



OK AS TO FORM
AMH 3-20-2026

Andy Beshear
Governor

**School Facilities Construction Commission
Finance and Administration Cabinet**

Heather Overby
Chairman

Ms. Holly M. Johnson
Secretary

200 Mero Street 5th Floor
Frankfort, KY 40622
(502) 564-5582 (888) 979-6152 Fax

Kristi Russell
Executive Director

3/2/2026

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 second offer of assistance in FY2026 is in the amount of \$744180.** 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. **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

KENTUCKY EDUCATION TECHNOLOGY FUNDING PROGRAM

FUND UTILIZATION PLANNING FORM

DUE DATE: 60 days from receipt of Offers Notification

Name of District: Jefferson County Schools

2nd Offer of Assistance Amount: \$744180

Declaration of Intentions: *Check only one*

The entire amount of the Offer of Assistance will be matched at the present time.

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 is rejected.

A portion of this Offer of Assistance is being matched at the present time in the amount of

\$ Click or tap here to enter text.

The remaining amount of \$ Click or tap here to enter text. will be escrowed for Click or tap here to enter text. years (maximum of 3 years).

The remaining amount of \$ Click or tap here to enter text. will be rejected.

We agree to abide by the policies passed by the Kentucky Board of Education, School Facilities Construction Commission, and appropriate state regulations regarding the use of the funds.

date. Click or tap to enter a

Superintendent Signature

Date

Please be sure to include with this document:

1. Copy of Journal Ledger Proof 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 or
Mail: Kentucky Department of Education
300 Sower Blvd, 4th Fl, Frankfort, KY 40601
Attention: Caprice Robinson

GENERAL JOURNAL ENTRY PROOF

Journal Summary

| Year | Period | Journal | Journal Desc | Ref 2 | Ref 3 | Src | Eff Date | Account | Ref 1 | Account Description | T | OB | Debit | Credit |
|------|--------|---------|--------------|-------|-------|-----|------------|----------------|-------|---------------------------|---|----|--------------|--------------|
| 2026 | 09 | 752 | 2NDOFFER | | | | | | | | | | | |
| | | | | | | | | Project String | | Line Description | | | | |
| | | | | | | GEN | 03/04/2026 | 9601113-0910- | JNT | FUND TRANSFERS OUT (KETS) | | | 681,954.37 | |
| | | | | | | GEN | 03/04/2026 | 220-5210-162L | JNT | KETS 2ND OFFER CASH MATCH | | | | 681,954.37 |
| | | | | | | GEN | 03/04/2026 | 20-7400- | JNT | FUND TRANSFER | | | | |
| | | | | | | GEN | 03/04/2026 | 10-6130S- | JNT | KETS 2ND OFFER CASH MATCH | | | 681,954.37 | |
| | | | | | | GEN | 03/04/2026 | 10-6130S- | JNT | DUE TO GENERAL FUND | | | | |
| | | | | | | GEN | 03/04/2026 | 10-6130S- | JNT | KETS 2ND OFFER CASH MATCH | | | | 681,954.37 |
| | | | | | | GEN | 03/04/2026 | 10-6130S- | JNT | DUE FROM SPECIAL REV FUND | | | | |
| | | | | | | GEN | 03/04/2026 | 10-6130S- | JNT | KETS 2ND OFFER CASH MATCH | | | | 681,954.37 |
| | | | | | | | | | | Totals | | | 1,363,908.74 | 1,363,908.74 |
| | | | | | | GEN | 03/04/2026 | 10-7602- | JNT | EXPENDITURES CONTROL | | | 681,954.37 | |
| | | | | | | GEN | 03/04/2026 | 20-6302- | JNT | REVENUES CONTROL | | | | 681,954.37 |

