**Finance Newsletter September/October 2023**

**National School Lunch Program SY 23-24 Adult Meal Pricing**

The USDA requires all nonprogram meals that are sold to adults, be priced in accordance with [FNS Instruction 782-5 Revision 1](https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Ffns-prod.azureedge.us%2Fsites%2Fdefault%2Ffiles%2Fresource-files%2FPricing%2520of%2520Adult%2520Meals%2520in%2520National%2520School%2520Lunch%2520and%2520School%2520Breakfast%2520Programs1.pdf&data=05%7C01%7Cjackie.chism%40education.ky.gov%7Ccc3fc395d4c6499c144808db9e5c4820%7C9360c11f90e64706ad0025fcdc9e2ed1%7C0%7C0%7C638277891431153149%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=wUMmxftGbdmPC%2Bo8ZAtyyKm6l8HRAvgOJ5qIMELpF%2Fc%3D&reserved=0). Any meal sold to an adult must be assessed to meet the minimum required price to ensure federal child nutrition funds are not subsidizing adult meals. This is effective from the beginning of the school year and applies to all adult meals. [The SCN Adult Meal Price Calculator](https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2F360.articulate.com%2Freview%2Fcontent%2F4262da6c-c3bc-4481-9aeb-13d4c1251d93%2Freview&data=05%7C01%7Cjackie.chism%40education.ky.gov%7Ccc3fc395d4c6499c144808db9e5c4820%7C9360c11f90e64706ad0025fcdc9e2ed1%7C0%7C0%7C638277891431153149%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=%2BcjUvvuxX25O9S78jz6icoSZzqMwyzv0FmCftYa3P0Q%3D&reserved=0) is available and can be used to help determine pricing. Also, the *SY 2023-2024 Adult Meal Price Presentation* template is available on SCN’s SponsorNet site. The Adult Meal Price Presentation template is a customizable template for Sponsors to assist with the presentation of the Adult Meal Price to the Board of Education for members to understand the program requirements. It is important to note that pricing sites and non-pricing (CEP) sites use different formulas to determine the minimum required price. It is also important to ensure that once the adult meal price is determined, adjustments are made in the point-of-sale system to ensure adult meals sold are priced accordingly. For any questions, or if you would like access to SCN’s SponsorNet, please contact Katie Embree.

### **Fidelity Bonds and Pledge of Collateral Approval**

**Please note:**The FY2022-2023 Fidelity Bond and Pledge of Collateral reports have been approved by KDE and can be located at: [KDE Fidelity and Pledge of Collateral](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMDksInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMjA5MDYuNjMyNjMzMzEiLCJ1cmwiOiJodHRwczovL2VkdWNhdGlvbi5reS5nb3YvZGlzdHJpY3RzL0ZpblJlcHQvUGFnZXMvQm9uZHMuYXNweD91dG1fbWVkaXVtPWVtYWlsJnV0bV9zb3VyY2U9Z292ZGVsaXZlcnkifQ.XqPk1dwn7uLECGtQSo2rvOvuqk8HOYW7dIa_5ejGC8U/s/947322037/br/143561901005-l).

If a district needs to make changes during the fiscal year to the Fidelity or Pledge of Collateral information that already has been approved by KDE, the district will be required to update the current information. The begin date on the new information should follow the end date of the current information. The district will be required to submit the information to KDE through SEEK and is responsible for ensuring the information is accurate.

If the district needs to make a change to its approved information in the SEEK application, email Jackie Chism or call her at (502) 564-3846, ext, 4445 for the window to be opened to make the changes.

### **Financial Management Calendar**

The Kentucky Department of Education (KDE) provides the Financial Management Calendar to assist all districts with reminders of financial and budget tasks required to be completed on a monthly, quarterly, or annual basis. Included in these reminders are links, due dates and contact information.

