June 2023 Coffee Talk

Maximizing State Aid: Preview of June 30th Due Dates and Preparing for Year-End

State Aid and Financial Planning Service

Agenda

- Maximizing State Aid for 22-23
  - Last chance to revise certain claims to generate current State Aid
- Getting Ready for Year-End Reporting
- Year-End Tasks that Can Be Done/Started Now
- Questions and Answers

Maximizing State Aid 22-23

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Actions to Take/Review Before June 30th

Areas to Review

- **Building Aid:**
- Are there any Final Cost Reports (FCR) that can be submitted by 6/30?
  - Aid can start when the following are met:
    - It is at least 18 months since Commissioner's Approval Date (CAD) *and*
    - FCR, SA-139 and Certificate of Substantial Completion are all submitted
  - If FCR done in the second half of the year, a ½ year of aid will be earned in 22-23
  - Forms available: https://www.p12.nysed.gov/facplan/SubInfo.htm

From *District Level Prospective Projects Information* Report

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PROJECT NUMBER:   0092-001     PROJECT NAME:
VOTER AUTHORIZATION DATE:   05/15/2018   BLD4      ** CHAPTER 97 **

COMMISSIONER APP DATE: 06/14/2019
DATE CONTRACT SIGNED: 08/22/19              SA-139 RECEIVE DATE: 10/18/2019
FINAL CSC RECEIVE DATE: 09/03/2021          FINAL FCR RECEIVE DATE: 00/00/0000

This is a Chapter 97 project.  Chapter 97 projects are those with a
Commissioner's Approval Date (CAD) on or after 7/1/11.  They are subject to
aid start rules included in Chapter 97 of the laws of 2011.  Chapter 97
projects will not generate Building Aid or display data on this report
until the SA-139, FINAL Certificate of Substantial Completion (CSC) and
Final Cost Report all have been received and processed by SED.  NOTE: Even
if all three documents are received and on file, aid start for Chapter 97
projects may still be deferred if the SA-139 was not received in time to be
included in the data file frozen in November of the school year prior to
the aid year in which Building Aid could otherwise first start.
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For Building Aid to Flow in 2022-23

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1. CAD must be before 1/1/22
2. SA-139 must have been filed by 9/30/21 (9/30/22 for possible def. aid)
3. Final CSC must be submitted by 6/30/23
4. **FCR must be approved by 6/30/23 (but don't wait until the last day!)**

Areas to Review

- **Building Aid:**
- Have you had any Capital Outlay Exception Projects and/or Early Aid Start Projects?
  - If yes, remember they follow the old rules on FCRs
  - Since aid is paid in advance of the FCR, if the FCR is not submitted by the agreed upon date, all Building Aid paid can be recouped.
  - If deadline is 6/30/23:
    - Get the FCR submitted timely or
    - Ask for extension before the current deadline!

Areas to Review

□ **Transportation Aid:**

□ Verify that all buses purchased in 22-23 have been reported in SAMS under Form BP

  ◻ Verify that the Superintendent has certified the claims

□ Make sure all costs related to summer 4408 program are in the Special Aid Fund

  ◻ 80% State Aid available there

  ◻ 0% State Aid available in General Fund

Expand All | Collapse All
Core Forms
  Form A and Schedules: Clean
  180 Days Calendar: Certified
  Form FB : Building And Misc.:   Clean
  Form FT : Transportation: Clean
  Form BP : Bus Purchase:
      Bus Purchase Approval Form
      Bus Purchase Certification Form
  ST-3 Forms and Schedules (Financial):   Clean
  RSU Forms and Schedules: Clean
  CPSE Administrative Forms and Schedules   Clean
  Schedule F6 : Bus Amortization: Clean
  Administrative Compensation Information:
  Property Tax Report Card:
  NYSED Only Form Set:

Areas to Review

- **Instructional Materials Aid:**
  - Review spending to date to ensure aids have been maximized
  - If not:
    - Check coding of expenditures – anything eligible miscoded?
      - If so, correct coding now
    - Otherwise, try to spend by 6/30
    - Remember, goods have to be received by 6/30 (at least in Accounts Payable) by year-end to count towards spending requirement
    - Categories: Textbooks, Software, Hardware, Library Materials

Allocations for IMA

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                2022-23 STATE AID PROJECTIONS

