



## Preparing and Collecting Data, Year-End Closing and ST-3 Items

June Coffee Talk  
June 16, 2021

# Agenda

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- ❑ Planning/scheduling year-end deadlines
- ❑ Accounting items to check now
- ❑ Preparing the NYS Transparency Report
- ❑ Federal grant requirements
- ❑ Access to SAMS
- ❑ Gathering data for your State Aid claims
- ❑ 180 Day Guidance for 2020-21
- ❑ STAC deadlines



# Preparing for the Audit

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- ❑ Contact auditor and coordinate audit process
  - Plan backwards from when the audit is due
    - Set dates for preliminary and final fieldwork
    - Regular meetings with Audit Committee
    - Board meeting date
  - Get their list of what they will need and assign responsibilities now



## 4

- 
- A magnifying glass with a blue handle and frame is positioned over a circular collage of various business and financial terms. The word 'Audit' is prominently displayed in the center in a large, bold, pink font. Other visible terms include 'Objectives', 'Success', 'Motivation', 'Target', 'Manufacturing', 'Costs', 'Income', 'Expenses', 'Assets', 'Liabilities', 'Equity', 'Debt', 'Interest', 'Tax', 'Profit', 'Loss', 'Revenue', 'Sales', 'Marketing', 'Research', 'Development', 'Production', 'Distribution', 'Retail', 'Wholesale', 'Import', 'Export', 'Trade', 'Commerce', 'Industry', 'Economy', 'GDP', 'Inflation', 'Unemployment', 'Interest Rate', 'Money Supply', 'Credit', 'Debit', 'Balance', 'Budget', 'Forecast', 'Analysis', 'Report', 'Statement', 'Form', 'Table', 'Chart', 'Graph', 'Diagram', 'Flowchart', 'Process', 'Procedure', 'Policy', 'Plan', 'Program', 'Project', 'Task', 'Job', 'Role', 'Responsibility', 'Authority', 'Control', 'Supervision', 'Management', 'Leadership', 'Teamwork', 'Communication', 'Collaboration', 'Innovation', 'Creativity', 'Problem Solving', 'Decision Making', 'Risk Taking', 'Adaptability', 'Flexibility', 'Resilience', 'Perseverance', 'Determination', 'Commitment', 'Passion', 'Enthusiasm', 'Optimism', 'Positivity', 'Confidence', 'Self-belief', 'Growth', 'Progress', 'Achievement', 'Success', 'Fulfillment', 'Happiness', 'Well-being', 'Quality of Life', 'Life Satisfaction', 'Meaningful Living', 'Purposeful Living', 'Authentic Living', 'Mindful Living', 'Conscious Living', 'Intuitive Living', 'Spiritual Living', 'Holistic Living', 'Balanced Living', 'Harmonious Living', 'Peaceful Living', 'Joyful Living', 'Loving Living', 'Kind Living', 'Generous Living', 'Grateful Living', 'Appreciative Living', 'Optimistic Living', 'Positive Living', 'Hopeful Living', 'Faithful Living', 'Trustworthy Living', 'Honest Living', 'Integrity Living', 'Courage Living', 'Bravery Living', 'Strength Living', 'Power Living', 'Influence Living', 'Impact Living', 'Legacy Living', 'Contribution Living', 'Service Living', 'Helping Living', 'Supporting Living', 'Encouraging Living', 'Inspiring Living', 'Motivating Living', 'Empowering Living', 'Enabling Living', 'Facilitating Living', 'Assisting Living', 'Assessing Living', 'Evaluating Living', 'Measuring Living', 'Monitoring Living', 'Tracking Living', 'Following Living', 'Watching Living', 'Observing Living', 'Listening Living', 'Understanding Living', 'Knowing Living', 'Learning Living', 'Growing Living', 'Developing Living', 'Improving Living', 'Enhancing Living', 'Enriching Living', 'Elevating Living', 'Ascending Living', 'Rising Living', 'Advancing Living', 'Progressing Living', 'Moving Living', 'Changing Living', 'Transforming Living', 'Revolving Living', 'Rotating Living', 'Turning Living', 'Shifting Living', 'Moving Living', 'Transitioning Living', 'Transforming Living', 'Revolving Living', 'Rotating Living', 'Turning Living', 'Shifting Living', 'Moving Living', 'Transitioning Living'.

