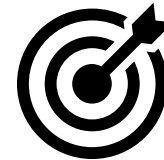


PUTTING STUDENTS FIRST



# Knowledge Café April 2024



State Aid and Financial Planning Service

# Agenda

2



- SBO Calendar for May 2024
- Kathy's Corner – Reviewing Spring General Aid payment certificates
- Springtime tasks – Claims verification project, NAPD, Administrative salary disclosure and updating your website with required/recommended financial information
- Questions and Answers






# May 2024 SBO Calendar



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
Small city school districts must finalize all items to be voted on in the annual budget including referenda, propositions, and the names of all candidates nominated for election to the Board of Education <b>three days before the required distribution of military ballots.</b>	5/1	Annually	See Appendix A	Required
 Administrator Salary Disclosure must be completed & submitted & certified through SAMS within 5 days of preparation. See: <a href="#">NYSED - Administrative Compensation</a>	Official Due Date: 5/13/24	Annually	<b>Estimated Due Date.</b> 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 5/8/2023 for the 2023-24 Admin Salaries. Please reference form specific instructions when available.	Required
Budget Statement and required attachments must be made available seven days before hearing: April 30 - May 7, 2024	5/7	Annually	See Appendix A	Required
Small city school districts must distribute military ballots no later than 14 days prior to budget vote.	5/7	Annually	See Appendix A	Required
Budget Hearing no later than 7 days prior to budget vote	5/14	Annually	Hold from May 7 - May 14, 2024	Required
Budget Notice must be mailed to eligible voters after the Budget Hearing and no later than six days prior to the vote: May 8 - 15, 2024.	5/15	Annually	Use current template	Required



# May 2024 SBO Calendar



4

Task	Due Date	Filing Requirement	Notes	Priority
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.	5/20	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	5/21	Annually		Required
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 if 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





# May 2024 SBO Calendar



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Task	Due Date	Filing Requirement	Notes	Priority
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
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 of 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

- Review of all the COVID related grants
  - When they are/were due
  - How to complete the FS-10F
    - Provide enough details for them to approve on the first submission
  - Special requirements for federally funded equipment
  - How to do budget amendments
  - How to charge expenditures to the grants if they were previously coded to the General Fund
  - How to determine indirect costs limitations

# Budget Calendar for April

7

April 5, 2024	Legal notice of date, time, and place of School Budget Hearing and Annual Budget Vote. Must advertise 4 times within 7 weeks with the first legal notice publication occurring at least 45 days before the Annual Budget Vote. Notice should appear in 2 general circulation newspapers. If no such newspapers exist in the district, the notice should be posted in at least 20 public places at least 45 days in advance of the Budget Vote.
April 22, 2024 May 1, 2024	Submission of petitions for Board of Education candidates. Small cities have a deadline of 20 days prior to Budget Vote, April 22. All others have 30 days. Accept petitions through Monday, April 22 as 30 days falls on Sunday, April 21.
April 22, 2024	Last day to submit petitions for propositions to be placed on the ballot.
April 23, 2024	Pursuant to Regulations of the Commissioner of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education 3 days before the required distribution of military ballots.
April 26, 2024	Final date for the adoption of the property tax report card by the Board of Education.  Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote.
April 29, 2024	Property Tax Report Card must be submitted to SED using the State Aid Management System (SAMS) by the end of the next business day following adoption of the report card but no later than 24 days prior to Budget Vote. The report card includes: total general fund budget, percentage increase or decrease in total spending and tax levy from prior school year budget, total estimated school tax levy, enrollment growth and the percentage change in enrollment from the previous year, fund balance information (actual and projected), the percentage increase in the consumer price index and the tax levy limit excluding allowable expenditures for exemptions.  Property Tax Report Card must be transmitted to local newspapers of general circulation.

# Budget Calendar for May

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Through May 20, 2024  
(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 22 – May 7  
(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 30 – May 7, 2024 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.

May 7, 2024 Small city school districts must distribute military ballots no later than 14 days before the budget vote.

May 7 – May 14, 2024 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 8 – May 15, 2024 Mail budget notice to eligible voters after the Budget Hearing but no later than 6 days prior to Budget Vote day.

May 21, 2024 Annual Meeting. The sole purpose of the meeting is the Uniform Statewide Budget Vote and Board of Education election.

See the Coffee Talk for March 2024 for specific budget calendar questions and answers





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## Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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



# *Kathy's Corner*

## **Reviewing Your State Aid Payment Certificates**

# How to Access Your District's State Aid Payment Certificates

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Website: [stateaid.nysed.gov](https://stateaid.nysed.gov)  
Then put your district name in the red box and press "Go"

## STATE AID PAYMENT CERTIFICATES

- [PAYMENT Cert Page](#)

-Use the SAP State Aid Reconciliation to tie out payments.

