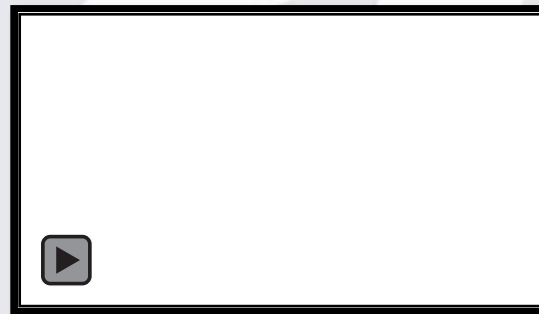




Knowledge Café

April 2023



State Aid & Financial Planning Service



Agenda







2

- ❑ SBO Calendar for May 2023
- ❑ Kathy's Corner – Areas to check to maximize current year State Aid/not have aid withheld
- ❑ Planning needed by June 2023 for the close outs of the CRRSA/ARP grants in September 2023 & 2024
- ❑ Questions/Answers

Today's
Agenda



SBO Calendar for May 2023

3

Task	Due Date	Filing Requirement	Notes	Priority
Each district notifies BOCES of the services it will buy in the next year. However, each district is obligated annually to pay its share of administrative, rental and facilities expenses	5/1	Annually		Required
Administrator Salary Disclosure must be completed & submitted & certified through SAMS within 5 days of preparation. http://www.p12.nysed.gov/mgtserv/admincomp/	Actual Due Date 5/8/23 5/2	Annually	Estimated Due Date. SED is required by law to prepare a statewide compilation of the salaries and other personnel costs of certain school administrators and make it available to all interested parties. Last year this filing was due on 5/9/2022 for the 2022-23 Admin Salaries. Please reference form specific instruction when available.	Required
Budget Statement and required attachments must be made available seven days before hearing: April 25 - May 2, 2023	 5/2	Annually		Required
Small city school districts must distribute military ballots no later than 14 days prior to budget vote.	5/2	Annually	See Appendix A	Required
Budget Hearing no later than 7 days prior to budget vote	 5/9	Annually	Hold from May 2 - May 9, 2023	Required
Budget Notice must be mailed to eligible voters after the Budget Hearing and no later than six days prior to the vote: May 3 - 10, 2023.	 5/10	Annually	Use current template	Required
Maintain list of district residents who were issued absentee ballots and make available for public inspection in the office of the District Clerk until the day of the annual election and budget vote.	5/15	Annually	Make available for public inspection the five days prior to the annual meeting except Sunday	Required
Annual Meeting - Uniform statewide budget vote and BoE election	 5/16	Annually		Required



SBO Calendar for May 2023

4

Task	Due Date	Filing Requirement	Notes	Priority
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	5/31	Monthly		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	5/31	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly in the event that budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included as necessary.	Required
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	5/31	Monthly		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	5/31	Monthly		Recommended Best Practice
If applicable, collect school bus route data for one day for Non-Allowable Pupil Decimal calculation.	 5/31	Annually		Recommended Best Practice
Monthly Profit/Loss Statements for School Food Service	5/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	5/31	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
Plan for Year End Closing and Summer Maintenance	 5/31	Annually		Recommended Best Practice

SBO Calendar for May 2023

5

Task	Due Date	Filing Requirement	Notes	Priority
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	5/31	Monthly		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	5/31	Monthly		Recommended Best Practice
Review School Calendar - ensure 180 days of session and 900/990 annual hours of instruction (student attendance, superintendent conference days and Regents exams)	 5/31	Annually		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	 5/31	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Treasurer's Report	5/31	Monthly	Report on prior month's activities	Required
Year End Audit - call external auditor and arrange dates	5/31	Annually		Recommended Best Practice

Topics Covered Last April

6

Budget Notice

Claims Verification Project
It's back!