# Review Grants – Not Too Late

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- ❑ Compare aid received vs. eligible expenditures to date, by state/federal grant
  - Have you recorded all eligible expenditures in the Special Aid Fund (F)?
    - If not, you may go in and complete this process now
    - Revenues and expenditures must be equal
  - FS-25 for the difference + next month
  - Not too late, even for 6/30 ending grants

# Benefits from Reviewing Grants Now

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- ❑ Improved cash flow this summer (?)
- ❑ Better information for (A) fund balance management
  - No last-minute movement of expenses out of General Fund and related spike in fund balance
- ❑ If have available appropriations in General Fund, could fund more costs in 20-21 and carryover more federal funds into 21-22
  - This option might be helpful if at risk of exceeding 4%
  - Does have cash flow affect



# Fund Balance Reserves

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- ❑ By June 30<sup>th</sup> have Board of Education:
  - Establish any new reserves needed
  - Fund ongoing reserves, if appropriate
  - Resolutions that set reserves at amounts “up to”
  
- ❑ Make accounting entries to adjust reserves to year-end balances for:
  - Planned uses
  - Approved additions
  - Interest earned



# Receivables

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## ❑ Remember to review year-end receivables

- Foster Care
- Special Education
  - N-R children at non-publics receiving special education services
  - N-R children attending your programs
- Health Services
- Non-resident students
- Shared services



\* *We have a guidebook on Non-Resident Billing -*

<https://www.questar.org/wp-content/uploads/2021/05/Non-Resident-Guidebook-2020-21-FINAL.pdf>



# Things to Consider for 2021 Receivables

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- ❑ What transactions still require an invoice for services rendered in 2020-21?
- ❑ Do you have the documentation on hand to prepare these invoices?
  - ▣ If not, track down documentation before the year end
- ❑ Any prior year invoices to follow up on?
  - ▣ If so, write-off or attempt to collect?



# Due to/Due from

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- ❑ Reconcile Due to/Due From accounts
  - Make journal entries to net those between same funds
  - Pay off those you can by June 30th

<div>391 \ 630</div>	General	Food Service	Special Aid	Due To
General		150,000	300,000	450,000
Food Service	100,000			100,000
Special Aid	450,000			450,000
Due From	550,000	150,000	300,000	1,000,000

# “Netting” Journal Entries

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				Food Service		Special Aid	
C/F-630-Due To Other Funds				100,000		300,000	
	C/F-391-Due From Other Funds				100,000		300,000
A630-Due to Other Funds				100,000		300,000	
	A391-Due From Other Funds				100,000		300,000

<div> <div>630</div> <div>391</div> </div>	General	Food Service	Special Aid	Due To
General		50,000	0	50,000
Food Service	0			0
Special Aid	150,000			150,000
Due From	150,000	50,000	0	200,000

Can you  
pay any  
of these  
off?

# Compensated Absences and Unsettled Contracts

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- ❑ Run payroll reports now that have current information for compensated absences
  - For benefits that are based on current salary
    - Before Payroll adjusts contract salaries for 2021-22
  - Takes time to calculate, so start early
- ❑ For unsettled contracts from before 7/1/2021, record accrual for potential settlement

# Purchase Orders and Payables

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- ❑ Review purchase orders
  - Close out unnecessary POs, e.g.:
    - POs from beginning of the year or prior year
    - Blanket POs for monthly services
  - Carry forward valid open purchase orders
  - Convert to accounts payable those that goods or services have been received by 6/30
  
- ❑ Review outstanding Accounts Payable from before June 30, 2021
  - Still valid?
  - Adjust as appropriate



# State Aid

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- ❑ Smart Schools Bond Act
  - Claim reimbursements? Record receivable?
- ❑ Instructional Materials Aid
  - Did you spend enough? Code it correctly?
- ❑ State Aid Reconciliation available
  - <https://www.questar.org/services/financial/state-aid-financial-planning/topics/>
  - Helps you determine what aid is still due.
    - Use current GEN Output Reports & Payment Certificates to perform reconciliation

# Capital Projects

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- ❑ Issue a bond this year?
  - Do you have breakout of revenue by SED project #?
- ❑ Do you have capital fund expenditures sorted by SED project #?
  - If not, need to break them out for ST-3
    - By SED # and
    - By funding source
- ❑ Pay down on BANs this year?
  - Recognize revenue in Capital/BAN reduction?



