



Andy Beshear Governor

School Facilities Construction Commission Finance and Administration Cabinet

Heather Overby Chairman

Ms. Holly M. Johnson Secretary Frankfort, KY 40622 (502) 564-5582 (888) 979-6152 Fax

200 Mero Street 5th Floor

Kristi Russell Executive Director

10/13/2025

Brian Yearwood, Superintendent Jefferson County Schools P. O. Box 34020 Louisville, KY 40232

Dear Superintendent Brian Yearwood:

Pursuant to KRS 157.655-157.660 and 750 KAR 2:010, the School Facilities Construction Commission (SFCC) is hereby making an official FY2026 KETS offer of assistance to your Board of Education. Acceptance of this offer of assistance commits the Board of Education to follow the statutes and regulations of the SFCC and the Kentucky Department of Education governing the Education Technology Funding Program.

Based on the statewide ADA figures being used for 2024-2025 SEEK this year, your first offer of assistance in FY2026 is in the amount of \$992240. Accepted state technology fund offers of assistance **must be matched equally** by your Board of Education or can be escrowed for up to three (3) years.

Please note that the education technology funds restricted account has a new designation in the MUNIS chart of accounts: **Fund 2, Project 162M** EdTech account. In order for your district to receive funds, local funds should be transferred to that account.

In responding to this offer of assistance, please provide via email at KETS-Offers@education.ky.gov the following information:

- 1. Copy of a report from the MUNIS accounting system demonstrating evidence of a journal entry certifying local matching funds have been transferred to **Fund 2, Project 162M** EdTech account. The certification shall be the signature of the superintendent on the report
- 2. Excerpt of Board of Education meeting minutes (accepting, escrowing, or rejecting offer within 60 days from the date of offer)
- 3. Return the attached Fund Utilization Form Required with Journal Entry.

As always, we look forward to working with you in the Education Technology program. We trust you will join us in continuing the success of this program in your district and in the Commonwealth of Kentucky as a whole. Your District Technology Leader has been provided additional information and they should work with their regional KETS Engineer concerning any questions related to the Education Technology program.

Sincerely,

Kristi Russell

Executive Director, SFCC

Kunsti Russell

KENTUCKY EDUCATION TECHNOLOGY FUNDING PROGRAM **FUND UTILIZATION PLANNING FORM**

DUE DATE: 60 days from receipt of Offers Notification

| Name of District: Jefferson County Schools | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|
| 1 st Offer of Assistance Amount: \$992240 | | | | | | | | | | | |
| Declaration of Intentions: Check only one | | | | | | | | | | | |
| ☑ The entire amount of the Offer of Assistance | e will be matched at the present time. | | | | | | | | | | |
| \Box The entire amount of the Offer of Assistance will be escrowed for up to: | | | | | | | | | | | |
| choose only one: | | | | | | | | | | | |
| □ 1 year | | | | | | | | | | | |
| □ 2 years | | | | | | | | | | | |
| ☐ 3 years | | | | | | | | | | | |
| ☐ The entire amount of the Offer of Assistance | e is rejected. | | | | | | | | | | |
| ☐ A portion of this Offer of Assistance is being | matched at the present time in the amount of | | | | | | | | | | |
| \$ | | | | | | | | | | | |
| The remaining amount of \$ | will be escrowed for years | | | | | | | | | | |
| (maximum of 3). | | | | | | | | | | | |
| The remaining amount of \$ | will be rejected. | | | | | | | | | | |
| Warranta shida budha nalisisa nasaad budha Wanta | ole Decod of Education Coloral Englisher | | | | | | | | | | |
| We agree to abide by the policies passed by the Kentu | | | | | | | | | | | |
| Construction Commission, and appropriate state regu | lations regarding the use of the funds. | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Superintendent Signature | Date | | | | | | | | | | |
| | | | | | | | | | | | |

Please be sure to include with this document:

- 1. Excerpt of Board of Education meeting minutes (accepting, escrowing, or rejecting offer).
- 2. Copy of <u>Journal Ledger Proof</u> from MUNIS accounting system demonstrating transfer of funds to Fund 2, Project 162M, if amount is being matched at the present time.

Return to:

Email: KETS-Offers@education.ky.gov (preferred method)

Mail: Kentucky Department of Education 300 Sower Blvd, 4th Fl, Frankfort, KY 40601

