1)	KRS 161.760 Requires Salary Notification to Certified Staff 45 Days before School Starts for Students	Clean-up Purchase Orders for Year End	WEEKLY – Perform dbbackup option #3 (OSA – 8)		State Preschool EOY Supplemental Count due to KDE 15 th
	Teacher's Monthly Attendance Report (PA-3)	Finalize Tentative Budget			MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		Tentative Budget to Local Board and KDE 30 th
		Approve Salary Schedule at Board Meeting			Shut down RS6000 (OSA – 8)		CPA Audit Contracts to KDE 31 st
		Audit Contract Approved by Board					Certification of transportation for home trips for Resident pupils of KSD/KSB due to KDE 31 st
		Section 7 Allocations Due to School Councils 30 th					Certification of transportation for daily trips for pupils attending KSD/KSB due to KDE 31 st
		Complete Creation of Fund 2 Accounts for the Next Year					Federal Cash Requests
							KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
MAY (cont)							<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
							<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGNECY DUE DATES
JUNE	Record of Daily Attendance (PA-2)	4 th Working Day Each Month – SEEK EFT	KRS 161.760 Requires Salary Notification to Certified Staff 45 Days before School Starts for Students	Continue Processing Next Year P.O.'s (optional)	DAILY – Perform dbbackup option #1 (OSA – 8)	Add new, remove retired and adjust assets	School Calendar Due (upcoming year) to KDE 30 th
	Teacher's Monthly Attendance Report (PA-3)	Perform Month-End Process for May including full tables validation (BGL-1)		Continue Processing Current Year P.O.'s	WEEKLY – Perform dbbackup option #3 (OSA – 8)	Perform depreciation once a year	Amended School Calendar due (current year) to KDE 30 th
		Prepare for Year End Close			MONTHLY – Perform dbbackup Options # 1 & #5 (OSA – 8)		Superintendent's Annual Attendance Report Due to KDE 30 th
					Shut down RS6000 (OSA – 8)		Safe Schools Data Report Due to KDE 30 th
					Change the ROOT password		KEES Report due to KDE 30 th
					Perform murefresh		Home/Hospital Forms due to KDE 30 th
							Transportation Adjustment Form EOY Report due to KDE 30 th
							Amendments to contracts for non-resident students due to KDE 30 th
							VT-2 District Annual Claim – Reimbursement for transporting Vocational Students due to KDE 30 th
							District Assurances for Improvement Planning due to KDE by email 30 th
							Federal Cash Requests to KDE

FINANCIAL MANAGEMENT CALENDAR

MONTH	ATTEND- ANCE	BUDGET CYCLE & GENERAL LEDGER	MUNIS PAYROLL	MUNIS PURCHASE ORDERS & ACCOUNTS PAYABLE	MUNIS SYSTEM ADMIN.	FIXED ASSETS	KDE OR OTHER AGENCY DUE DATES
JUNE (cont)							KY New Hire Report to KY New Hire Operations Center in Wisconsin (42 U.S.C. 653 Sec 453) (PR-STW-7) 20 days after hire
							<u>AFTER EACH PAYROLL</u> KTRS remittance to KTRS 15 days after Federal tax call in State tax mailed Federal Reimbursement File to KDE (PR-STW-12) Flex Spending Contribution File to KDE
							<u>PAYROLL MONTHLY</u> Health Insurance Remittance File to KDE by 3 rd business day of month (PR-PER-1) CERS Report to CERS (PR-STW-1) 10 th

WEB SUBMISSION

Web site used by KDE for allowing districts to submit reports and data to us quickly and securely. It is located at:

<https://apps.kde.state.ky.us/login/>

The following items are submitted from this location:

- SEEK Trend Data Form
- Tax Rate Levied Form
- Unaudited & Audited AFR
- Tentative & Working Budget
- Transportation Adjustment EOY Form
- Transportation Growth Factor Adjustment Form

Users must be set up correctly to have access to submit finance files. It is really important that the correct files are chosen during the submission process.

AFR, Tentative Budget and Working Budget files must be saved in text or plain text format on your PC or district server.

ACCOUNT CODE STRUCTURE

The KDE account code structure provides a framework for a comprehensive financial management system that serves all local districts regardless of size.

The Chart of Accounts (COA) allows adaptability for districts to manage their own information needs, while allowing KDE to gather consistent financial information.