Administrator Salary Disclosure

A quick look back

180 Day Calendar

Tips for Managing New Federal Grants

Claim Form/ST-3 Check-up

Budget Actions for May 2023

7

DEADLINE BUDGETARY ACTION

Through May 15, 2023 (Absentee Ballot List)	District Clerk must maintain list of the names of all individuals provided with absentee ballots. List is subject to public inspection and legal challenge until the day of election.
April 17 – May 9 (Mail Ballots)	Clerk must mail an absentee ballot for every qualified voter who requests one. The ballot must be mailed no earlier than 30 days or later than 7 days prior to the election day.
April 25 – May 2, 2023	Budget Statement and required attachments must be made available, upon request, at each school building and at the district office, public or free association library and on the district's website at least 7 days before Budget Hearing date and at least 14 days before the Budget Vote.

DEADLINE BUDGETARY ACTION

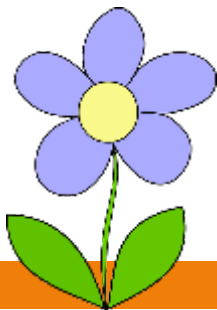
May 2, 2023	Small city school districts must distribute military ballots no later than 14 days before the budget vote.
May 2 – May 9, 2023	Hold Budget Hearing 7-14 days prior to Budget Vote Day. Budget Statement (including required attachments) must be made available. The budget must be presented at the hearing in plain language and in 3 components: Administrative, Program, and Capital.
May 3 – May 10, 2023	Mail budget notice to eligible voters after the Budget Hearing but no later than 6 days prior to Budget Vote day.
May 16, 2023	Annual Meeting. The sole purpose of the meeting is the Uniform Statewide Budget Vote and Board of Education election.



8

Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL



Kathy's Corner

We have discussed *Claim Forms, Transparency and Bus Purchases* previously, but now is a great time to do a double-check to make sure those items are submitted properly so your aid is paid timely! Let's take a look where to look...



Double Check Your Claim Forms

10

- ❑ Are all of your claim forms clean and submitted?
- ❑ Did you submit revisions?
- ❑ Review your activity log for any claim reviews or open items.
- ❑ Don't forget to do your SS10-SS16 if you operate your own summer school program!
- ❑ CPSE Administrative Forms
 - ❑ Did you complete SS31-SS34?
 - ❑ Did you bill the county for administrative costs yet?
- ❑ Reminder, update Entity Information if your staff assignments have changed!

Needs Attention!

11

Entity Name

BEDS Code

Claim Year

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM



Welcome Kathy Beardsley (State Aid Planning) CORE 03/20/2023 08:06 AM [Home](#) | [Issue Reporting](#) | [Help](#) | [Logout](#)

[Forms](#) | [Reports](#) | [Subsystems](#)

Selected Claim Year is now: 2022-2023
Selected Entity is now:

Please select your preference for opening forms.

- ☒ Open Forms in Current Window
☐ Open Forms in Separate Window

[Expand All](#) | [Collapse All](#)

☒ Core Forms

- ☒ [Form A and Schedules: Clean with Issues](#)
- ☒ [180 Days Calendar: Certified](#)
- ☒ [Form FB : Building And Misc.: Clean](#)
- ☒ [Form FT : Transportation: Clean](#)
- ☒ [Form BP : Bus Purchase:](#)
- ☒ [ST-3 Forms and Schedules \(Financial\): Clean](#)
- ☒ [RSU Forms and Schedules:](#)
- ☒ [CPSE Administrative Forms and Schedules](#)
- ☒ [Schedule F6 : Bus Amortization:](#)
- ☒ [Administrative Compensation Information:](#)
- ☒ [Property Tax Report Card:](#)
- ☒ [NYSED Only Form Set:](#)

This is your Goal!