KDE offers this calendar in easily accessible formats, such as Word, Excel, Outlook, Office 365, and Google Calendar. These documents and calendar options are located at the [Financial Management Calendar](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMTEsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMjA5MDYuNjMyNjMzMzEiLCJ1cmwiOiJodHRwczovL2VkdWNhdGlvbi5reS5nb3YvZGlzdHJpY3RzL0ZpblJlcHQvUGFnZXMvRmluYW5jaWFsJTIwTWFuYWdlbWVudCUyMENhbGVuZGFyLCUyMEZpbmFuY2lhbCUyME1hbmFnZW1lbnQlMjBNYW51YWwsJTIwSW5zdXJhbmNlJTIwR3VpZGVsaW5lcywlMjBXaG8lMjBEb2VzJTIwV2hhdCUyMGluJTIwRERTLCUyMEZpbmFuY2UlMjBOZXdzbGV0dGVycy5hc3B4P3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.__y9NGpXcIkg_e5e27qNVPREO_QdUhUmPvQP7BvW6D8/s/947322037/br/143561901005-l) webpage.

For questions regarding this calendar or accompanying links, email Gail Cox or 502) 564-3846, ext. 4462.

### **Audited AFR and Balance Sheet Submission**

The Audited AFR and Balance Sheet for fiscal year 2022-23, is due to the Kentucky Department of Education (KDE) on November 15. The Audited AFR Submission Guide for 2022 has been updated on the Kentucky Department of Education’s website and is posted on the [KDE MUNIS and Support Guides webpage](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMTIsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMjA5MDYuNjMyNjMzMzEiLCJ1cmwiOiJodHRwczovL2VkdWNhdGlvbi5reS5nb3YvZGlzdHJpY3RzL1BhZ2VzL01VTklTLUd1aWRlcy5hc3B4P3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.Layx8wyFVk5dDCK07Gnh9Vakx09436RDDyHq7-PFMfo/s/947322037/br/143561901005-l). Select the drop-down category, General Ledger Year End, to locate the guide.

**Please note:** There are no changes to the submission process for FYE 2022.

For questions and concerns regarding the audited AFR and balance sheet submission process, please email finance.reports@education.ky.gov, or email Karen Conway or call her at (502) 564-3846, ext. 4435.

### **FY2022-2023 Audit Report Deadlines and Extension Requests**

The fiscal year 2022-2023 audit report, audited AFR, audited Balance Sheet and Audit Findings and Management Letter Comments Spreadsheet, is due to the Kentucky Department of Education (KDE) on or before November 15.

If any of these items cannot be submitted by the deadline, an extension request must be approved by the State Committee for School District Audits (SCSDA). Requests must be submitted to KDE on or before **October 1** to allow SCSDA time to review and approve them, requiring the district and auditor to maintain continuous communication to meet the deadlines.

The form must be completed and signed by both the district and auditor and can be found in Appendix I of the fiscal year 2023 audit contract package (Audit Contract and Requirements for FY202-2023) at: [Financial Audit Contract Information](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMTMsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMjA5MDYuNjMyNjMzMzEiLCJ1cmwiOiJodHRwczovL2VkdWNhdGlvbi5reS5nb3YvZGlzdHJpY3RzL0ZpblJlcHQvUGFnZXMvRGlzdHJpY3QtRmluYW5jaWFsLUF1ZGl0LUNvbnRyYWN0cy5hc3B4P3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.KtXdyshTF7lPM-X003MlVRTLm8pAqHT7--eacBo4eSc/s/947322037/br/143561901005-l).

Items received after Nov. 15 without an extension approved by SCSDA will be considered late, and the penalties outlined in the audit contract may be imposed by SCSDA.

The Audit Extension Request form should be submitted to finance.reports@education.ky.gov with the “DISTRICT NAME AUDIT EXTENSION REQUEST” in the subject line and a copy sent to the school district superintendent and finance officer. For more information, email Kim Carter or call (502) 564-3846, ext. 4440; or email Kelli Young or call (502) 564-3846, ext. 4417.

