**Debt Service On Behalf Payments**

**Information & Contacts**

School Facilities Construction Commission (SFCC) provides the document entitled **"Debt Service On Behalf Payments"** that consists of the debt service payments paid by SFCC on behalf of school districts. **NOTE:** There are no KISTA Energy Savings Capital Leases to report because funds are longer available.

Districts **are required** to record these On Behalf Payments in their unaudited and audited Annual Financial Reports (AFRs) in accordance with the "**On Behalf Payment Instructions**" located at the [On Behalf Payment](http://education.ky.gov/districts/FinRept/Pages/On-Behalf-Payments-Information.aspx) webpage.

Please forward the "Debt Service On Behalf Payments" spreadsheet questions to Kristi Russell at SFCC 502-564-5582 or Kristi.russell@ky.gov.

Please forward questions relating to the **recording** of the “Debt Service On Behalf Payments” **journal entries** in the MUNIS financial system to Jeffrey Coulter at KDE 502-564-3846 extension # 4459 or jeffrey.coulter@education.ky.gov.

**NOTE:** These totals are posted annually by the end of June.

Updated: 5-15-24