12

Entity Name

BEDS Code

Claim Year [SET VALUES](#)

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM



WelcomeCOREHome | [Issue Reporting](#) | [Help](#) | [Logout](#)

[Forms](#) | [Reports](#) | [Subsystems](#)

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☒ Open Forms in Current Window

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Expand All | Collapse All

☐ Core Forms

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- ☐ [CPSE Administrative Forms and Schedules Clean](#)
- ☐ [Schedule F6 : Bus Amortization: Clean](#)
- ☐ [Administrative Compensation Information:](#)
- ☐ [Property Tax Report Card:](#)
- ☐ [NYSED Only Form Set:](#)

State Aid Homepage | [Contact Us](#)Ver 1.8.96

Double Check Your DOB Transparency

13

- Website to check: [New York State School Funding Transparency Form \(ny.gov\)](https://www.nysed.gov/school-funding-transparency-form)

Districts can't receive payment for anymore State Aid due in 22-23 than they did in 21-22 unless this report is "Approved". The State will withhold remaining 22-23 aid owed once the 21-22 amount has been paid out, pending report approval.

Districts' Submissions

- [2022 New York State School Funding Transparency Form Submissions and Status](https://www.nysed.gov/school-funding-transparency-form)

2022 New York State School Funding Transparency Form Submissions and Status

Location: [Home](#) > [School Funding Transparency Form](#) > [2022 Submissions and Status](#)

The following school districts are required to submit a *New York State School Funding Transparency Form* for review by the Division of the Budget and State Education Department by September 2, 2022. The State will update the approval/review status of each district's submission as soon as possible after a determination has been made.

Not Submitted	Submitted	Approved
A B C D E F G I L N P R S T W	B C D E F G H L M N P R S T V W	A B C D E F G H I J K L M N O P Q R S T U V W Y
Amsterdam	Baldwin	Addison
Andes	Bay Shore	Adirondack
Blind Brook-Rye	Beekmantown	Afton
Buffalo	Charlotte Valley	Akron

Sample Communication – Action Needed

14

[Submissions](#) / / [2022-23](#) / Form Submission Summary

2022-23

New York State has requested additional information from the district on 10/18/2022.

Please navigate to the Additional Information Request Summary screen, linked below, to view and respond to the issues flagged for revisions and/or requiring additional information

Status

School Year	Status	Due Date	Action
2022-23	Pending Certification	11/17/2022	

[Additional Information Request Summary](#)

	Section Status
Additional Information Request Summary	Complete

[Submission Summary](#)

Section	Section Status	Validations
Part A		
I. Contact Information	Complete	Pass
II. District Spending Allocated to Individual Schools	Complete	Pass
III. Central District Costs	Complete	Pass
IV. District Average Fringe Rate	Complete	Pass

Sample Communication – Action Needed

15

[Submissions](#) / [2022-23](#) / Additional Information Requests

Open items are outlined in the portal under Additional Information Request screen

2022-23

Instructions: For each item flagged below, please complete the following:

1. Review the issue(s) flagged by New York State.
2. Select one of the radio buttons to either:
 - a. Attest the data in question has been revised from the previous submission on each respective data entry screen, or
 - b. Provide an explanation that gives further detail as to why the data in question is correct.
3. Select the “Save” button at the top or bottom of the page when one, or all, of the issues contained on this screen have been addressed.
4. **Resubmit the form to the State for review once all issues have been addressed.**

Additional information Requests

Additional Information Request History Summary

[Collapse All](#)

[Part D](#) (1 of 1 complete)

D-I. School-Level Spending on Prekindergarten and Community Schools Programming - Prekindergarten Programs

Additional Information Requested - Date Requested: 10/18/2022













- The district reported its Pre-K spending in Column G, State Universal Pre-K Grants (UPK) in the prior year. We recommend reporting Pre-K spending in the same location this year if the district is using State UPK grants. Please review the data in column I and revise if necessary. If upon review the district believes no revisions are necessary, please explain.
- 1.

Double Check Your Bus Purchases

16

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:](#)

Are the buses
purchased in 22-23
listed on the Bus
Purchase Approval
Form?
Are they all certified?