### **Approval Required for Audit Costs Exceeding Estimate**

### The FY2022-2023 audit contract requires the State Committee of School District Audits (SCSDA) to receive, and consider, a written justification from the audit firm for an increase that exceeds the estimate by $1,000 or 10% of the audit fee, whichever is less.

A district would be in violation of the FY2022-2023 audit contract if the increase is paid without receipt and consideration of this written justification by the SCSDA.  Districts can submit this explanation from the audit firm to finance.reports@education.ky.gov with the “DISTRICT NAME FEE INCREASE JUSTIFICATION” in the subject line and a copy sent to the school district superintendent. For further information, email Kim Carter or call (502) 564-3846, ext. 4440; or email Kelli Young or call (502) 564-3846, ext. 4417.

### **AFR and Balance Sheet Validation**

KDE begins a comprehensive review process upon receipt of a district’s Audit Report, audited AFR, audited Balance Sheet and the Audit Findings and Management Letter Comments Spreadsheet.

A significant part of this review seeks to ensure the financial statements within the audit report are an accurate representation of the underlying accounting records through use of an audit validation tool, entitled “AFR and Balance Sheet Validation.” Not only is this sound accounting policy, but it is also a contractual requirement. Further, financial information submitted on the audited AFR and Balance Sheet, are used by state and federal agencies for informational purposes and management decisions, therefore, complete and accurate information is critical.

The Audit Contract and Requirements FY2022-2023 states, “*It is important for both the school district (superintendent and finance officer) and auditor to communicate and work together to ensure the Audited Annual Financial Report (AFR), Audited Balance Sheet and Audit Report agree* ***prior*** *to the reports being submitted to KDE. This may require adjusting entries to be recorded by the district. The district, working with its auditor, is strongly encouraged to utilize the Audit Validation tool accessible through the KDE SEEK program and resolve any discrepancies identified among the Audited AFR, Audited Balance Sheet and Audit Report”.*

Districts that identify discrepancies within their audited AFR, Balance Sheet, and/or proposed Audit Report while using the audit validation tool, will be allowed to resubmit their reports prior to the beginning of the official KDE audit review process.  Using this tool will assist in finding discrepancies or other issues at an early stage, eliminating the need for the use of district staff resources to resolve discrepancies later during the year.

In addition to contractual requirements, KDE serves as the data depository for all public schools in the Commonwealth. Possessing complete and accurate financial data is critical to fulfilling information requests from the executive and legislative branches, the public, and others.

For assistance utilizing the AFR and Balance Sheet Validation, see the “AFR and Balance Sheet Validation Instructions” found on KDE’s [District Financial Audits](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMTQsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMjA5MDYuNjMyNjMzMzEiLCJ1cmwiOiJodHRwczovL2VkdWNhdGlvbi5reS5nb3YvZGlzdHJpY3RzL0ZpblJlcHQvUGFnZXMvRGlzdHJpY3QtRmluYW5jaWFsLUF1ZGl0cy5hc3B4P3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.WTG3xivgOEoMWGoZcFnLo_GZdnel0_pCddsGMCzTFz8/s/947322037/br/143561901005-l) webpage, under the heading “Financial Audit Report Information.”

Please email any questions to Kim Carter or [Kelli Young](kelli.young%40education.ky.gov).

**Auditing COVID Relief Spending**

Raising concerns over the spending of COVID relief funds in America’s school districts, has become a focus of audits and federal regulator reports in the past months.

Two states and a few school districts elevated these concerns, however: according to a distinguished auditor who has helped examine many districts nationwide, overall, districts have appeared to have spent COVID relief funds sensibly.

Some districts though, have unsuccessfully followed proper procedures for documenting monies, and the analysis of spending has been intensified with district audit reports and the inspector general for the U.S. Department of Education.