# Other Year-End Steps

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- ❑ Food Service
  - Coordinate with food service staff before they go home for the summer to verify inventories
- ❑ Review Appropriations Status Report
  - Any budget transfers needed?
- ❑ Extraclassroom Activity Funds
  - Might need some extra work to pull records together this year (GASB 84)?
- ❑ Any FCR due for capital outlay exception/Early Aid Start projects?
  - These projects have FCR deadlines



# ST-3 – One Last Chance

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- ❑ CPSE Admin. (SS31-34):
  - Did you report costs for 19-20?
  - Claim costs for 18-19? (DQDAD)
- ❑ In-District 4408 Program (SS10-16):
  - Summer 2019 reported so rate can be set?
  - Gather data for Summer 2020 for submission this September (and make sure accounting entries have been made)
- ❑ Was ST-3 updated to agree with audit?
- ❑ Make sure changes are “Submitted” and “Accepted”.



# NYS Transparency Reporting

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- ❑ Required for **all districts** receiving Foundation Aid
- ❑ Submission deadline is **September 3, 2021**, by 5:30pm
- ❑ Items to gather now while 2021-22 budget is still fresh in your mind and 10-month administrators are around:
  - Staffing counts, by building, by type of position
    - Teachers need to be further broken out by years of experience
  - Student counts, by building:
    - K-12 FRPL Count – Based on federal income limits, regardless if participate in CEP
    - K-12 ELL Count – Identified per Part 154 of Comm. Regs
    - K-12 SWD Count – Have IEP, IESP, or service plan

# NYS Transparency Reporting

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- ❑ Break out Special Aid grant budgets, by building
  - What about CRRSA & ARPA? Use the 2021-22 budgets?
    - DoB to update guidance documents in July
- ❑ Fringes Benefits – need to separate budget by:
  - Active employees
  - Retirees
- ❑ August is usually busy. May be better to get this done sooner rather than later.

# We are Here to Help with Transparency Report

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- ❑ We have an Excel template to help you summarize your budgets into the format required by the NYS Transparency report
- ❑ In addition:
  - Account code guidance
  - PowerPoint on an overview of report, how to use template and review of common questions and answers from DOB
  - PowerPoint on the statistics and narrative portions of the report

# Federal Grants

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- ❑ *Part II* of the grant application ARPA funds
  - Will be completed within NYSED's business portal when available – Due **TBD**
  
- ❑ MOE 2021-22 Eligibility (Budget) – Due 7/12/21
  - Version 1.4 of MOE Calculator
  - On our website:
    - PowerPoint about the new Calculator
    - Template to gather information
    - Instructions for preparing report

# Federal Grants

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- MOE reporting for 2020-21 and beyond uses the MS Excel worksheet named *2020-21-idea-lea-moe-calculator-version-1.4.xlsx*
- If you do not already have a copy of the Version 1.4 calculator, see Maintenance of Effort (MOE) – General Guidance here:  
<http://www.p12.nysed.gov/specialed/finance/idea-a-grant-application-guidance.html>

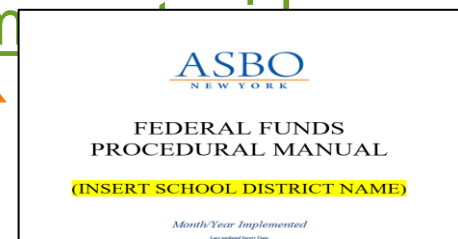
# Getting Ready for the Single Audit

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## □ Uniform Grant Guidance

- Need written policies and procedures over internal controls over federal funds
- CRSSA and ARP Acts allocated significant dollars to school districts - is a revision to preexisting policies and procedures over I/C needed?
- Template for policy and procedure is available on ASBO's website under "resources"

<https://www.asbonewyork.org/page/uniform>



# ST-3 and Claim Forms

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- ❑ Make sure you are “ready” in SAMS:
  - Passwords up-to-date? (They expire annually.)
  - Are the Contacts current? (Emails based on these.)