KDE must provide financial information to many stakeholders and we want the information to be relevant and reliable.

Examples of Accounts:

- 110-3111 is a revenue account used to record receipts of State SEEK funds
- 0102118-0644-1600 is an expenditure account used to record textbooks purchased for instructional purposes in a school paid by Textbook Grant money
- 36-6101 is a balance sheet account for construction fund cash

Standard Account Formation

ORG – OBJECT – PROJECT

Organization Code (Org Code)

- First code in any account – required for all accounts
- Each account type has specific org type, such as balance sheet (2 digits); revenue (3 or 6 digits)
- Expenditure org codes are seven digit numbers that consist of a combination of five segments

(Fund, Unit, Function, Program, Instructional Level)

- First three digits represent unit
- Fourth digit represents the fund
- Last three digits referred to as the KEY CODE (randomly selected), which is a representation of the function and program

Example of Expenditure Org Code:

0011075 – Superintendent's Office

001 – Central Office Unit

1 – General Fund

075 – Key Code for Superintendent's Office – meaning 2321 function (Office of Supt); 470 program (Support Services)

Object Codes

- Second set of numbers in an account code – required on all accounts
- Four digit code (KDE standard) – districts can add fifth and/or sixth digit as needed
- Identifies:
 - What was purchased
 - Source of revenue
 - Kind of balance sheet account
- Each object type follows a pattern
 - Expenditure Object Codes
 - Second digit determines type of expenditure
 - 0100 – Salaries/Personnel Services
 - 0200 – Employee Benefits
 - 0300 – Purchased Professional & Technical Svcs
 - 0400 – Purchased Property Services
 - 0500 – Other Purchased Services
 - 0600 – Supplies
 - 0700 – Property

0800 – Debt Service & Miscellaneous

0900 – Other Items

○ Revenue Object Codes

- First digit determines source of revenue

0999 – Beginning Balance

1000 – Local Sources

3000 – State Sources

4000 – Federal Sources

5000 – Other Receipts

○ Balance Sheet Object Codes

- First digit determines whether it is an asset, liability or fund balance account

6000 – Assets

7000 – Liabilities

8000 – Fund Balance

Project Codes

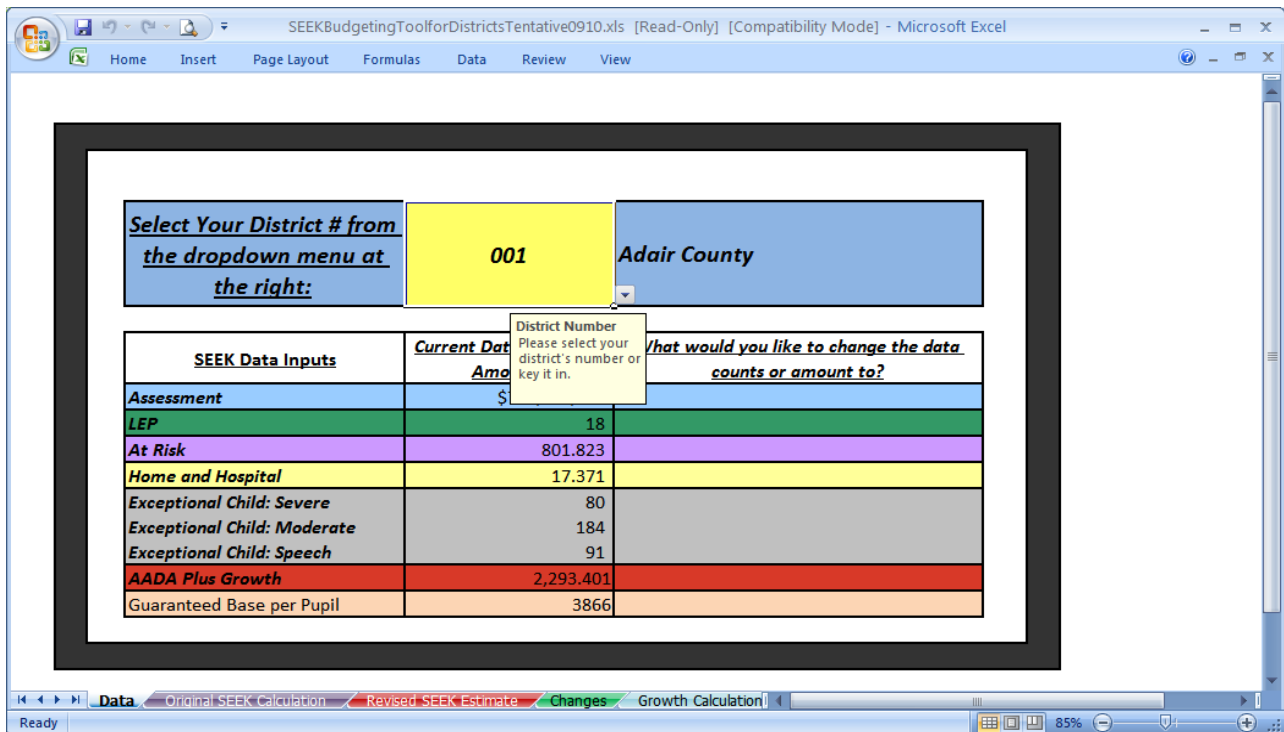
- Third code in any account -not always necessary, however mandatory for any multi-year fund (Fund 2 and Fund 360 - construction)
- Four or five digit code