17

Getting a Handle on Your Federal Grants

Tasks to Accomplish Before Year-End

Presentation available at: <https://www.questar.org//knowledge-cafe/>



COVID Related Grants

18

- CRRSA – ends 9/30/23, FS-10F due by 10/15/23
- ARP – ends 9/30/24, FS-10F due by 10/15/24
- ARP Section 611 grants – ends 9/30/23, FS-10F due by 10/30/23
- ARP Section 619 grants – ends 9/30/23, FS-10F due by 10/30/23
- ARP Homeless I – ends 9/30/24, FS-10F due by 10/30/24
- ARP Homeless II – ends 9/30/24, FS-10F due by 10/30/24

Prepare Plans of Action for CRRSA and ARP Grants

19

- Review accounting records for 21-22 (and possibly 20-21) for any expenditures charged to these federal grants
 - ▣ Need expenditures by object of expense (.15, .45, etc.)
 - ▣ Fill in the FS-10F with expenditures to date
 - Do one year at a time (highlight by year or something similar)
 - Reconcile to accounting records, by year
- If you charged anything to the F1988.4 or F9901.9 accounts in your accounting records, you will need to determine what you spent the monies on by object of expenditure and list those expenditures in your FS-10F



Prepare Plans of Action for CRRSA and ARP Grants

20

- Review accounting records for 22-23 for any expenditures charged to these federal grants
 - ▣ Need them by object of expenditure
 - ▣ Add them to the FS-10F
 - ▣ Reconcile to the accounting records
- Review results!
 - ▣ If have a lot of unspent funds for either CRRSA or ARP, now is the time to take action
 - ▣ Either spend what was planned or modify plan (FS-10A) as soon as possible
 - ▣ Eligible spending ends 9/30/23 for CRRSA!



Items Charged to F1988.4/F9901.9

21

- Example #1: Charged new Central Data Processing (1680) staff to the CRRSA grant
 - No F code available, so salaries were coded to F1988.4-Unclassified Expenditures
 - Will need to report under the .16 portion of the FS-10F the actual salaries and staff information

- Example #2: In 2022-23 decided to charge \$250,000 of additional cleaning supplies expensed during the 20-21 school year
 - Since this was a reimbursement from a prior year, coded to F9901.9 in 22/23 accounting records
 - Will need to identify what was purchased – POs, vendor name, amounts, check #, etc. to include under .45 portion of the FS-10F

For Salaries

22

SALARIES FOR PROFESSIONAL STAFF

Subtotal - Code 15

Name

Position Title

Beginning and End Dates
of Work

Salary Paid

Recommendations: Separate salaries of employees charged to a grant, by year, so you can reconcile to your accounting records.

For year-end: Compare positions charged to the grant, to positions approved in the grant and, for differences, either make budget amendments or move expenses to/from General Fund by 6/30/23.

SALARIES FOR SUPPORT STAFF

Subtotal - Code 16

Name

Position Title

Beginning and End Dates
of Work

Salary Paid

Remember:
Payroll records are on a cash basis, your books may have payroll accruals.

Purchased Services

23

PURCHASED SERVICES			
			Subtotal - Code 40
Encumbrance Date	Provider of Service	Check or Journal Entry #	Amount Expended

Encumbrance Date: Needs to be within the period of availability of the grant.

Check or Journal Entry #: Need to have paid for or recorded accounts payable by the time the FS-10F is submitted.

For year-end: Verify the items expensed are items in the grant or do budget amendment and/or move to/from the General Fund.

Supplies and Materials

24

SUPPLIES AND MATERIALS			
Subtotal - Code 45			
Purchase Order Date	Vendor	Check or Journal Entry #	Amount Expended
<p>Purchase Order Date: Needs to be within the period of availability of the grant.</p> <p>Check or Journal Entry #: Need to have paid for or recorded accounts payable by the time the FS-10F is submitted.</p> <p>For year-end: Verify the items expensed are items in the grant and/or do a budget amendment or move to/from the General Fund.</p>			