Entity Name

BEDS Code

Claim Year 2020-2021

**SAMS**  
NEW YORK STATE EDUCATION DEPARTMENT  
STATE AID MANAGEMENT SYSTEM

Welcome (School Entity User) CORE 06/03/2021 01:39 PM Home | Issue Reporting | Help | Logout

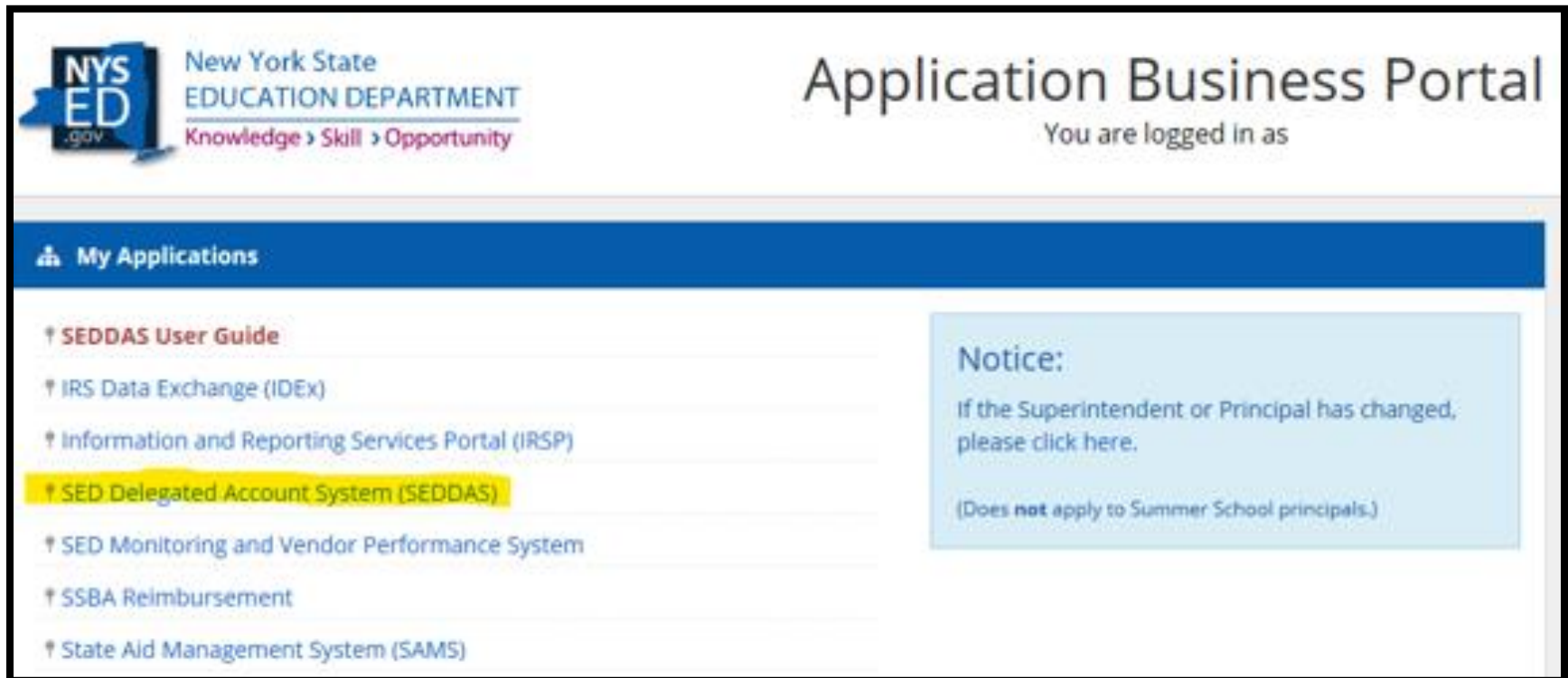
Entity Info | Forms | Claim Verifications | Activity Log | Reports |

- Someone new that needs access to SAMS?
  - Superintendent gives rights through the **SED Delegated Account System (SEDDAS)** application.