-Review School Year Certificates in detail.

## STATE AID PAYMENT CERTIFICATES

---

### DECEMBER 1, 2023 PAYMENT SCHEDULE PROJECTIONS

- [2023-24 Combined Fixed & Individualized Payment Schedule](#)
- [Explanation of Payments Displayed](#)

Login to SAMS For the December 1, General Aid Output Report Snapshot

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### 2023 - 2024 SCHOOL YEAR CERTIFICATES

- [2023-24 Lottery Aid Cert](#)
  - [2023-24 Mobile Sports Wagering Cert](#)
  - [2023-24 Cannabis Revenue Cert](#)
  - [2023-24 Teachers Retirement System Cert](#)
  - [2023-24 VLT Lottery Grant](#)
  - [2023-24 Commercial Gaming Grant](#)
  - [2023-24 STAR Aid Cert](#)
  - [2023-24 General Aid Cert - Oct to May, incl. Spring Adv & End of State Fiscal](#)
  - [2023-24 Textbook, Software, Library Materials, Hardware Cert](#)
  - [2023-24 Excess Cost Aid Cert](#)
  - [2023-24 Charter School Supplemental Basic Tuition Aid Cert](#)
  - [2023-24 STAC 4408 Cert \(Summer School\)](#)
  - [2023-24 STAC NonResidential Homeless Cert](#)
- 

### PAYMENT CERTIFICATES FOR OTHER YEARS

- [2022-2023 SCHOOL YEAR CERTIFICATES](#)
  - [2021-2022 SCHOOL YEAR CERTIFICATES](#)
  - [2020-2021 SCHOOL YEAR CERTIFICATES](#)
  - [2019-2020 SCHOOL YEAR CERTIFICATES](#)
  - [2018-2019 SCHOOL YEAR CERTIFICATES](#)
  - [2017-2018 SCHOOL YEAR CERTIFICATES](#)
  - [2016-2017 SCHOOL YEAR CERTIFICATES](#)
  - [2015-2016 SCHOOL YEAR CERTIFICATES](#)
-

# 2023-2024 School Year Certificates

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## 2023 - 2024 SCHOOL YEAR CERTIFICATES

- [2023-24 Lottery Aid Cert](#)
- [2023-24 Mobile Sports Wagering Cert](#)
- [2023-24 Cannabis Revenue Cert](#)
- [2023-24 Teachers Retirement System Cert](#)
- [2023-24 VLT Lottery Grant](#)
- [2023-24 Commercial Gaming Grant](#)
- [2023-24 STAR Aid Cert](#)
- [2023-24 General Aid Cert - Oct to May, incl. Spring Adv & End of State Fiscal](#)
- [2023-24 Textbook, Software, Library Materials, Hardware Cert](#)
- [2023-24 Excess Cost Aid Cert](#)
- [2023-24 Charter School Supplemental Basic Tuition Aid Cert](#)
- [2023-24 STAC 4408 Cert \(Summer School\)](#)
- [2023-24 STAC NonResidential Homeless Cert](#)

-Knowing how to read the payment certs is important because sometimes it can be misleading on how they are displayed

Is this all that I am getting for the rest of the year?