Travel Expenses

25

TRAVEL EXPENSES				
Subtotal - Code 46				
Dates of Travel	Name of Traveler	Destination and Purpose	Check or Journal Entry #	Amount Expended
<ul style="list-style-type: none"> • Travel <ul style="list-style-type: none"> ❖ The encumbrance is made when the travel is taken. 				
<p><i>Note:</i> So travel beyond the end of the grant period will be disallowed.</p> <p>For year-end: Review what has been charged and verify it is allowable under the grant.</p>				

Employee Benefits

26

Employee Benefits			
Subtotal - Code 80			
Benefit	Salaries (from codes 15 and 16)	Rate	Amount Expended
Teacher Retirement			
Employee Retirement		TRS, ERS and Social Security should trace to approved rates	
Other Retirement			
Social Security			
Worker's Compensation			
Unemployment Insurance			
Health Insurance			
Other(Identify)			

Fringes charged have to relate to the staffing charged to the grant. You can't charge fringes, without also charging the employee. (But, you can charge employees, but not charge their fringes.)

For year-end: Make sure you have moved the fringes to the Special Aid Fund for those that relate to salaries through 6/30/23.

Indirect Costs

27

INDIRECT COST

A.	Modified Direct Cost Base -- Sum of all preceding subtotals (codes 15, 16, 40, 45, 46, and 80, excluding the portion of each subcontract exceeding \$25,000 and any flow through funds)	
B.	Approved Restricted Indirect Cost Rate(%) (enter X.X)	
C.	Subtotal - Code 90	

Only on
these
categories

For your information, maximum direct cost base =

To calculate Modified Direct Cost Base, reduce maximum direct cost base by the portion of each subcontract exceeding \$25,000 and any flow through funds.

District gets an Indirect Rate Letter each year that provides this rate (usually around 2%-3%)

Districts can claim indirect costs if they included them in the FS-10 and/or FS-10A

For year-end: If you are charging indirect cost, make sure to charge the portion through 6/30/23 to the Special Aid Fund (F1988.4-Indirect Cost/A2801 Interfund Revenues).

Purchased Services with BOCES

28

PURCHASED SERVICES WITH BOCES			
			Subtotal - Code 49
Encumbrance Date	Name of BOCES	Check or Journal Entry #	Amount Expended

For year-end: You will receive a request for information from your BOCES about what services were paid for from federal grants in 22-23.

- Report all items that are reported here.
- These will not be eligible for BOCES Aid.

If you have other expenditures charged to the General Fund that are eligible under these grants:

- Consider doing a budget amendment (FS-10A) and switching the BOCES expenditures back to the General Fund and moving the replacement expenditures to the Special Aid Fund before year-end to maximize State and Federal aid.

Minor Remodeling

29

MINOR REMODELING

Subtotal - Code 30

Purchase Order Date
Or Dates of Service

Provider of Service

Check or Journal
Entry #

Amount Expended

If you have done Capital Project work with the federal grants you will need to report the actual PO/invoice information on the FS-10F.

Some districts recorded the expenditure in the Special Aid Fund as an Interfund Transfer to Capital and others recorded the actual expenditures in the Special Aid Fund. In either situation, for the FS-10F, you will need the details.

For year-end: Gather the information now!

Equipment

30

EQUIPMENT			
Subtotal - Code 20			
Purchase Order Date	Vendor	Check or Journal Entry #	Amount Expended

Remember for FS-10 reporting:

- Equipment are items that cost \$5,000 or more

Also, there are extra rules for fixed assets purchased with federal funds so verify that your district is in compliance with requirements.



A-23. Which disposition rules must States and LEAs follow for equipment and supplies purchased with ESSER and GEER funds? (*New December 7, 2022*)


What follows is key information for States and LEAs regarding the disposition of supplies and equipment purchased with ESSER or GEER funds.

Definition of Equipment: Under [2 C.F.R. § 200.1](#), *equipment* is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000.


Definition of Supplies: Under [2 C.F.R. § 200.1](#), *supplies* is defined as all tangible personal property that is not equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life.