# Permissions in Separate Application

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The screenshot displays the New York State Application Business Portal. The header includes the NYS ED logo and the text 'New York State EDUCATION DEPARTMENT Knowledge > Skill > Opportunity'. The main title is 'Application Business Portal' with the user status 'You are logged in as'. A blue navigation bar contains the 'My Applications' link. Below this, a list of application links is shown, with 'SED Delegated Account System (SEDDAS)' highlighted in yellow. A light blue notice box on the right contains a message about Superintendent or Principal changes.

**NYS ED** New York State  
EDUCATION DEPARTMENT  
Knowledge > Skill > Opportunity

## Application Business Portal

You are logged in as

### My Applications

- ↑ **SEDDAS User Guide**
- ↑ IRS Data Exchange (IDEx)
- ↑ Information and Reporting Services Portal (IRSP)
- ↑ **SED Delegated Account System (SEDDAS)**
- ↑ SED Monitoring and Vendor Performance System
- ↑ SSBA Reimbursement
- ↑ State Aid Management System (SAMS)

**Notice:**  
If the Superintendent or Principal has changed,  
please click here.  
(Does **not** apply to Summer School principals.)

# Getting Ready for Claim Forms

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- ❑ Print out 20-21 blank forms vs. waiting
- ❑ Meet with colleagues in June/July to discuss information you will need from them
  - Attendance
    - Template for hours and days
  - Enrollment – many categories
    - 20/21 Actual and 21/22 Projected
  - Detail of Transportation costs
    - Contracts
    - Supplies
    - Contracted services
    - Calculate fringe benefits for Transportation staff
    - Something different this year because of pandemic?



# Attendance – 180 Days

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- Memo released April 29, 2021

**04-29-2021**

**180 Day Requirement Compliance for the 2020-21 School Year**

This memorandum provides additional information to school district officials about reporting minimum instructional time requirements, including instructions for reporting days and minimum instructional hours for the 2020-21 school year to the Office of State Aid.

[180 Day Requirement Compliance for the 2020-21 School Year](#) (📎 302 KB)

[https://stateaid.nysed.gov/attendance/pdf\\_docs/Reporting%20Instruction%20on%20Form%20A%20in%202021-22%20SAMS.pdf](https://stateaid.nysed.gov/attendance/pdf_docs/Reporting%20Instruction%20on%20Form%20A%20in%202021-22%20SAMS.pdf)

# Attendance – 180 Days

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- ❑ Memo covers how to report instructional hours and session days for the 2020-21 school year through SAMS
- ❑ Continue using SED provided Excel calendar template for planning and tracking purposes
  - Will be necessary documentation for future Claims Verifications
- ❑ No calendar upload in SAMS, replaced by a calendar table that the user will populate

# Attendance – 180 Days

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- ❑ Waivers for Instructional Hours
  - The 2020-21 SAMS claim year included a waiver for 2020-21 school year instructional hours
  - Districts that did not previously apply for a waiver may apply for a waiver for the 2020-21 school year in the upcoming SAMS release.
- ❑ Waivers for Session Days?
  - There is no waiver for short-session days in 2020-21. Districts must meet the 180 annual days of session requirement.

# Short Session Deduct

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- Grade group with < 180 days of session
- Deduction to Foundation Aid
  - Generally, the deduction is exercised in the following year (GEN, Entry #32)
- Based on ADM, days short, pupils affected and Foundation Aid payable