### 2023-24 Certificate of State Aid for Education -- General Aid

1. Estimated Total Gen Aids Payable	\$27,898,697.00	
2. Contract for Excellence Amount	\$0.00	
3. VLT Lottery Grant	\$1,066,470.08	
4. Commercial Gaming Grant	\$142,253.48	
5. Operating Aid and all Lottery Advances and Accruals paid with GSPS funds	\$6,294,873.75	
<b>October Payment</b>		
6. Total General Aids Payable	\$27,898,697.00	
7. Estimated Total TRS Liability	\$5,390,485.51	
8. Net Total Gen Aid Due Dist (6 -(3 + 4 + 7))	\$21,299,487.93	
9. October Apportionment (8 x .125)	\$2,662,435.99	
10. Gross Payment Amount (9 - 5)	\$0.00	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
11. Net Payment Amount *	\$0.00	10/13/2023
<b>November Payment</b>		
12. Total General Aids Payable	\$27,898,697.00	
13. Final Total TRS Deducted	\$5,390,485.51	
14. Net Total Gen Aid Due Dist (12-(3 + 4 +13))	\$21,299,487.93	
15. November Apportionment (14 x .1875)	\$3,993,653.99	
16. Gross Payment Amount (15-(5+10))	\$0.00	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
17. Net Payment Amount *	\$0.00	11/15/2023
<b>December Payment</b>		
18. Total General Aids Payable	\$27,880,005.00	
19. Final Total TRS Deducted	\$5,390,485.51	
20. Net Total Gen Aid Due Dist (18-(3+4+19))	\$21,280,795.93	
21. December Apportionment (20 x .25)	\$5,320,198.98	
22. Gross Payment Amount (21-(5+10+16))	\$0.00	
a. less Part 1 Dormitory Authority	\$0.00	
b. less Overpayments	\$0.00	
c. less APPR deduction	\$0.00	
23. Net Payment Amount *	\$0.00	12/15/2023
Lines 24 - 26 apply to the payment calculations for January - May including Spring Advance		
24. Estimated Total Gen Aids Payable (frozen 12/01/23)	\$27,880,005.00	
25. Balance 2023-24 S.3609-a General Aids due District **	\$14,985,922.18	
26. Net TGFE for Individual Payments **	\$93,750,450.25	
<b>January Payment</b>		
27. Gross Payment Amount (Ln 25 - (line 26 x .50)) **	\$0.00	
28. Net Payment Amount *	\$0.00	01/31/2024
<b>February Payment</b>		
29. Gross Payment Amount (Ln 25 - (27 + (26 x .40))) **	\$0.00	
30. Net Payment Amount *	\$0.00	02/29/2024
<b>March Payment</b>		
31. Gross Payment Amount (Ln 25 - (27+29+(26 x .30))) **	\$0.00	
32. Net Payment Amount *	\$0.00	03/12/2024
<b>Spring Advance</b>		
33. March 2023 Sustaining Spring Advance	\$2,315,590.80	
a. less Rome and Batavia deduction	\$0.00	
b. less Overpayments	\$0.00	
34. Net Sustaining Spring Advance Payment *	\$2,315,590.80	03/28/2024
Voucher: 3242665		
<b>End of State Fiscal Payment</b>		
35. Estimated June 1, 2024 Payment (From Winter/Spring Payment Schedule)	\$9,375,045.03	
36. Net End of State Fiscal Year Payment	\$7,823,035.53	03/28/2024
Voucher: 3249025		
37. Estimated Payment Due June 2024 (After ESFY Payment)	\$1,552,009.50	

\* If a Date Paid does not appear next to 'Net Payment Amount,' the payment has been withheld because the District has not filed required forms (Forms A, FB, FT, ST-3 and Independent Audit) at the time payment data was calculated. Once forms have been submitted, any previously withheld payment amounts will be included with the next scheduled payment.

General Aid revenues are recorded in the General Fund Revenue account code A3101.

\*\* For computation details of this payment, refer to 2023-24 Combined Fixed & Individualized General Aid Payment Schedule with Spring Advance on the State Aid Payment Certificates webpage.



# December 1<sup>st</sup> Payment Schedule Projections

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## DECEMBER 1, 2023 PAYMENT SCHEDULE PROJECTIONS

- [2023-24 Combined Fixed & Individualized Payment Schedule](#)
- [Explanation of Payments Displayed](#)

Login to SAMS For the December 1, General Aid Output Report Snapshot

No, May's scheduled payment isn't listed → but will be paid too.

New York State Education Department  
Office of Management Services  
Local Assistance/State Aid

12/15/23

District Name:

District Code:

### 2023-24 Combined Fixed & Individualized General Aid Payment Schedule with Spring Advance

1. 2023-24 General Aid Payable for Oct & Nov	\$27,898,697.00
2. 2023-24 General Aid Payable for Dec Payment	\$27,880,005.00
3. 2023-24 General Aid Jan-Jun (frozen 12/01/23)	\$27,880,005.00
4. 2023-24 Lottery VLT Grant	\$1,066,470.08
5. 2023-24 Commercial Gaming	\$142,253.48

#### ADVANCES and FALL PAYMENTS:

6. General Aid Advances (incl Ch121 L1996 as amended)	\$0.00
7. Lottery Advances	\$0.00
8. Lottery Ratio Aid Payment	\$4,277,943.80
9. Mobile Sports Wagering Payment	\$2,007,741.30
10. Cannabis Revenue Payment	\$9,188.65
11. NYC & Yonkers SA-1 (Chap 56 Laws 2022)	\$0.00
12. Rochester Accrual (Chap 94 Laws 2002)	\$0.00
13. Public Pension Accrual (Chap 56 Laws 2022)	\$0.00
14. NYS Teacher Retirement Payments	\$5,390,485.51
15. October Gross Payment Amount	\$0.00
16. November Gross Payment Amount	\$0.00
17. December Gross Payment Amount	\$0.00
18. Balance 2023-24 S.3609-a General Aids due District	\$14,985,922.18