Please read this entire [Education Week article on auditors and COVID relief funds](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMDUsInVyaSI6ImJwMjpjbGljayIsInVybCI6Imh0dHBzOi8vd3d3LmVkd2Vlay5vcmcvbGVhZGVyc2hpcC9hdWRpdG9ycy1hcmUtb24tdGhlLWh1bnQtZm9yLWVzc2VyLWZyYXVkLTUtdGhpbmdzLXRvLWtub3cvMjAyMy8wNz91dG1fbWVkaXVtPWVtYWlsJnV0bV9zb3VyY2U9Z292ZGVsaXZlcnkiLCJidWxsZXRpbl9pZCI6IjIwMjMwOTA2LjgyMTU5MzUxIn0.CcEGniltlJ7BwLVDhD5Yi0PgZmi2gRR1SfSJb9wWs6Q/s/947322037/br/225342587555-l), which provides specific incidences, findings, opinions and outcomes.

**Notice of Funding Opportunity; 2022-2023 Diesel Emissions Reduction Act National Grant Program**

On August 2, 2023, the U.S. Environmental Protection Agency announced the [2022-2023 Diesel Emissions Reduction Act (DERA) National Grant Program](https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fr20.rs6.net%2Ftn.jsp%3Ff%3D001KVxrDmOhWSBsFduLTS-Ld4ikr53RQ2RhYst6Bb7QYYnkADww-cTdFzQBhsfkCjo7khirplHYR-EPHw0AIq9RU7o4bjybH6vzTlRQy7zJ8iDEVD77s9gj2mCV3LMbo_PTe8lj_TdSUiijtnBCkplNMnAvg7ZXrW2yBOKMlQXeiQk1InJWcfwl14AUycjudAxJ1-zc41nuPVa5lV9ODi7-TrocD0-6AWVfhukyguSpA9TXNqKw8M3e9cU9O9ogdcH1yqhajx6wVVrCr87EsiKv3G9iTXmiwxju%26c%3Dq9sC7apzPa6AaGER3b_acuko0YRROMzl3d7sBBoq9S9YhHt6sUwxlA%3D%3D%26ch%3DH2qQmwZ0d8RXKrRY9Ki9Q8vykIF6USdaKyxrmABXhmw6utQOJ6-F6Q%3D%3D&data=05%7C01%7Cjackie.chism%40education.ky.gov%7Ca58de044d4c24184d4ad08db9422c53a%7C9360c11f90e64706ad0025fcdc9e2ed1%7C0%7C0%7C638266649319565850%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=UwJOOQ2eK4hVjd9pdrYwZJWpdr4lUVRSan9amaoGagk%3D&reserved=0). The 2022-2023 DERA Grant Program will award approximately $115 million in grants, subject to the availability of funds, the quantity and quality of applications received, and other applicable considerations to implement cleaner technology projects to reduce emissions from the nation’s existing fleet of older diesel engines.