# STAC Deadlines – 6/30/2021

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STAC PROGRAMS WITH JUNE 30th DEADLINES				
SPECIAL EDUCATION AID ASSISTANCE SERVICE				
School Year	Placement Type	Service Approval Deadline	Education/Main. Verification	Transportation Verification
2017-18	4408 Summer	June 30, 2021	Online – DVSUM	Online – DVSTR
2017-18	Related Services 4408; Summer 9015 A-D	June 30, 2021	Online – DVSRL	Online – DVST2
2017-18	Summer Chapter 47, 66 & 721	June 30, 2021	Online – DVCSM	Online – DVSTC
2017-18	4201 Summer	June 30, 2021	N/A	Online – DVST3
2018-19	Private 10-Month	June 30, 2021 (for prior year aid)	Online – DVPRV	N/A
2018-19	Public 10-Month High Cost (BOCES, In-District & Other District)	June 30, 2021 (for prior year aid)	Online – DVPUB (may require DCPUB prior to DVPUB)	N/A
2019-20	Private 10-Month	June 30, 2021 (for current year aid)	Online – DVPRV	N/A
2019-20	Public 10-Month High Cost (BOCES, In-District & Other District)	June 30, 2021 (for current aid year)	Online – DVPUB (may require DCPUB prior to DVPUB)	N/A
2019-20	Chapter 47, 66 & 721 – 10-Month	June 30, 2021	Online – DVCHP	Online – DVCHP
2019-20	Homeless	June 30, 2021	Online – DVHOM	N/A

**QUESTAR III**

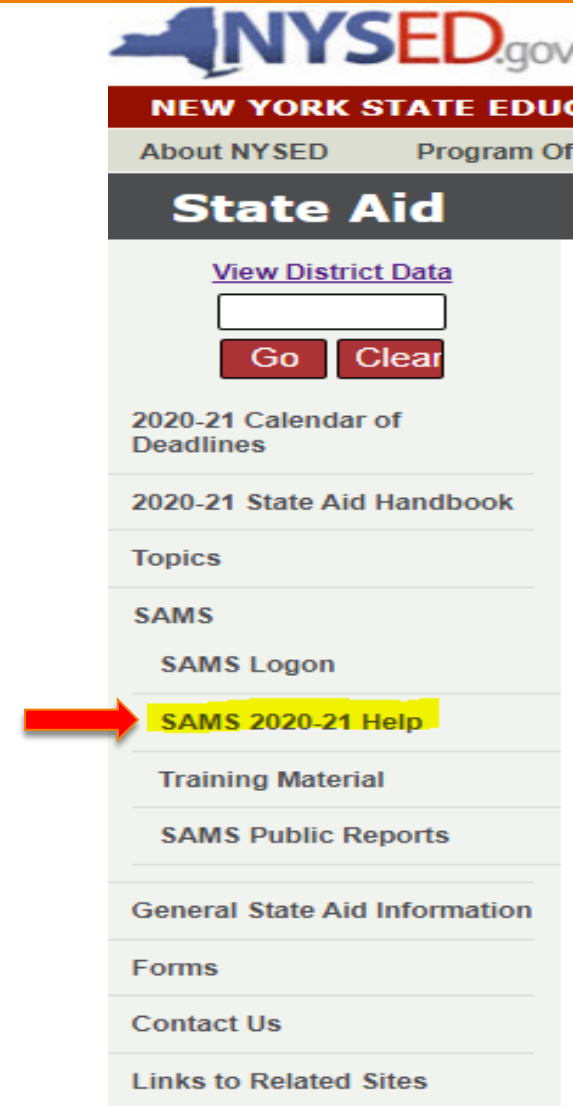
10 Empire State Boulevard • Castleton, NY 12033 • Phone: 518.477.2635 • Fax: 518.477.4284 • <https://www.questar.org/services/financial/stac/>

<https://www.questar.org/wp-content/uploads/2020/08/June-30-2021-Deadlines-Chart.pdf>

# For Help/Assistance

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- SED's State Aid Unit website
  - SAMS help is available online - you do not have to be logged on to SAMS to review the help screens
  - Information for specific topics
- SED's State Aid Unit
  - 518-474-2977
- State Aid Planning Service
  - 518-477-2635







# Upcoming Coffee Talks

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- **July 14th @ 9:00 a.m.** – Getting Ready for State Aid Claims Forms – What Data Should You Gather Now?
- **August 18 @ 9:00 a.m.** – Preparing the State Aid Claims Forms – How to Complete and Key Areas to Review to Maximize Aid

# Contact Us!

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## **State Aid and Financial Planning Service**

Questar III BOCES

10 Empire State Boulevard

Castleton, NY 12033

(p) 518-477-2635, Option # 1

<http://sap.questar.org>

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