**Debt Service & KISTA Energy Savings Capital Leases On Behalf Payments Contact Information**

School Facilities Construction Commission (SFCC) provides the document entitled **"Debt Service On Behalf Payments"** that consists of the debt service payments and the document entitled **"KISTA Energy Savings Capital Leases On-Behalf Payments"** that consists of the debt service & KISTA energy savings capital leases payments paid by SFCC on behalf of school districts.

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 & KISTA Energy Savings Capital Leases 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 & KISTA Energy Savings Capital Leases 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.

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