The Notice of Funding Opportunity (NOFO) is anticipated to be open for 120 days and applicants must submit all grant application materials to[Grants.gov](https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fr20.rs6.net%2Ftn.jsp%3Ff%3D001KVxrDmOhWSBsFduLTS-Ld4ikr53RQ2RhYst6Bb7QYYnkADww-cTdFzQBhsfkCjo7NxYIvKpZtl2mvcXp2MTakOojOFeTcw-yONj6nWbwitDv9BmUq975KfjrMS-1lFQIYohGZbsdtYib1ouOyH02M4ijQU_I534gszGcDQGqjv2skqE3iCLNy6_6crcc6rOXUnx38NbEq8XCn9dfbJvFFYeB8J6miHNbpCfPwmxHUVWEwxFtoZTT1uP5Om9uvCjBKQ2n6al5cPV9ldbKLjz9ABGFIhjbXL8rrLTfbR4JiOPEzXx18bM6LOjTmvz2ExdorTeaurRbvuCy0eX6zSJgFM-0FKKKli7fOJKSQ_g6Ut1IyvQ60k--njgwOhF1r_-iYzbSNOKfi-v1jnWRfyKGosk2kF6D5Av_uYL990s_oDGADy-uLhpuarmXFXGmC9c8v5MHnaNEBNIamiMn5iyzT86-YclGoPYsUdTjqNWlbodMI8a4abhUL1bXN3KYW8TlV0G12jsozwA_Heq7QTFxBPIXwkX8yPBVEJ8rzMH7b97LKPNboorLBElG7WuVVp_vF6JAEPCxQ8h942RPG48lTvija4SEn4wjhgIdAzCPrtZIwiydNd9ytSL9gZy6BX6xZzfQQ_2SKGTnF8afSWn31dpoe7dQXljFkzuF-ngTJZloh3we7_q5lmdt0fuadFgSAw9bfeqb3JI%3D%26c%3Dq9sC7apzPa6AaGER3b_acuko0YRROMzl3d7sBBoq9S9YhHt6sUwxlA%3D%3D%26ch%3DH2qQmwZ0d8RXKrRY9Ki9Q8vykIF6USdaKyxrmABXhmw6utQOJ6-F6Q%3D%3D&data=05%7C01%7Cjackie.chism%40education.ky.gov%7Ca58de044d4c24184d4ad08db9422c53a%7C9360c11f90e64706ad0025fcdc9e2ed1%7C0%7C0%7C638266649319565850%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=eQbUfoaHhoKjpO%2FgDqW%2B7O05qPR4PGQSvGqsdYA1vqU%3D&reserved=0)by **Friday, December 1, 2023, at  11:59PM ET.**

For any questions on the application, please email dera@epa.gov. For any technical issues with grants.gov, please contact support@grants.gov. or call 1-800-518-4726. For further information, including applicant eligibility and regional funding breakdowns, please visit the [DERA website](https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fr20.rs6.net%2Ftn.jsp%3Ff%3D001KVxrDmOhWSBsFduLTS-Ld4ikr53RQ2RhYst6Bb7QYYnkADww-cTdF_cgSx0wkV61B4iDWILFEGWi9xcfbj9I9znBzzIwnq9e42w5Oqlj1sJ0uFK-1QqStiwq_o9h0gjaSQSsUt7UKUWELrM8MuIVJE1Y7kXEYdwg__UZ2W_wyQztzKiOZXFhw6o_vjW6AdMmQmjUIWZsCL_KQqlbRqMEZc0xHE9SOx5Y%26c%3Dq9sC7apzPa6AaGER3b_acuko0YRROMzl3d7sBBoq9S9YhHt6sUwxlA%3D%3D%26ch%3DH2qQmwZ0d8RXKrRY9Ki9Q8vykIF6USdaKyxrmABXhmw6utQOJ6-F6Q%3D%3D&data=05%7C01%7Cjackie.chism%40education.ky.gov%7Ca58de044d4c24184d4ad08db9422c53a%7C9360c11f90e64706ad0025fcdc9e2ed1%7C0%7C0%7C638266649319565850%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=RG9ZxjXJjiqAFqAQU3NE800ZBGZ%2FQ%2BfjLl00puTFGwg%3D&reserved=0).

**FY2023-2024 Tax Rate Levied Form**

The **FY2023-2024** **Tax Rate Levied** form is now open in the SEEK portal.  Districts should be able to access last year’s form for comparison purposes.

All questions regarding the Tax Rate Levied form, may be directed to Sarah Tandy at sarah.tandy@education.ky.gov or (502) 564-3846 ext. 4454.  The Kentucky Board of Education will meet in October 2023 to approve district tax rates submitted prior to that time.

 If you need assistance logging into the SEEK portal, contact your WAAPOC.

**Working Budget Submission**

The working budget submission window is open for districts to test their submission to meet the deadline of September 30 for the September board meetings. Since the due date falls on a Saturday this year, districts will have until Monday, October 2, to submit them.