#### BASIC DATA FOR INDIVIDUALIZED MONTHLY PAYMENTS:

A. 2022-23 Total General Fund Expense	\$111,662,578.00
B. 2022-23 Non S.3609-a General Fund Aids	\$9,031,514.00
C. 2022-23 TRS Obligation	\$4,895,191.00
D. 2022-23 Building Debt Service	\$4,297,912.00
E. 2023-24 Building Debt Service	\$6,607,363.00
F. 2023-24 Lottery + Fixed Payments	\$6,294,873.75
G. Net TGFE for Indv Payments (A-B-C-D+E-F)	\$93,750,450.25

#### WINTER PAYMENTS:

19. January (on or before 01/31/24)	\$0.00
20. February (on or before 02/29/24)	\$0.00
21. March* (on or before 03/29/24)	\$0.00

#### SPRING ADVANCE:

22. Total April-June Payments before Spring Advance:	\$14,985,922.18
23. Sust Spring Adv (Ln 22 x .154517738202) @ 03/29/24*	\$2,315,590.80

#### NET SPRING PAYMENTS after Spring Advance:

24. Net April Payment (on or before 04/30/24)	\$0.00
25. Net May Payment (on or before 05/31/24)	\$3,295,286.35
26. Net Est. June Payment (on or before 06/28/24)**	\$9,375,045.03

\*If necessary the March payment may be reduced to ensure that no more than the State Fiscal Year appropriation for General Support for Public Schools is expended by March 31, 2024. Any reduction would then be added to the June payment.

\*\*The June payment will be recalculated based on data on file as of May 15, 2024. It will be based on the lesser of the district's calculated aid including Full Day K or the 'SA2324' run.



# Resources

## **2023-24 General State Aid Payments Combined Fixed and Individualized Payment Schedule with a Sustaining Spring Advance**

1. **2023-24 Total General Aid Due District @ October and November:** The General Aid payable to the District equals the Total 2023-24 Estimated Aid (SA2324 Enacted Budget computer run) including Building and Building Reorganization Incentive Aids, plus VLT Lottery and Commercial Gaming Grant. It does not include Full Day Kindergarten Aid, Building Aid Deferred to July 2023, Aid to BOCES on behalf of districts, Excess Cost Aids (including the Public EC set-aside from Foundation Aid), Textbook, Hardware & Technology, Software, Library Materials Aids, or Universal Pre-kindergarten Aid.
2. **2023-24 General Aid Due District @ December:** This is the total General Aids payable to the district based on the lesser of either the district's calculated General Aids payable on the Gen Output report at the time of the payment calculation or the apportionment as reported in the school aid computer listing entitled "SA2324".
3. **2023-24 General Aid Due District frozen @ 12/01/23:** This is the total General Aids payable to the district based on the lesser of either the district's preliminary data on file as of December 1, 2023 or the apportionment as reported in the school aid computer listing entitled "SA2324".
4. **Lottery VLT Grant Amount:** This amount is subtracted from the Total General Aids Due the District to determine the Total General Aid apportionment payable under S. 3609-a of Education Law.
5. **Commercial Gaming Grant Amount:** This amount is subtracted from the Total General Aids Due the District to determine the Total General Aid apportionment payable under S. 3609-a of Education Law.

### **FALL PAYMENTS (Fixed Schedule)**

6. **General Aid Advances:** This includes the Roosevelt Loan (Chapter 33 Laws 2002) which is an apportionment of 2023-24 aid paid in June 2023 for Salaries (including benefits) for the period April through June 2023 based on legislation, as well as any Lottery advances paid with GSPS funds.
7. **Lottery Advances:** An advance of the September 2023 Lottery Aid payment made in June 2023.
8. **Lottery Ratio Aid Payment:** That portion of the district's S. 3609-a aids paid in September 2023 with Lottery funds (not including Lottery Textbook Aid).

Link to Payment Schedule Definitions: [\*\*NYSED: State Aid 2023-24 General State Aid Payment Schedule Description\*\*](#)