        FULL DAY KINDERGARTEN, INSTRUCTIONAL MATERIALS AND
              OPERATING REORGANIZATION INCENTIVE AIDS

                            DISTRICT CODE:
                            DISTRICT NAME:

1996-97 1/2  DAY K ENRL                          521
2021-22 1/2  DAY K ENRL                            0
1996-97 FULL DAY K ENRL                           22
2021-22 FULL DAY K ENRL                          626
FULL DAY K CONVERSION INDEX                        0
1 IF AIDED IN THE PAST                             1
2022-23 FULL DAY K ENRL EST.                     735
INCREASE IN FULL DAY K ENRL                      109
SELECTED FOUNDATION AID/PUPIL             16,811.02
2022-23 FULL DAY K CONVERS AID                     0
2021-22 FULL DAY K CONVERS AID                     0

2021-22 SFTW, HW & LIBR PUPILS                 9,936
2021-22 TEXTBOOK PUPILS                        9,618

2022-23 SOFTWARE MAX AID                     148,841
2021-22 SOFTWARE EXPEND. ST-3                201,508
2022-23 SOFTWARE AID                         148,841
2021-22 SOFTWARE AID                         149,905

2022-23 LIBRARY MATRL MAX AID                 62,100
2021-22 LIBRARY MTRL EXP ST-3                  8,000
2022-23 LIBRARY MATERIALS AID                 62,100
2021-22 LIBRARY MATERIALS AID                  5,334

2022-23 TEXTBOOK MAX AID                     560,249
2021-22 TEXTBOOK EXPEND. ST-3              1,111,281
2022-23 TEXTBOOK AID                         560,249
2021-22 TEXTBOOK AID                         547,492

HARDWARE &TECHNOLOGY AID RATIO               0.86400
   PURCHASE & LEASE EXPEND.                  421,326
   REPAIR & STAFF DEVEL EXP.                       0
   MAX HARDWARE & TECH. AID                  207,750
2022-23 HARDWARE & TECHNOL AID               207,750
2021-22 HARDWARE & TECHNOL AID               211,172
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Available at stateaid.nysed.gov/

Under 2022-2023 Legislative Budget section:

2022-2023 LEGISLATIVE BUDGET

- 2022-23 State Aid Projections based on the Legislative Budget
- 2022-23 State Aid Projections Foundation Aid
- 2022-23 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK
- 2022-23 State Aid Projections BOCES, Transportation and Summer Trans Aid
- 2022-23 State Aid Projections Building Aid
- 2022-23 State Aid Projections Building Reorganization Incentive Aid
- 2022-23 State Aid Projections Full Day K, Inst Mat, Op Reorg Incentive Aid
- 2022-23 State Aid Projections Transitional Aid for Charter School Payment
- 2022-23 State Aid Projections Special Services Aids for Non-Comp of BOCES
- 2022-23 State Aid Projections Combined Fixed and Indiv Payment Schedule
- Definitions and Explanation of Aids Displayed

Areas to Review

- **Excess Cost Aid:**
- Make sure that all children from 20/21 and 21/22 that can generate Excess Cost Aid have been entered and verified in STAC by June 30th
  - 10-month programs from 21-22 generate **current aid** if claimed by 6/30/23
  - 10-month programs from 20-21 generate **prior year aid** if claimed by 6/30/23
- For all children that the STAC Unit has flagged for a detailed review – make sure that documentation has been submitted to STAC so aid can be paid
  - Next slide is an example of the letter sent this year

Dear **School District**:

Each year, the NYSED STAC/Medicaid Unit reviews cost/programmatic information submitted by school districts as part of its 10-month school age public excess cost aid process.

You are receiving this email because there are 2021/22 10-month public excess cost <u>in-district</u>, **"other district"**, and/or <u>BOCES</u> claims (as displayed on the STAC DVPUB online screen) for

SAMPLE CSD that have been selected for review by the NYSED STAC/Medicaid Unit. Please note that additional selections may be made <u>at a later date</u>.