- Identifies specific local, state or federal grant programs
- KDE sets uniform project codes for state and federal grants
- Local districts choose codes for local grants and/or donations
- First digit determines funding source
 - 0000 to 0999 – Local Project
 - 1000 to 1999 – State Grant
 - 2000 to 699X – Federal Grant
 - 8000 to 8999 – Construction Project

SEEK CALCULATOR BUDGETING TOOL

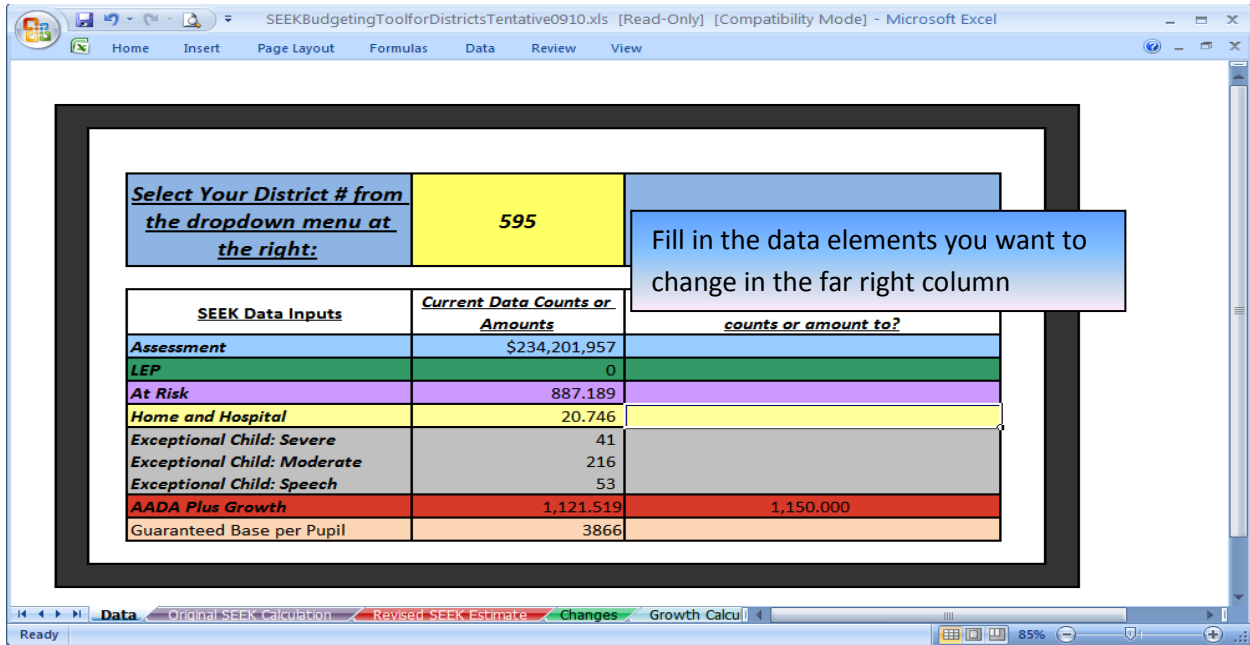
KDE has developed a SEEK Budgeting Tool to assist districts in preparation for financial changes and impacts that they may foresee in their district. Please be aware that this work book is to be used for budgeting purposes only. It does not substitute for the actual SEEK calculations performed by KDE and posted to our website.