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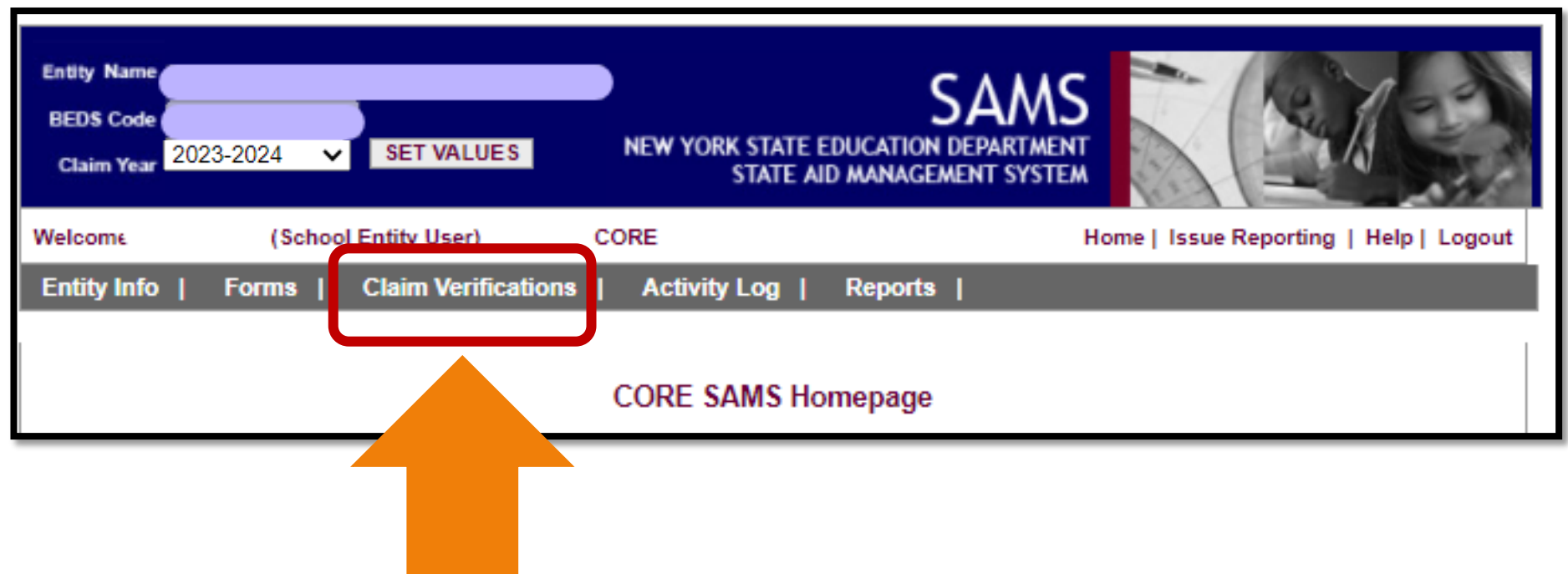
## Digging into Other Non-Budget Tasks

Common Spring Tasks

# Claims Verifications

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- Each year, SED does a claims verification of a select group of claim forms and requires various districts to participate in the process.



# Claims Verification Project

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## Claim Verification Project List

Project Name	Project Description	District Action Required?
Areas that SED is reviewing will be listed here.	A description of the issue(s) that they are reviewing for will be listed for each area under review. Everyone will see the Project Name and the Project Description.	You will either see a YES or NO next to each category.

If your district has a “YES” in any of the categories, you must complete the Claims Verification Project.

# 23-24 Claim Verification List

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## Claim Verification Project List

Project Name	Project Description	District Action Required?
<a href="#">180 Day Calendar</a>	Verification of 2022-23 School Year (2023-24 SAMS Claim Year) Total Days of Session and Total Hours as reported on the 180 Day Calendar formset.	NO
<a href="#">Form FT Non-Allowable Pupil Decimal (NAPD)</a>	Verification of Non-Allowable Pupil Decimal (NAPD)	NO
<a href="#">Late Submission of Form A</a>	To understand why school districts submitted their claim form on or after October 15th.	NO
<a href="#">Late Submission of Form FB</a>	To understand why school districts submitted their claim form on or after October 15th.	NO
<a href="#">Late Submission of Form FT</a>	To understand why school districts submitted their claim form on or after October 15th.	NO
<a href="#">Late Submission of Form ST-3</a>	To understand why school districts submitted their claim form on or after October 15th.	NO
<a href="#">Students with Disabilities (SWD) and Declassification FTE Counts</a>	Verification of 22-23 School Year (23-24 SAMS CY) Students with Disabilities (SWD) Full Time Equivalency (FTE) as reported on Form A lines 19-54 and Declassification FTE as reported on Form A line 75	NO
<a href="#">Submission of 4408 expenses on the ST-3</a>	To ensure that the data reported for the 4408 expenses are accurate or for districts to revise the data if it is inaccurate.	NO

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



# Last Year's List

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## Claim Verification Project List

Project Name	Project Description	District Action Required?
<u>English Language Learners (ELL)</u>	Verification of 2021-22 School Year (2022-23 SAMS Claim Year) English Language Learners (ELL) as reported on Form A, line 73.	NO
<u>Form FB Building Condition Survey Expenses</u>	Review of Building Condition Survey Expenditures Claimed on Form FB	NO
<u>Overpayment of Employment Preparation Education (EPE) Aid</u>	Verification of EPE aid overpayment for 2021-22.	NO
<u>Students with Disabilities (SWD) and Declassification FTE Counts</u>	Verification of 21-22 School Year (22-23 SAMS CY) Students with Disabilities (SWD) Full Time Equivalency (FTE) as reported on Form A lines 19-54 and Declassification FTE as reported on Form A line 75	NO