STAC ID	School Year	Record No	Education Provider Name	Begin	End	10-Mo Annualized Cost
C06651	2122	02		09/08/21	06/23/22	$83,851.35
C80356	2122	02		09/08/21	06/23/22	$85,106.83
C82612	2122	02		09/08/21	06/23/22	$115,327.51
D17219	2122	02		09/08/21	06/23/22	$132,196.71
E57902	2122	02		09/08/21	06/23/22	$96,325.60
F47348	2122	02		09/08/21	06/23/22	$105,639.36
G99144	2122	02		09/08/21	06/23/22	$119,911.77

Example of email from STAC Unit of STACs selected for detailed review

Please submit the following supporting documentation to substantiate your claims, as appropriate:

- *DCPUB* Student Worksheet*: Must be submitted on the STAC Online (EFRT) System if you have not already done so.
- Selected pages from student IEP indicating *all* claimed services. **Make sure to include additional pages for 1:1 aides and consultations provided as a direct service to the student.**
- Invoices for all services not provided by CSE District
- Invoices or detailed cost justification for any single in-district related service type that exceeds <u>$15,000</u>

*NOTE: When completing a DCPUB for an in-district placement, administrative costs (homeroom time, study hall time, etc.) cannot be included in the Special Education Teacher's Salary

Required IEP pages, invoices, and cost justifications must be submitted electronically using the **SED File Transfer Manager (FTM)**. Reply to this email indicating that the required documentation has been uploaded to the SED FTM.

To register for access to the SED File Transfer Manager, please complete and submit the following form:

https://www.oms.nysed.gov/stac/forms/stac-603_form_authorization_ftp.pdf

To ensure sufficient time for review, we are requesting that you submit the required documentation by <u>**04/21/2023**</u>.

Make sure all records selected for review are verified. Make sure to re-verify any records where a DCPUB was added. Make sure to re-verify any records where the dates or 10-Month Annualized Cost was changed on DSPUB or DVPUB.

Your claim(s) will not be processed without the completion of the DCPUB or DCPOD <u>High Cost</u> Worksheet screen and appropriate supporting documentation.

If you have questions regarding the required documentation, or the SED FTM submission process, please reply to this email.

Thank you.

Areas to Review

- **Homeless Aid:**

- Make sure that all children from 2021-22 that can generate Homeless Aid have been entered and verified in STAC by June 30th

  - No prior year aid available for Homeless children

- The following slide list the STAC deadlines for June 30th, 2023

STAC June 30th Deadlines

STAC PROGRAMS WITH JUNE 30th DEADLINES

SPECIAL EDUCATION AID ASSISTANCE SERVICE

School Year	Placement Type	Service Approval Deadline	Education/Main. Verification	Transportation Verification
2019-20	4408 Summer	June 30, 2023	Online – DVSUM	Online – DVSTR
2019-20	Related Services 4408; Summer 9015 A-D	June 30, 2023	Online – DVSRL	Online – DVST2
2019-20	Summer Chapter 47, 66 & 721	June 30, 2023	Online – DVCSM	Online – DVSTC
2019-20	4201 Summer	June 30, 2023	N/A	Online – DVST3
2020-21	Private 10-Month	June 30, 2023 (for prior year aid)	Online – DVPRV	N/A
2020-21	Public 10-Month High Cost (BOCES, In-District & Other District)	June 30, 2023 (for prior year aid)	Online – DVPUB (may require DCPUB prior to DVPUB)	N/A
2021-22	Private 10-Month	June 30, 2023 (for current year aid)	Online – DVPRV	N/A
2021-22	Public 10-Month High Cost (BOCES, In-District & Other District)	June 30, 2023 (for current aid year)	Online – DVPUB (may require DCPUB prior to DVPUB)	N/A
2021-22	Chapter 47, 66 & 721 – 10-Month	June 30, 2023	Online – DVCHP	Online – DVCHP
2021-22	Homeless	June 30, 2023	Online – DVHOM	N/A

Getting Ready for Year-End Reporting

Actions to Take/Review Before June 30th

Getting Ready for Year-End in SAMS

- Are there any new key personnel?
    - If so, make sure that they get access to SAMS
    - Make sure that the *Entity Information* section in SAMS is updated as that is where SED is getting phone and email information for notifications

Positions Listed: Superintendent, State Aid Designee, Director of Special Education, Fiscal Advisor, ST-3 Contact, and Transportation Contact