- Link to access the Budgeting Tool on KDE’s Website:
<http://www.education.ky.gov/KDE/Administrative+Resources/Finance+and+Funding/School+Finance/SEEK+and+Tax+Rates/SEEK+Calculation+Budgeting+Tool+for+Districts.htm>
- Then use the following link at the bottom of the page:
[SEEK Budgeting Tool for Districts - Based on 2009-10 Tentative SEEK Calculation](#)

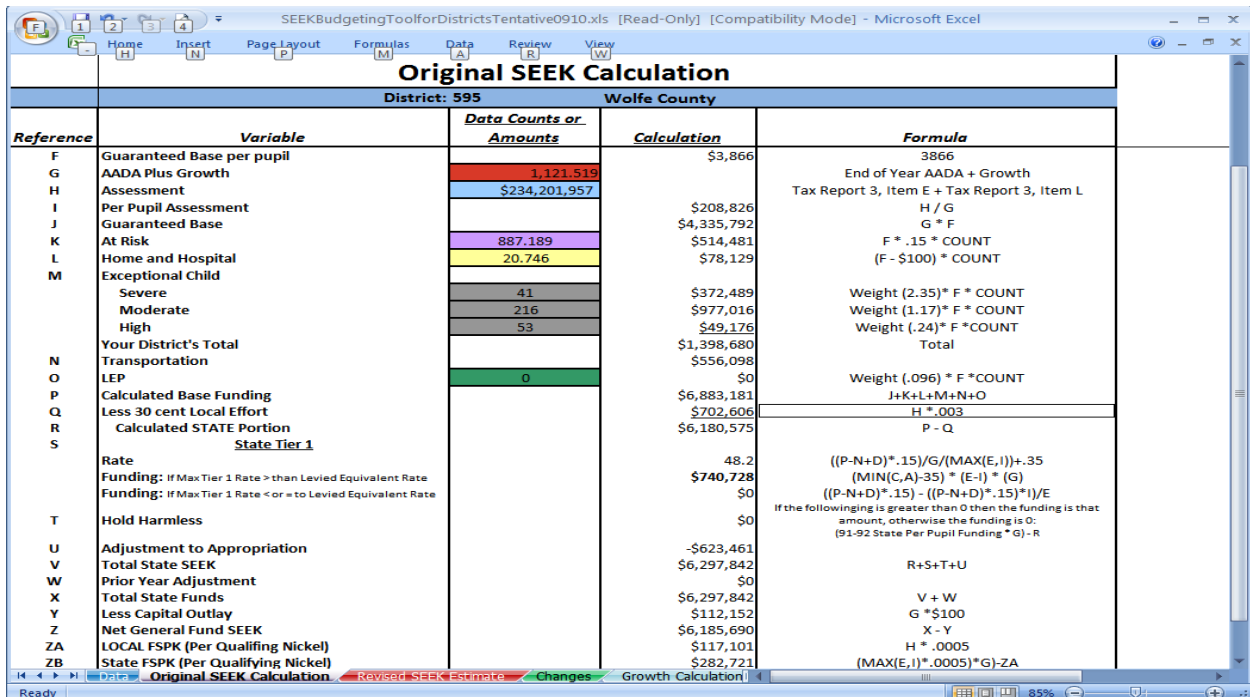


SEEK CALCULATOR BUDGETING TOOL

1. Use the tab labeled "Data" to enter the data that you would like to use to calculate your district's SEEK Funding. Use the drop down menu to select your district and enter new/updated data in the column to the right only.



2. Click on the tab labeled "Original" to view the SEEK funding dollars based on the original data.



SEEK CALCULATOR BUDGETING TOOL

- Click on the tab labeled "Revised SEEK Estimate" to view revised SEEK calculations that are based off of the new/updated data that was entered on the tab labeled "Data".