# Late Submission Survey

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1. District BEDS Code\Name (Format: XXXXXX\District Name) \*

Enter your answer

2. Your Name \*

Enter your answer

3. Your Form A was certified after October 15, 2023; please select the reason for this below: \*

- ☐ Did not know the claim form was due
- ☐ Unable to complete in a timely manner due to lack of staffing
- ☐ Unable to complete in a timely manner due to a change in software
- ☐ Unable to complete in timely manner due to a software issue
- ☐ Unable to complete in a timely manner due to a lack of information/training available regarding how to complete the form set
- ☐ Other

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

# Claim Verification Activity Log

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[Entity Info](#) | [Forms](#) | [Claim Verifications](#) | [Activity Log](#) | [Reports](#)

### Claim Verification Activity Log

Project List:  
CV Activity Type:  
Date Range  
(mm/dd/yyyy):

180 Day Calendar

180 Day Calendar  
Form FT Non-Allowable Pupil Decimal (NAPD)  
Late Submission of Form A  
Late Submission of Form FB  
Late Submission of Form FT  
Late Submission of Form ST-3  
Students with Disabilities (SWD) and Declassification FTE Counts  
Submission of 4408 expenses on the ST-3

Apply Filter

<a href="#">BEDS Code</a>	<a href="#">Claim Year</a>	<a href="#">Description</a>	<a href="#">Activity Type</a>	<a href="#">Date</a>	<a href="#">Email ID</a>	<a href="#">User</a>
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State Aid Homepage | [Contact Us](#)

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# Steps to Complete Claims Verification

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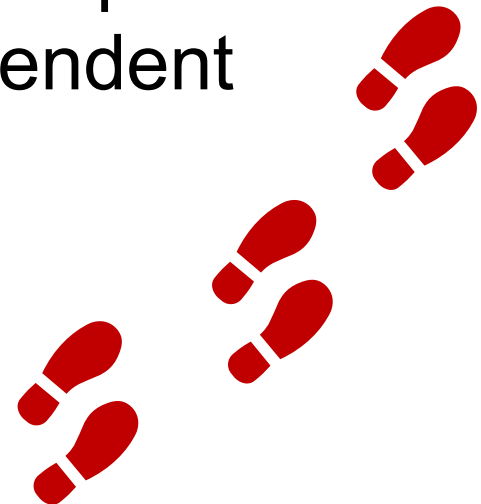
- ❑ Read the correspondence sent to the State Aid Designee
- ❑ Determine if your district has been selected for any area(s) for review (denoted by “YES” next to area)
- ❑ If selected, acknowledge the verification project, as instructed
- ❑ Review their questions and follow their directions by the deadline provided



# Steps to Complete Claims Verification

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- ❑ Provide additional support for items questioned and/or make corrections noted
  - ❑ In *Revision* section of ST-3
  - ❑ Remember to transmit it too!
- ❑ Ignoring the project will result in follow up emails to you and then you and the Superintendent





# Transportation NAPD

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## State Aid

NYSED / State Aid / Transportation Information / Non-Allowable Pupil Decimal Preparation and Filing

### Non-Allowable Pupil Decimal Preparation and Filing

A [list of districts](#) that are required to submit a new NAPD Data Worksheet based on the 2023-24 school year to be submitted in the 2024-25 Claim Year, has been posted. If your district is on the list, OR your district [had changes](#) that make it necessary for you to file again this year, you are required to complete a new worksheet.

Actual route data or routing software data for a single day of session in March, April or May of the 2023-24 school year will be needed to complete the form. (Special Act districts and districts with less than eight teachers need only file if Transportation Aid will be claimed in the 2024-25 Claim Year.)

Do not submit a hard copy of the NAPD Worksheet or submit the data through the State Aid Management System (SAMS) 2023-24 Claim Year form. Collected data will be entered as part of the SAMS 2024-25 Claim Year forms, which will be distributed later this year. For your use in gathering the necessary data before the end of the school year, a printable version of the NAPD Worksheet may be obtained by going to [Non-Allowable Pupil Decimal Worksheet](#). (📎 648 KB)

[Instructions for completing the NAPD Worksheet](#)

[Additional instructions for NAPD reporting of Universal Pre Kindergarten students](#)

[NYSED: State Aid: Non-Allowable Pupil Decimal Preparation and Filing Information](#)

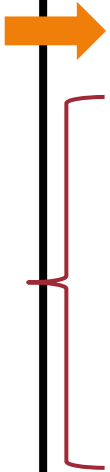
# Who Needs To Do This Spring

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## Non-Allowable Pupil Decimal (NAPD) Instructions

Section 156.7 of the Commissioner's Regulations requires that school districts provide documentation of a new non-allowable pupil decimal (NAPD), at least once every three years, on a worksheet prescribed by the Education Department. Districts will submit data from this worksheet in an electronic format as part of the State Aid forms to be distributed each year in July.