Fund Summary

| Year | Period | Journal | Eff Date | Fund | Fund Description | Account | Account Description | Debit | Credit |
|------|--------|---------|------------|------|------------------|-----------|---------------------------|-------------------|-------------------|
| 2026 | 09 | 752 | 03/04/2026 | | | | | | |
| | | | | 1 | GENERAL FUND | 10-6130S- | DUE FROM SPECIAL REV FUND | | 681,954.37 |
| | | | | 1 | GENERAL FUND | 10-7602- | EXPENDITURES CONTROL | 681,954.37 | |
| | | | | | | | Fund Totals | 681,954.37 | 681,954.37 |
| | | | | 2 | SPECIAL REVENUE | 20-6302- | REVENUES CONTROL | | 681,954.37 |
| | | | | 2 | SPECIAL REVENUE | 20-7400- | DUE TO GENERAL FUND | 681,954.37 | |
| | | | | | | | Fund Totals | 681,954.37 | 681,954.37 |

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 **

Org 220 Object 1510 Project 162M Account -001-0000-000-00-1510 -162M
 Account Description INTEREST ON INVESTMENTS

| Posted | Yr/Mo | Journal | Eff Dt | Post Date | Dr | Cr | Project Desc | PC/BW2 | R/L2 | R/L4 | Amount | Check # | Warrant | Vendor | Comment | Voucher | Carry Forward |
|--------|---------|---------|----------|-----------|-----|-----|--------------|--------|------|------------|------------|---------|---------|--------|-----------------------------|---------|---------------|
| Y | 2026/08 | 5892 | 02/28/26 | 03/03/26 | GNL | JKS | | | | FEB INT | -12,991.71 | | | | | | N |
| Y | 2026/07 | 5345 | 01/31/26 | 02/06/26 | GNL | JKS | | | | JAN INT | -13,311.17 | | | | | | N |
| Y | 2026/06 | 5382 | 12/31/25 | 01/07/26 | GNL | JKS | | | | DEC INT | -10,887.85 | | | | | | N |
| Y | 2026/05 | 5174 | 11/30/25 | 12/05/25 | GNL | MDT | | | | NOV INT | -12,344.03 | | | | Nov26 Interest Allocation | | N |
| Y | 2026/05 | 3142 | 11/19/25 | 11/20/25 | GEN | JNT | | | | INTCARYOVR | -60,733.31 | | | | FEB-JUN INT CARRYOVER | | N |
| Y | 2026/04 | 5869 | 10/31/25 | 11/21/25 | GNL | JKS | | | | OCT INT | -12,690.87 | | | | | | N |
| Y | 2026/03 | 6417 | 09/30/25 | 10/14/25 | GEN | JKS | | | | 162L-162M | -11,013.52 | | | | TO MOVE 162L TO 162M SEPT | | N |
| Y | 2026/03 | 6415 | 09/30/25 | 10/14/25 | GEN | JKS | | | | 162L-162M | -12,204.18 | | | | TO MOVE 162L TO 162M AUGUST | | N |
| Y | 2026/03 | 6414 | 09/30/25 | 10/14/25 | GEN | JKS | | | | 162L-162M | -15,445.72 | | | | TO MOVE JULY INT TO 162M | | N |

| ORG | OBJ | PROJ | DEBITS | CREDITS |
|-------------------------------------|----------------|------|-------------------------------------|---------------------|
| 9601113 | 0910 | | 681,954.37 | |
| 220 | 5210 | 162L | | 681,954.37 |
| 20 | 7400 | | 681,954.37 | |
| 10 | 6130S | | | 681,954.37 |
| | | | 1,363,908.74 | 1,363,908.74 |
| 2ND OFFER OF ASSISTANCE FY25 | | | | |
| Interest used for match: | | | 2ND offer amt: | 744,180.00 |
| 12,690.87 | OCT '25 | | Less interest used for match | 62,225.63 |
| 12,344.03 | NOV '25 | | Net cash match amt from gf | 681,954.37 |
| 10,887.85 | DEC '25 | | | |
| 13,311.17 | JAN '26 | | | |
| 12,991.71 | FEB '26 | | | |
| 62,225.63 | Tot Int | | | |