Revised SEEK Estimate				
District: 595 Wolfe County				
Reference	Variable	Data Counts or Amounts	Calculation	Formula
F	Guaranteed Base per pupil		\$3,866	3866
G	AADA Plus Growth	1,150,000		End of Year AADA + Growth
H	Assessment	\$234,201,957		Tax Report 3, Item E + Tax Report 3, Item L
I	Per Pupil Assessment		\$203,654	H / G
J	Guaranteed Base		\$4,445,900	G * F
K	At Risk	887,189	\$514,481	F * .15 * COUNT
L	Home and Hospital	20,746	\$78,129	(F - \$100) * COUNT
M	Exceptional Child			
	Severe	41	\$372,489	Weight (2.35) * F * COUNT
	Moderate	216	\$977,016	Weight (1.17) * F * COUNT
	High	53	\$49,176	Weight (.24) * F * COUNT
	Your District's Total		\$1,398,680	Total
N	Transportation		\$556,098	
O	LEP	0	\$0	Weight (.096) * F * COUNT
P	Calculated Base Funding		\$6,993,288	J+K+L+M+N+O
Q	Less 30 cent Local Effort		\$702,606	H *.003
R	Calculated STATE Portion		\$6,290,683	P - Q
S	State Tier 1			
	Rate		48.1	((P-N+D)*.15)/G/(MAX(E,I))+.35
	Funding: If Max Tier 1 Rate > than Levied Equivalent Rate		\$0	(MIN(C,A)-35) * (E-I) * (G)
	Funding: If Max Tier 1 Rate < or = to Levied Equivalent Rate		\$765,012	((P-N+D)*.15) - ((P-N+D)*.15*I)/E
T	Hold Harmless		\$0	If the following is greater than 0 then the funding is that amount, otherwise the funding is 0: (91-92 State Per Pupil Funding * G) - R
U	Adjustment to Appropriation		-\$623,461	
V	Total State SEEK		\$6,432,234	R+S+T+U
W	Prior Year Adjustment		\$0	
X	Total State Funds		\$6,432,234	V + W
Y	Less Capital Outlay		\$115,000	G * \$100
Z	Net General Fund SEEK		\$6,317,234	X - Y
ZA	LOCAL FSPK (Per Qualifying Nickel)		\$117,101	H * .0005
ZB	State FSPK (Per Qualifying Nickel)		\$292,874	(MAX(E,I)*.0005)*G)-ZA

- Click on the tab labeled "Changes" to view and compare changes from the original data versus the new revised SEEK estimate based off of data entered on the "Data" tab.

Overall Changes From Original		
District: Wolfe County		
Variable	Counts	Calculation
AADA Plus Growth	28.48	
Assessment	0.00	
Per Pupil Assessment		-\$5,171.79
Guaranteed Base		\$110,107.55
At Risk	0.00	\$0.00
Home and Hospital	0.00	\$0.00
Exceptional Child		
Severe	0.00	\$0.00
Moderate	0.00	\$0.00
High	0.00	\$0.00
Your District's Total		\$0.00
Transportation	0.00	\$0.00
LEP	0.00	\$0.00
Calculated Base Funding		\$110,107.55

SEEK CALCULATOR BUDGETING TOOL

- Click on the tab labeled “Growth Calculations” to view and compute changes to AADA based on estimated

Select Your District # from the dropdown menu at the right:		
	595	Wolfe County
SEEK Data Inputs		
	<i>Current Data Counts or Amounts</i>	<i>What would you like to change the data counts to?</i>
Prior Year End of Year AADA <i>SAAR number Submitted to KDE by June 30</i>	1,121.519	1,130.000
2nd Month Growth Count <i>Submitted to KDE after 2nd month of school</i>	1,140.419	1161.000
Current Year Second Month Growth Factor % <i>Calculation = (Current Year 2nd Month Growth Count - Prior Year 2nd Month Growth Count) / Prior Year 2nd Month Growth Count</i>	-0.08%	1.80%
Growth <i>Calculation = Current Year Second Month Growth Factor % times Prior Year End of Year AADA</i>	0.000	20.393
Prior Year End of Year AADA plus Growth	1,121.519	1,150.393

Note: Enter the newly calculated AADA plus Growth on the "Data" tab to see the impact.

UNDERSTANDING REPORTS

Several reports are crucial to new finance officers:

- Balance Sheet
- Year-to-Date Budget Report
- Project Budget Report

Basics of the Balance Sheet

- Assets – what’s yours – owned resources including cash, investments, accounts receivables (what others owe you)
- Liabilities – what’s theirs – items you owe others including payables, loans, unremitted payroll taxes withheld
- Fund Balance – what is truly yours – many categories of restrictions, reserves, and unreserved monies
- $Assets = Liabilities + Fund\ Balance$
- Balance Sheet reports the financial position of a particular fund on a given date
- Where is the Balance Sheet found in MUNIS – Financials/General Ledger Menu/End of Period Menu/Balance Sheet Report