School districts must provide documentation for a NAPD calculation if any of the following have occurred:

- 
- It has been three years since the previous calculation was reported;
  - The district has revised its mileage or other policy regarding pupils eligible for transportation services;
  - The school district reorganization with one or more other districts;
  - There has been an opening of a school building or closing of a building currently used as a school building;
  - There was an error made by the school district in the calculation of a non-allowable pupil decimal for a prior year;
  - The district has started transportation of children in established Child Safety Zones; or; or
  - There was a change in school district transportation policy to provide transportation of eligible children to or from a universal prekindergarten program pursuant to Section 3602-e of the Education Law.

# Section 3635 of Education Law

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## Guidance on Universal Pre- Kindergarten Transportation

Law went into effect in 2012 but many more districts now have UPK programs, so let's review the rules.....


g. Notwithstanding any other provision of law to the contrary, the trustees or board of education of any school district may, in its discretion, provide transportation for students attending a universal pre-kindergarten program in addition to transportation funded by such program or transportation for students attending another district sponsored or district-run pre-kindergarten program, within mileage limits established by the school district; if provided such transportation shall be offered equally to all children in like circumstances residing in the district. The cost of providing such transportation shall be a charge upon the district and for purposes of subdivision seven of section thirty-six hundred two of this chapter, such pupils shall be considered non allowable pupils and the costs of their transportation shall not be aidable.

# UPK Transportation Guidance

## Three Situations


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**A.** District transports students to UPK programs and the expense for that transportation is funded completely with UPK grant money (NYSEL 3602-e).

 Reporting requirements:

1. Report the expense for this transportation in the appropriate area of the Special aid Fund on the ST-3 Annual Financial Report
2. Do not include the expense for this transportation on the ST-3 in the General Fund
3. Do not report any information about this transport on any State Aid claim form.
4. Non-allowable pupil decimal (NAPD): Do not report these students at all on the Form FT non-allowable pupil decimal worksheet, because including them as either allowable or nonallowable will impact your regular Transportation Aid

**B.** District transports one or more UPK students on buses together with non-UPK students but the UPK students do not generate any additional transportation cost (3602 7.d)<sup>1</sup>). This means that the route the bus takes is exactly the same route it would take if there were no UPK students on the bus. Transport of UPK students under these circumstances is completely cost and aid neutral.

 Reporting requirements:


1. There is no expense associated with the UPK students so there is no impact on ST-3 reporting of transportation expenses, or on any other SAMS Transportation forms/schedules
2. NAPD: Do not report these students at all on the Form FT non-allowable pupil decimal worksheet, because including them as either allowable or nonallowable will impact your Transportation Aid.

# UPK Transportation Guidance

## Three Situations

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C. District transports UPK students and the UPK students *do* generate additional transportation cost that is not funded out of UPK Grant funds. These UPK students may be transported a) on separate buses or b) on buses also transporting non-UPK students where one or more of the UPK students generates additional transportation cost (NYSEL 3635 (1) as amended by Chapter 244 of the laws of 2012<sup>2</sup>). A UPK student on a bus with non-UPK students generates additional transportation cost if the route the bus takes to transport that student is not exactly the same route it would take if the UPK student were not on the bus.



### Reporting requirements:

1. Report all additional expense associated with the transport of UPK students as you would normally report transportation expenses on the ST-3 and /or on various SAMS schedules; do not exclude any expenses. Please note this applies ONLY to UPK students who generate additional transportation costs



2. NAPD: All UPK students transported on separate buses should be reported as non-allowable on the NAPD worksheet; they are included in reported transportation expense and will generate Transportation Aid if not included as non-allowable in the calculation of the non-allowable pupil decimal.

This includes UPK students who may ride a morning or afternoon route that does not generate additional cost but will also be on a mid day route that will generate additional cost. An example of this situation is a UPK student who rides a morning bus with full day kindergarten students and the UPK student does not generate additional costs for this AM run.

However, this UPK student does require a separate mid day bus route to return home from the half day UPK program. This student should NOT be reported at all on the NAPD worksheet for the morning run but should be reported as non allowable on the NAPD worksheet for the mid day run.



