Fiscal year is July 1 - June 30

Any funds not encumbered by June 30 of each year will be deducted from the next year’s allocation.

Funds that are encumbered should be paid by July 25.

Coordinator is responsible for the budget and is the only one who can spend money.
Because the Advisory Council helps with budget planning and spending they should receive and review a financial report at each Advisory Council meeting.

A narrative which details spending guidelines for each of the following must be adopted by the advisory council and become part of the council by-laws:

- Basic Needs or Emergency Assistance
- Individual awards, Recognition or Incentives
- Food
- Trips or travel for individuals other than center staff
- Coordinators must be provided by the District either desktop access to MUNIS or receive detailed monthly MUNIS report
- Coordinators are required to keep a running balance of allocation expenditures for each MUNIS code at the center.
- Sample budget balance spreadsheet is available for download on the FRYSC website under forms and documents.

**MUNIS Report**

- POE  Purchase Order Entry
- API  Account Payable Invoice or Activity Paid
- POL  Purchase Order Liquidation
- BUA  Budget Amendment
- POM  PO Maintenance (Different)
Amendments

Budget Amendment

Must be submitted:

- When any MUNIS Code in the most recently approved budget changes by 10% or $100, whichever is greater
- When opening any new Munis code
- Final budget amendments must be submitted to the RPM no later than 60 days prior to the end of the fiscal year. (April 30)

Cabinet for Health and Family Services
In FRYSC Counts under budget tab:

To submit a budget amendment, follow these steps:

1.) The last approved budget will be highlighted in blue with the option to AMEND the budget in the right-hand column of the screen.

Click AMEND to the right of the last approved budget highlighted in blue, then confirm this is what you want to do.

Purchase/Subcontract Request
A purchase /subcontract request is needed when you have:

Any single item purchase of $500 or more
Goods or subcontracts of $1000 or more

The request needs to be approved by your Advisory Council and District Superintendent/designee then submitted to the Regional Program Manager for final approval.
You want to purchase a desk and the cost is $350. Do you need to do a purchase request?

You need to purchase this desk using Furniture and Fixtures. You don’t have this code listed on your original budget. Do you need to do an amendment?
You have $1500 in your budget to hire a school based therapist to come see students one day a week. Do you need a request?

You want to purchase Teen Pregnancy Prevention Curriculum and the cost is $695. Do you need a purchase request?

Red Ribbon Week is coming up and you are purchasing prizes, brochures, and incentives from Positive Promotions in the amount of $1100. Do you need to do a purchase request?

You have $500 in your travel code on your original budget. You decided to attend a couple of additional trainings during the year that were job related. You realize that you will have spent a total of $650 in that code? Do you need to do an amendment?
Budget Expenditures: How can we spend FRYSC dollars?

Examples of Restricted or Prohibited Expenditures

- T-shirts
- Agendas/Textbooks/Software for classroom use
- Classroom supplies that are not related to FRYSC Action Components
- Field Trips
- I-pads
- Past due fees for student lunches, library, etc.
- School “One-Call” systems
- Catering for Teacher Appreciation
- Incentives for Attendance
Examples of Restricted or Prohibited Expenditures continued

- Capital Construction
- Reimbursement of a consultant for grant writing services
- Drug testing
- Auditing Services
- Lease /purchase of vehicles
- "Rent to Own" acquisition
- Employment of school level administrative coordination and/or supervision

Guiding Questions:
- Is it tied to student learning?
- Is it in the FRYSC action components?
- Does it meet FRYSC Mission, Goals and Service Delivery Model?
- Is it limited by the Contract?
- Is it something the school or district would be purchasing anyway?
- Does it fall under KAR guidelines for fee waivers for students on Free/Reduced lunch? (If yes, it is school district responsibility)

**If a legislator asked you to justify the purchase as an appropriate FRYSC expenditure, would you be able to do so?
Questions & Answers