Balance Sheet Object Codes

- First digit determines whether it is an asset, liability or fund balance account
 - 6000 – Assets
 - 7000 – Liabilities
 - 8000 – Fund Balance

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rgardkde | BALANCE SHEET FOR 2010 6
 FUND: 1 GENERAL FUND /

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-69,368.02	1,027,751.56
TOTAL ASSETS			-69,368.02	1,027,751.56
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,245.52	11,242.06
10	7603	ENCUMBRANCES	.00	868.92
TOTAL LIABILITIES			1,245.52	12,110.98
FUND BALANCE				
10	6302	REVENUES CONTROL	-287,172.16	-2,734,967.83
10	7602	EXPENDITURES CONTROL	355,294.66	1,695,974.21
10	8753	RESERVED FOR ENCUMBRANCES	.00	-868.92
TOTAL FUND BALANCE			68,122.50	-1,039,862.54
TOTAL LIABILITIES + FUND BALANCE			69,368.02	-1,027,751.56

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Control Accounts

- Accounts with running totals of the revenues and expenditures posted year-to-date
- Do not post to these accounts in a GEN journal unless directed to by MUNIS or KDE
- Expenditure control account normally has a debit balance
- Revenues control account normally has a credit balance
- When you post a transaction to a revenue or expenditure account, MUNIS automatically posts to the revenue and expenditure control accounts for you

- These accounts are automatically closed into fund balance during the year end close process
- In a perfect world, you will never have to post to one of these accounts

What to look for at the end of the month:

- Does the balance sheet balance?
Do assets = liabilities + fund balances?
- Have all interfund receivables (sometimes called due to/due from) been cleared?
- Do encumbrances equal reserve for encumbrances?
- Are there unexplainable payables or accounts showing on the balance sheet?

FUND: 1		GENERAL FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
10	6101	CASH IN BANK	-164,961.56	862,790.00	
10	6102	CASH IN PAYROLL CLEARING ACCT	-123.37	-123.37	
10	6131	RECEIVABLE FROM SPECIAL REV FN	97,243.62	97,243.62	
10	6133	RECEIVABLE FROM BLDG FND 1	28,340.52	28,340.52	
10	6139	RECEIVABLE FROM FOOD SVC FND	27,969.25	27,969.25	
TOTAL ASSETS			-11,531.54	1,016,220.02	
LIABILITIES					
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-4,654.78	6,587.28	
10	7472	FICA WITHHELD PAYABLE	-20.66	-20.66	
10	7603	ENCUMBRANCES	.00	868.92	
TOTAL LIABILITIES			-4,675.44	7,435.54	
FUND BALANCE					
10	6302	REVENUES CONTROL	-368,085.63	-3,103,053.46	
10	7602	EXPENDITURES CONTROL	384,292.61	2,080,266.82	
10	8753	RESERVED FOR ENCUMBRANCES	.00	-868.92	
TOTAL FUND BALANCE			16,206.98	-1,023,655.56	
TOTAL LIABILITIES + FUND BALANCE			11,531.54	-1,016,220.02	

Basics of the Year-to-Date Budget Report

- Revenues – what you receive
- Expenditures – what you spend
- Year-to-Date Budget Report reflects the financial activity (revenues and expenditures) of the district over a given period of time (could be monthly, quarterly or annually)
- Where is the Year-to-Date Budget Report found in MUNIS – Financials/General Ledger Menu/Inquiries and Reports Menu/YTD Budget Report

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rgardkde | YEAR TO DATE BUDGET REPORT | glytdbud

FOR 2010 08

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
320 BUILDING FUND (5 CENT LEVY)							

0003209 EDUCATIONAL SPECIFICATIONS DEV							

0346 ARCHECTUR & ENGINEERING SVCS	31,030	31,030	.00	.00	.00	31,030.00	.0%
TOTAL EDUCATIONAL SPECIFICATIONS	31,030	31,030	.00	.00	.00	31,030.00	.0%
0003212 DEBT SERVICE							

0831 REDEMPTION OF PRINCIPAL	136,739	136,739	142,683.00	.00	.00	-5,944.00	104.3%
0832 INTEREST	108,299	108,299	82,486.40	336.44	.00	25,812.60	76.2%
TOTAL DEBT SERVICE	245,038	245,038	225,169.40	336.44	.00	19,868.60	91.9%
320 BUILDING FUND REVENUE							