Continued Use of Equipment or Supplies beyond the Period of Performance: Equipment and supplies purchased with ESSER or GEER funds may be used by States or LEAs for the authorized purposes of the ESSER or GEER program, respectively, during the period of performance (i.e., through September 30, 2022 for ESSER I and GEER I; through September 30, 2023, for ESSER II and GEER II; or September 30, 2024, for ARP ESSER) or until the equipment and supplies are no longer needed for the purposes of the ESSER or GEER program. (See [2 C.F.R. §§ 200.313\(a\)\(1\), \(c\)\(1\)](#) and [200.314\(a\)](#)). If the equipment or supplies are no longer needed for purposes of the ESSER or GEER program, a State or LEA may, in preferential order, continue to use the equipment and supplies to the extent they are needed for allowable purposes under another Federal education program in which the State or LEA participates, such as a program under the Elementary and Secondary Education Act of 1965 or the Individuals with Disabilities Education Act. The State or LEA may then use the equipment or supplies for a Federal program of another Federal awarding agency. (See [2 C.F.R. §§ 200.313\(c\)](#) and [200.314\(a\)](#)).





Disposition of Equipment that Is No Longer Needed by an LEA: LEAs that used ESSER or GEER funds to purchase equipment and find that the item is not needed for authorized purposes under ESSER or GEER or for any of the LEA's other Federal programs, and where the equipment has a current per unit fair market value of \$5,000 or less, may be retained, sold, or otherwise disposed of without additional responsibility to the Department. If an item of equipment has a current per unit fair market value in excess of \$5,000, the LEA may retain or sell the equipment. In this case, the Department is entitled to an amount calculated by multiplying the current fair market value or proceeds from the sale by the Department's share or proportion of the cost of the original purchase. ([2 C.F.R. § 200.313\(e\)](#)).



Disposition of Supplies that Are No Longer Needed by a State or by an LEA: Supplies that cost less than \$5,000 per unit vest in the State or LEA upon acquisition. If there is a residual inventory of supplies that are not needed and the unneeded supplies exceed \$5,000 in total aggregate value, the State or LEA may retain or sell the supplies but, in either case, must compensate the Department for its share. The amount of compensation must be computed in the manner required for equipment under [2 C.F.R. § 200.313\(e\)\(2\)](#). The aggregate value of unneeded supplies is their fair market value at the time of disposition. Given that disposition may occur at different times (for example, some supplies may be needed longer than others, a State or LEA may calculate the total aggregate value when disposition occurs—e.g., at the end of each year for which supplies are disposed.

A State or LEA must make a good faith effort to sell unneeded supplies purchased with ESSER or GEER funds in accordance with [2 C.F.R. § 200.314\(a\)](#) and document its efforts. If a State or LEA cannot find a buyer and cannot use the supplies itself, the State or LEA has no further obligation to the Department.

Using ESSER and GEER Administrative Funds to Support Disposition Costs: ESSER or GEER funds reserved by a State or LEA for administrative activities may support costs associated with the disposition of supplies and equipment (e.g., storage units to house ESSER or GEER equipment and supplies that are unneeded) during the program period. However, ESSER and GEER administrative funds are not available beyond the period of performance as noted above. As a result, there are no ESSER or GEER funds available to pay for disposition costs after the period of performance ends.

SED's Guidance

33

https://www.oms.nysed.gov/cafe/guidance/

NYS ED 2020-21 School Ag... NYS ED 2020-21 Preliminar... O365 Ravelry: African Flo... Medicaid NEW CARES Act NYS ED State Education De... cares-act-in

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Guidance and Other Information

[Frequently Asked Questions](#)

These FAQs address a variety of issues related to budgeting and reporting grant funds. The use of grant funds depends upon the particular grant, and questions about the appropriate use of funds should be directed to the program office responsible for the grant.

Fiscal Guidelines for Federal and State Grants

The Guidelines provide general information regarding the financial management of State and federal grants by local agencies, including the financial forms required for grants and allowable costs.

[Funding and Grants from SED](#)

Presentation available at: <https://www.questar.org/knowledge-cafe/>

Equipment (Code 20)

For purposes of NYSED grants/grant-contracts and the reporting of equipment costs, equipment is defined as tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.¹² These items are reported in code 20.