Getting Ready for Year-End in SAMS

- Review the Forms tree for Claim Year 2022-23:
  - Are all Claim Forms and the ST-3 listed as "Clean"?
    - If not, resolve open issues before 6/30/23
  - Does the ST-3 agree with the annual audit from 6/30/22?
    - If not, make the revisions now and submit
    - Make sure the changes were "Accepted" in the Activity Log
  - Did your district submit Supplemental Schedule SS31-34 for CPSE costs for 21-22?
    - If not, do by 6/30/23 to generate county billing opportunity

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM

Getting Ready for Year-End with Non-Instructional Department Heads

Meet with your Non-Instructional Administrators:

- Coordination of summer availability of buildings
  - What buildings are going to be closed for renovations?
  - What's going to be used for summer programs?
- Technology deliveries?
- Food Service needs during the summer
  - Providing food
  - Special cleaning/moving needs
- Coordination of Fixed Asset inventory
- Purchasing needs
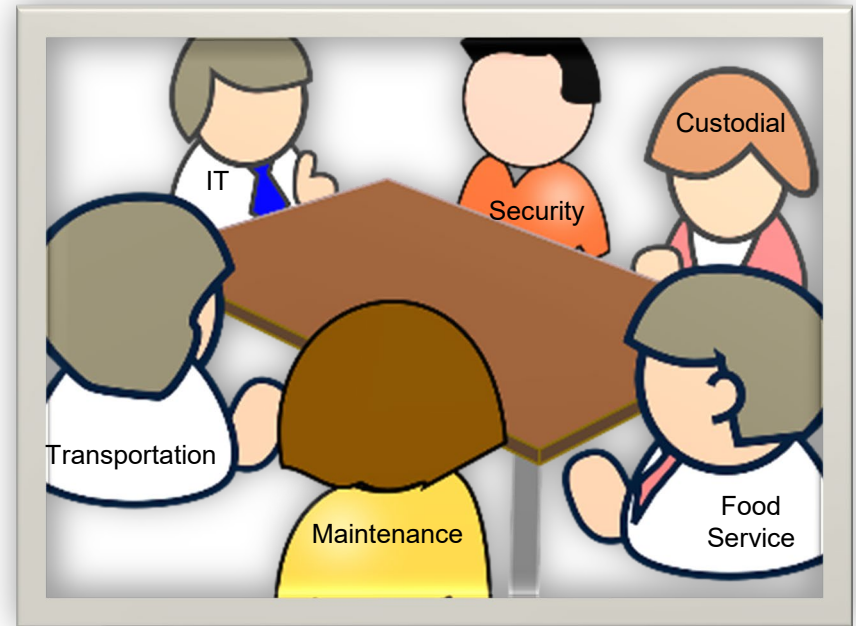
Getting Ready for Year-End with the Business Office Staff

☐ Once the voters approved the 23-24 budget:

- ✓ 23-24 budget year can be opened in your accounting records – no need to wait until July

- ✓ Provide changes in account codes to:
  - Purchasing – for POs and to share with dept. heads
  - Human Resources – for new staff/movement of staff
  - Payroll – for new staff/movement of staff
  - Treasurer – for updating chart of accounts

- ✓ Have Purchasing get purchase requisitions for 23-24 processed, reviewed and ready to approve and print on July 1st

Getting Ready for Year-End with the Staff that Maintain the Website

Review the district's website:

- ☐ Are all the BOE minutes posted?
- ☐ Is the 22/23 DOB Transparency Report posted?
- ☐ Are the monthly revenue/ expenditures reports posted?
- ☐ Is the final approved budget for 23-24 posted?
- ☐ Any updates to ARP Plan posted?
- ☐ Any required postings related to Foundation Aid?
- ☐ Have the most recent audits (external, OSC, internal) been added?

Getting Ready for Year-End with Outside Consultants

- ✔ Meet with external auditors, schedule entrance conference with Audit Committee, schedule preliminary and final audit fieldwork, and Board Meeting date to accept audit

- ✔ Meet with fixed asset clerk and inventory company to schedule updating of fixed asset inventory for timely inclusion in ST-3/audit

- ✔ Meet with key staff and actuary to schedule updating of GASB 75 information for timely inclusion in ST-3/audit

- ✔ Meet with key staff and consultants doing GASB 87/96 calculations for timely inclusion in ST-3/audit