3. NAPD: UPK students riding with non-UPK students *and* generating additional expense should be reported as non-allowable on the NAPD worksheet: They are included in reported transportation expense and will generate Transportation Aid if not included as non-allowable in the calculation of the non-allowable pupil decimal.



4. NAPD: If district begins to transport UPK students that generate additional transportation expense not funded by the UPK grant, these non-allowable UPK students should be counted in the spring of the year in which they are first transported. A new NAPD worksheet should be submitted in the SAMS claim year following the year in which they were first transported, even if it is less than three years since an NAPD worksheet was filed pursuant to Section 156.7 of the Commissioner's Regulations.



# Administrative Salary Disclosure

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- ❑ Due by May 13<sup>th</sup> close of business (COB). Will be frozen at that time.
  - ❑ Submit through SAMS.
  - ❑ For Questions Contact - David Elliott at 518-474-6541
- 
- ✓ Report everyone with “superintendent” in their title
  - ✓ Report everyone that is budgeted to be paid \$169,000 or more in 24-25
  - ✓ Run an Edit Report
  - ✓ Have your Superintendent certify the Administrative Compensation Information form

The screenshot displays the SAMS system interface for the Administrative Compensation Information form. At the top, there are links for "Expand All" and "Collapse All". Below this, a section titled "Core Forms" lists various forms with their status. The "Administrative Compensation Information" form is highlighted in yellow and shows a status of "Clean". Below it, three sub-items are listed: "Administrative Compensation Information" (Ready), "Administrative Compensation Information Edit Report" (Clean), and "Administrative Compensation Information Certification" (Certified). Other forms listed include "Form A and Schedules", "180 Days Calendar", "Form FB: Building And Misc.", "Form FT: Transportation", "Form BP: Bus Purchase", "ST-3 Forms and Schedules (Financial)", "RSU Forms and Schedules", "CPSE Administrative Forms and Schedules", "Schedule F6: Bus Amortization", "Property Tax Report Card", and "NYSED Only Form Set".

Form Name	Status
Form A and Schedules	Clean
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	Clean
CPSE Administrative Forms and Schedules	Clean
Schedule F6: Bus Amortization	Clean
<b>Administrative Compensation Information</b>	<b>Clean</b>
Administrative Compensation Information	Ready
Administrative Compensation Information Edit Report	Clean
Administrative Compensation Information Certification	Certified
Property Tax Report Card	
NYSED Only Form Set	



# What Are You Reporting?



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- ❑ **Salaries:** The wages budgeted on an annual basis for the position. Include the positions of Superintendents (at any level) and deputy, assistant or associate superintendents and any other certified school administrators or supervisors who are budgeted to be paid at or above \$169,000 for 2024-25.
- ❑ **Fringe:** Fringe benefits are allowances and services provided by employers as compensation in addition to regular salaries and wages. The cost of fringe benefits includes employer contributions for social security, employee life, health, unemployment and worker's compensation insurance, pension plan costs and other similar benefits allowable under established written policies. If a figure is provided under Salaries, this item may not be \$0.
- ❑ **Other:** The annualized monetary value of any and all forms of compensation not included under Salaries or Fringe. Examples include (but are not limited to) employer expenses for additional insurance and/or annuities, housing allowance, moving allowance, the personal use of a vehicle and/or residence, professional organization membership fees or dues, and other expenses. This item might be \$0, if the total compensation for a position was included in Salaries and Fringe above.

# Website Information - Required

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- OSC required information that needs to be both transparent and comprehensive:

- Budget – Original
- Budget – Final Annual
- External audit(s) and Corrective Action Plan(s)
- OSC audit and Corrective Action Plan
- Board Adopted Multi-Year Financial Plan



# Website Information – Best Practice

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- Information that OSC considers to be a *Best Practice* if it is posted, transparent and comprehensive:
  - ▣ Budget-to-Actual Information
  - ▣ Non-Board Adopted Multi-Year Financial Plan
  - ▣ Internal Audit and Corrective Action Plan
- ▣ Location matters! It is better for them to be shown separately vs. part of the monthly minutes package





# Conclusion



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- ❑ The PTRC needs to be approved by the BOE by 4/26/24 and submitted through SAMS by 4/29/24.
- ❑ Review state aid payments scheduled for the spring as part of your cash flow review process.
- ❑ If selected for a Claim Verification, respond timely.
- ❑ If need to do a NAPD count this year, make sure to gather the data for one day between March-May 2024.
- ❑ Make sure to submit the Administrative Salary Disclosure by 5/13/24.
- ❑ Review your website and make sure all required information is readily available.



# Questions?

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## State Aid and Financial Planning Service

Questar III BOCES  
10 Empire State Boulevard  
Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

twitter.com/qiisap - @qiisap



***Upcoming dates:***

May 15, 2024

June 26, 2024