Tentative and Working Budget Reports-Frequently Asked Questions

Last Updated: February 02, 2025
Office of Education Technology: Division of School Technology Services
Questions: eerp@education.ky.gov

Q.   **Do Transfers In have to agree with Transfers Out?**

A.   Yes, all Transfers In must agree to Transfers Out. Transfers in are found by examining an account detail tentative budget report for all object codes 52* for revenues and all object codes 091* for expenditures, which must have function 5200. Any expenditure account with an object of 091* must have function 5200 as a segment. (*) is a wildcard which will identify anything in that digit of the object code and any additional digits to the right.

Q.   **Should all budgets balance for each fund?**

A.   Yes, budgets for any fund included in the tentative budget file should balance, meaning budgeted revenues must agree to budgeted expenditures for each fund. For Funds 2 & 360 corrections, please make sure the next section on start/actual end dates is addressed before trying to make budget amendments. Dates entered improperly or omitted can cause funds to be out of balance.

Q.   **What happens if start and actual completion dates for projects are not entered?**

A.   Proper project dates are important for any multi-year fund (Fund 2 – Special Revenue Fund and Fund 360 - Construction Fund) project. Those dates determine whether the budgets are pulled into the tentative budget files. Any 2025 projects should have a start date of July 1, 2024 and an actual completion date of June 30, 2025 entered on the project master screen or they may not pull into the tentative budget properly. Those dates are for budgeting purposes only and do not reflect dates that the project will truly be completed. The estimated completion date can be used for that purpose, if needed.

Q.   **What steps should I take if a negative budgeted number appears?**

A.   If any negative budgeted number appears on the tentative budget report, other than true reimbursement accounts, it is a result from previous year projects created in a prior year that do not have an actual end date entered on the project master screen for that year in which they were created. They can be identified by running an account detail tentative budget report for Funds 2 or 360, whichever is applicable, and the object that is listed. Then, review the output for negative budgeted numbers. Adjust project dates on the project master screen to fix this error.

Q.   **Where can I find the Tentative and Working Budget procedures on the KDE website?**

A.   Click link to go to the EERP Support & Guides webpage: EERP Guides Webpage

Q.   **Is there a preliminary check I can run before I try to submit the budget files?**

A.   No, there is no preliminary check. Districts need to get the tentative budget projections as clean as they can and then try to submit the files.