Local agencies should have a capitalization policy covering grant equipment that establishes the dollar value for capitalized equipment and other capital outlay materials. In addition, it must maintain an inventory of capital assets. The inventory must include, but may not be limited to, all items included in the equipment category for grant programs.

The inventory listing must contain the following:

- A description of the equipment, including manufacturer's model or serial number
- ➔ • Identification of the grant under which the recipient agency acquired the equipment
- Acquisition date and unit acquisition cost
 - ❖ The acquisition cost includes the actual cost of the item (invoice price) as well as the cost to put it in place (*i.e.*, modifications, attachments, accessories or auxiliary apparatus needed to make it useful for the purpose for which it was obtained).
- ➔ • Information on how the grant share of the cost was determined if the cost was shared by the recipient agency
 - ❖ For example, this would be the percentage of federal/state participation in the cost of the property.
- Location, use, and condition of the equipment as well as the date this information was recorded
- All pertinent information on the ultimate transfer, replacement or disposition of the equipment, including the date(s)



Additional requirements on the management of equipment (as well as supplies) purchased in whole/part with federal or State funds include policies and procedures for:

- A physical inventory of grant-acquired property and reconciling of these results with property records
- A control system to ensure adequate safeguards to prevent loss, damage, or theft of the property
- Maintenance of the property to keep it in good working order
- Disposition (as appropriate) of the property when it is no longer needed/used



In general, equipment purchased with federal (and State) funds must be used for the program/project for which it was purchased for as long as it is needed. If/when it is not needed, equipment may be used in another federally (or State) supported program/project.¹³

¹² However, a grantee may use its own definition of equipment provided that such definition would at least include all equipment defined above.

¹³ Additional guidance on the use and disposition of equipment and supplies may be found in 2 CFR 200.313 - 314.

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FINAL EXPENDITURE SUMMARY

SUBTOTAL	CODE	PROJECT COSTS
Professional Salaries	15	
Support Staff Salaries	16	
Purchased Services	40	
Supplies and Materials	45	
Travel Expenses	46	
Employee Benefits	80	
Indirect Cost	90	
BOCES Services	49	
Minor Remodeling	30	
Equipment	20	
Grand Total		\$0

LOCAL AGENCY INFORMATION

Agency Code:

Project #:

Contract #:

Agency Name:

Funding Dates:

Approved Budget Total: \$

Does it reconcile to what has been charged in the Special Aid Fund since 3/13/2020?

Is spending within budget limits, by category?
 - A line can be 10% over budget or \$1,000 over budget, whichever is higher, as long as not over the Grand Total

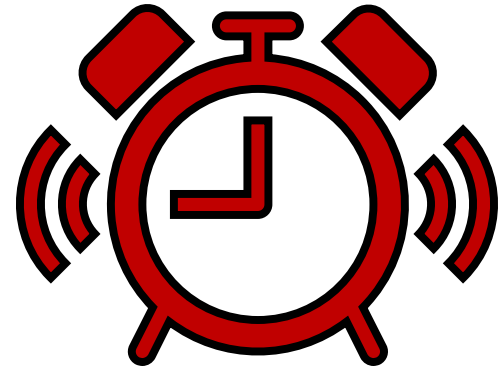
FOR DEPARTMENT USE ONLY

Conclusion

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Now is the time to:

- ❑ Determine what has been spent under CRRSA and ARP grants.
- ❑ Verify that eligible and allowable expenditures have been properly coded in accounting records by 6/30/23.
 - ❑ Don't wait until September to look!
 - ❑ Changes need to be made in advance of annual audit!
- ❑ If you need to make amendments, immediate action should be taken.



Questions?

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State Aid and Financial Planning Service

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Upcoming dates:

07/20/22	01/18/23
08/24/22	02/15/23
09/28/22	03/15/23
10/19/22	04/19/23
11/16/22	05/17/23
12/14/22	06/14/23