0999 BEGINNING CASH BALANCE	-14,838	-14,838	.00	.00	.00	-14,838.00	.0%
1111 GENERAL REAL PROPERTY TAX	-77,500	-77,500	-76,229.00	.00	.00	-1,271.00	98.4%
3200 RESTRICTED STATE REVENUE	-183,730	-183,730	-86,186.00	.00	.00	-97,544.00	46.9%
TOTAL BUILDING FUND REVENUE	-276,068	-276,068	-162,415.00	.00	.00	-113,653.00	58.8%
TOTAL BUILDING FUND (5 CENT LEVY)	0	0	62,754.40	336.44	.00	-62,754.40	100.0%
TOTAL REVENUES	-276,068	-276,068	-162,415.00	.00	.00	-113,653.00	
TOTAL EXPENSES	276,068	276,068	225,169.40	336.44	.00	50,898.60	

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What does the Year-to-Date Budget Report tell you?

- Revenues for the period requested and for the year separated by object codes including a column for the budget
- Expenditures for the period requested and for the year separated by org code and object codes including a column for the budget
- Comparisons between the budget and the year-to-date revenues and expenditures in dollars and percentages

Basics of the Project Budget Report

- Very similar to the Year-to-Date Budget Report however it is for multi-year funds (Fund 2 Grants and Fund 360 Construction)
- Revenues and expenditures accumulated over the life of the project, including the budget and
- Where is the Project Budget Report found in MUNIS – Financials/General Ledger Menu/Project Accounting Menu/MTD Project Budget Report
- Lots of report options for how the report looks – some frequently used sequences are 12 – project, 9 – org code, 11 – object code; and 12 – project (totals only with no page breaks) – this can be used to review projects with many projects on a page

What does the Project Budget Report tell you?

- Budget for a particular project
- Comparisons between budget and the actual revenues and expenditures
- If no one is requesting reimbursement for a grant or if expenditures are being coded to a prior year grant by mistake

DESCRIPTION	ENCUMBRANCE	REVISED BUDGET	MONTH TO DATE	QUARTER TO DATE	YEAR TO DATE	PROJECT TO DATE	AVAILABLE BUDGET

0002053	PROFESSIONAL DEVEL INSTRUCT						

0338	REGISTRATION FEES	0	500.00	.00	.00	2500.00	2500.00 -2000.00
0582	TRAVEL - OUT OF DISTRICT		1539.00	.00	.00	1026.24	1026.24 512.76
	TOTAL PROFESSIONAL DEVEL INSTRUCT	0	2039.00	.00	.00	3526.24	3526.24 -1487.24
0112053	PROFESSIONAL DEVEL INSTRUCTION						

0338	REGISTRATION FEES	0	336.00	.00	.00	624.00	624.00 -288.00
0582	TRAVEL - OUT OF DISTRICT	0	1200.00	.00	.00	95.12	95.12 1104.88
0610	GENERAL SUPPLIES		.00	.00	.00	137.50	137.50 -137.50
	TOTAL PROFESSIONAL DEVEL INSTRUCTION	0	1536.00	.00	.00	856.62	856.62 679.38
0202053	PROFESSIONAL DEVEL INSTRUCTION						

0338	REGISTRATION FEES	270	305.00	.00	.00	150.00	150.00 -115.00
0582	TRAVEL - OUT OF DISTRICT	0	2000.00	.00	.00	692.69	692.69 1307.31
0610	GENERAL SUPPLIES		.00	.00	.00	137.50	137.50 -137.50
	TOTAL PROFESSIONAL DEVEL INSTRUCTION	270	2305.00	.00	.00	980.19	980.19 1054.81
220	GRANT REVENUE						

3200	RESTRICTED STATE REVENUE	0	-5880.00	.00	.00	-3164.00	-3164.00 -2716.00
	TOTAL GRANT REVENUE	0	-5880.00	.00	.00	-3164.00	-3164.00 -2716.00
	TOTAL PROFESSIONAL DEVELOPMENT	270	.00	.00	.00	2199.05	2199.05 -2469.05
	TOTAL REVENUES	0	-5880.00	.00	.00	-3164.00	-3164.00 -2716.00
	TOTAL EXPENSES	270	5880.00	.00	.00	5363.05	5363.05 246.95
	GRAND TOTALS	270	.00	.00	.00	2199.05	2199.05 -2469.05