If you are new to the district, make sure you have the proper authority to submit data using the SEEK Web Submission Form as shown below, by contacting your technical point of contact for your district. The correct authority should be “District User”.

The following link is provided for assistance:

[SEEK Web Submission Form](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMDcsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMjA5MDYuNjMyNjMzMzEiLCJ1cmwiOiJodHRwczovL2FwcGxpY2F0aW9ucy5lZHVjYXRpb24ua3kuZ292L2xvZ2luP3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.hXJD7_h5UG69thj1Er6v-NulQCajQ0aU0jHVZAUFWMA/s/947322037/br/143561901005-l) (location for submission of salary tables and staff data)

If you have questions during the submission process, please send them to finance.reports@education.ky.gov, making sure to note “Working Budget” in the subject line.

## ****Certified Salary Tables, PSD and CSD File Submission****

The October 1 deadline for the certified salary table and the professional and classified staff report is quickly approaching. Since this due date falls on a Sunday, districts will have until Monday, October 2 for submission. The window opens on Friday, September 15.

**Please note:** There were a few new changes added to the submission process this year:

* SSNs should not be reported as an EPSB or an Alternate ID. These will be checked in both submissions and can cause an error which will need to be corrected before you are able to submit.
* PSD and CSD: 55.00: EPSB ID reported the same as SNN.
* PSD and CSD: 56.00: Alternate ID reported the same as SSN.

If you are new to the district, make sure you have the proper authority to submit data using the SEEK Web Submission Form as shown below, by contacting your technical point of contact for your district. The correct authority should be “District User”.

The following links are provided for assistance:

* [SEEK Web Submission Form](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMDcsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMjA5MDYuNjMyNjMzMzEiLCJ1cmwiOiJodHRwczovL2FwcGxpY2F0aW9ucy5lZHVjYXRpb24ua3kuZ292L2xvZ2luP3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.hXJD7_h5UG69thj1Er6v-NulQCajQ0aU0jHVZAUFWMA/s/1420981258/br/143561903445-l) (location for submission of salary tables and staff data)
* [School District Personnel Information](https://lnks.gd/l/eyJhbGciOiJIUzI1NiJ9.eyJidWxsZXRpbl9saW5rX2lkIjoxMDgsInVyaSI6ImJwMjpjbGljayIsImJ1bGxldGluX2lkIjoiMjAyMjA5MDYuNjMyNjMzMzEiLCJ1cmwiOiJodHRwczovL2VkdWNhdGlvbi5reS5nb3YvZGlzdHJpY3RzL0ZpblJlcHQvUGFnZXMvU2Nob29sJTIwRGlzdHJpY3QlMjBQZXJzb25uZWwlMjBJbmZvcm1hdGlvbi5hc3B4P3V0bV9tZWRpdW09ZW1haWwmdXRtX3NvdXJjZT1nb3ZkZWxpdmVyeSJ9.G2qzL-og24ERyTmuUS7VHky9BfwsIwnD44AsaRLti1Q/s/1420981258/br/143561903445-l) (PSD CSD Download Correction Guide 2021, Frequently Asked Questions Topic PSD CSD Reports, PSD CSD Submission Hints)

If you have questions during the submission process, please send them to finance.reports@education.ky.gov, making sure to put PSD/CSD in the subject line.

**Finance Officer Spotlight**

Brittany Mullikin is the finance director for Bracken County Schools with approximately 11 years of experience.  In addition to handling finance director’s duties, she manages accounts payable, health insurance & voluntary deductions, and human resources.

Mullikin is a 2011 graduate of Northern Kentucky University.  She graduated from NKU with a finance major and business administration minor.  She received her full finance officer certification from the state of Kentucky in 2018, after mentoring a new finance officer.  She has since mentored two additional new finance officers and really enjoys the mentoring process, feeling she learns as much as she teaches participating in this program.

Mullikin lives with her husband and two children on a farm in Mason County.  She loves attending concerts, trying new restaurants, boating with her family, and hopes to one day retire to a lake house.