Year-End Tasks that Can Be Done/ Started Now

Actions to Take/Review Before June 30th

Claim Forms/ST-3

- Transportation Form FT Non-Allowable Pupil Decimal (need to do once every 3 years)
  - Based on data from one day in March, April or May
  - Provide blank forms & instructions to Transportation Supervisor
- Transportation Schedules G, H, I, J:
  - Run detailed Appropriations Status Report and review that expenditures are properly coded:
    - Schedule G – Equipment - A5510.2 & A5530.2
    - Schedule H – Supplies - A5510.45 & A5530.45
    - Schedule I – Contractual - A5510.4, A5510.49, A5530.4
    - Schedule J – Contract Busing - A5540.4
  - If not, have corrected now
  - If not sure about a charge, have A/P pull voucher so you will have the details when it is time to complete the Schedules
  - Make sure all Bus Transportation Contracts have SED approval

Claim Forms/ST-3

- Form A – Attendance
  - First semester can be completed any time after 2/1
  - Doing now may identify issues for earlier resolution
  - Review for reasonableness
- Complete excel template of 180 day calendar
  - Identify any issues and report to Superintendent now
  - https://stateaid.nysed.gov/attendance/htm_docs/Model_Calendars.html
- Complete Supplemental Schedules SS10-SS16 for any in-district Summer 2022 ESY program(s)
 - This may identify expenditures that need to be moved to Special Aid Fund at this time
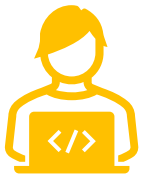
Accounting Records

- Determine if district needs BOE approval to add to/spend from and/or establish/close any fund balance reserves

- Have Purchasing review open POs and close unneeded ones, establish needed ones, and/or adjust balances, as necessary

- Review Appropriations Status Report and provide recommendations for any budget transfers necessary for BOE approval
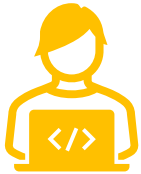
Accounting Records

- Ensure invoices for non-resident children attending your district are being prepared and timely submitted
  - E.g., Foster Care, Parentally Placed, Health Services, etc.
- Have Treasurer pay off any Due to/From with available funds
- Coordinate with 10-month Department Heads the auditor's needs, e.g., grant testing, Food Service
- Coordinate with Extraclassroom Treasurers the year-end process/auditor needs
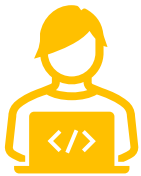
Accounting Records

- ☐ Make sure your Treasurer is up-to-date on monthly reports
  - ❑ Goal should be to go into July with only June's books open
  - ❑ Consider need for/advantages of having PT summer help of an accounting/business college student
    - ◼ Lots of clerical work in the summer that can be delegated to summer help and keep ST-3/audit on track
- ☐ Make sure your Treasurer has cleaned up receivables and payables from last year, before they start adding new ones

Payroll/HR Records

- Ensure Continuing Employment notices are prepared for 10 month staff, distributed and followed up on

- Have staff begin gathering information for Compensated Absences calculations for 6/30

- Have staff prepare Salary Notices for 23-24 rates of pay for all contractual staff

- Have staff prepare billings for retirees for 23-24 year based on updated rates

State/Federal Grants

- Ensure that all Summer 4408 grant expenditures (education and transportation) have been accounted for in the Special Aid Fund

- Ensure that all expenditures funded in FS-10s grant applications have been accounted for in the appropriate grant(s) in the Special Aid Fund
  - If not, move expenditures to/from the General Fund before year-end and consider affect on fund balance from the increase/decrease in General Fund expenditures

Conclusion

As the 22-23 school year comes to an end:

- Finish strong!
  - Review your State Aid output reports to see if there are any opportunities to maximize 22-23 State Aid and take corrective action now.
  - Meet with others to discuss what needs to be accomplished between now and the end of the summer and assign responsibilities and due dates.
  - Begin gathering information that will be needed to close out the year and/or complete State Aid claim forms this summer.

Any Questions?

Next Coffee Talk is July 12, 2023 at 9AM

Topics:

Welcome to the 23-24 Service, Meet the Planners and the Resources Available to You

Tuesday 6/20/23 10 a.m.

TeaTime
A Resource for District Treasurers
June 2023

State Aid and Financial Planning Service

Contact Us!

Questar III

**State Aid & Financial Planning Service
10 Empire State Boulevard
Castleton, NY 12033
(518) 477-2635, Option 1**

Fax (518) 477-4284

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