Attention: Caprice Robinson

JEFFERSON COUNTY PUBLIC SCHOOLS

2026-04-5833 11.12.2025





GENERAL JOURNAL ENTRY PROOF

| Journa | I Summary | | | 72 (P. 19) A (P | Valley No. | ON THE PARTY OF THE | | NEW GOLDS | NOT OF BUILDING | View Miles Com |
|--------|-------------|----------------|--------------|--|------------|---------------------|--------------------------------|-----------|-----------------|----------------|
| Year | Period | Journal | Journal Desc | Ref 2 | Ref 3 | | | | | |
| 2026 | 04 | 5833 | CASHMATCH | | | | | | | |
| Src | Eff Date | Account | | | | Ref 1 | Account Description | T | OB Debit | Credit |
| | | Project String | g | | | | Line Description | | | |
| GEN | 1 10/13/202 | 5 9601113-0910 |)- | | | JNT | FUND TRANSFERS OUT (KETS) | | Y 953,576.58 | |
| | | | | | | | CASH MATCH LESS JUL-SEPT INT | | | |
| GEN | 1 10/13/202 | 5 220-5210-162 | M | | | JNT | FUND TRANSFER | | | 953,576.58 |
| | | | | | | | CASH MATCH LESS JUL-SEPT INT | | | |
| GEN | 1 10/13/202 | 5 20-7400- | | | | JNT | DUE TO GENERAL FUND | | 953,576.58 | |
| | | | | | | | SYSTEM GENERATED DUE TO LINE | | | |
| GEN | 1 10/13/202 | 5 10-6130S- | | | | JNT | DUE FROM SPECIAL REV FUND | | | 953,576.58 |
| | | | | | | | SYSTEM GENERATED DUE FROM LINE | | | |
| | | | | | | | | Totals | 1,907,153.16 | 1,907,153.16 |
| GEN | 10/13/202 | 5 10-7602- | | | | JNT | EXPENDITURES CONTROL | | 953,576.58 | |
| GEN | 10/13/202 | 5 20-6302- | | | | JNT | REVENUES CONTROL | | | 953,576.58 |

| r Peri | od Journal | Eff Date | | | | |
|--------|---------------------|------------|-----------|---------------------------|----------------|------------|
| 5 | 04 5833 | 10/13/2025 | | | | |
| Fund | Fund Description | | Account | Account Description | Debit | Credi |
| 1 | GENERAL FUND | | 10-6130S- | DUE FROM SPECIAL REV FUND | | 953,576.58 |
| 1 | GENERAL FUND | | 10-7602- | EXPENDITURES CONTROL | 953,576.58 | |
| | | | | Fund Tot | als 953,576.58 | 953,576.58 |
| 2 | SPECIAL REVENU | JE | 20-6302- | REVENUES CONTROL | | 953,576.58 |
| 2 | SPECIAL REVENU | JE | 20-7400- | DUE TO GENERAL FUND | 953,576.58 | |
| | | | | Fund Tot | als 953,576.58 | 953,576.58 |

| Due To/Due From Summary | | |
|-------------------------|--------|----------|
| Fund Fund Description | DUE TO | DUE FROM |
| | 0.00 | 0.00 |
| Totals | 0.00 | 0.00 |

^{**} End of Report - Generated by Thompson, Jodi N **

KETS TECHNOLOGY - MATCHING FUNDS JOURNAL

JNL# **2026-04-5833**DATE: 11/12/2025
JTHOMPSON

| ORG | ОВЈ | PROJ | DEBITS | CREDITS |
|---------------|------------|---------|------------------------------|--------------|
| 9601113 | 0910 | | 953,576.58 | |
| 220 | 5210 | 162M | | 953,576.58 |
| 20 | 7400 | | 953,576.58 | |
| 10 | 6130S | | | 953,576.58 |
| | | | 1,907,153.16 | 1,907,153.16 |
| 1ST OFFER O | F ASSISTAN | CE FY25 | | |
| Interest used | for match: | | 1st offer amt: | 992,240.00 |
| 11,013.5 | 2 | | Less interest used for match | 38,663.42 |
| 12,204.1 | 8 | | Net cash match amt from gf | 953,576.58 |
| 15,445.7 | 2 | | | |

38,663.42 Tot Int



| + | | ~ | 8 | | Q | 1 | \Rightarrow | = | 0 | Pay | | | 4 | 0 | 0 | A |
|------|---|--------|--------|---|--------|---|---------------|-------|---------|-----|------|---|-------|--------|---------|-----------|
| Back | 1 | Accept | Cancel | 1 | Search | | Cutput | Print | Display | PDF | Save | 1 | Excet | Detail | Journal | Approvals |

Account Inquiry [JEFFERSON COUNTY PUBLIC SCHOOLS] > Account Detail

| Org | Object | Project | Posted | YR/Per | Journal 🗸 Eff Dt | Post Date | Src Re | ef1 PO/Ref2 | Ref3 | Ref4 | Amount | Check # Warrant | Vendor | Comment | 1 |
|-----|--------|---------|--------|---------|------------------|-----------|---------|-------------|-----------|------------|------------|-----------------|-----------------------------|---------------------------|---|
| 220 | 1510 | 162M | Y | 2026/03 | 6417 09/30/25 | 10/14/25 | GEN JK | (S | | 162L-162M | -11,013.52 | | | TO MOVE 162L TO 162M SEPT | |
| 220 | 1510 | 162M | Υ | 2026/03 | 6415 09/30/25 | 10/14/25 | GEN JKS | | 162L-162M | -12,204.18 | | | TO MOVE 162L TO 162M AUGUST | | |
| 220 | 1510 | 162M | Υ | 2026/03 | 6414 09/30/25 | 10/14/25 | GEN JK | cs | | 162L-162M | -15,445.72 | | | TO MOVE JULY INT TO 162M | |