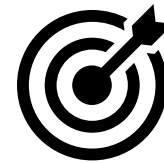


PUTTING STUDENTS FIRST



Knowledge Café August 2023



State Aid and Financial Planning Service



Agenda



2

- SBO Calendar for September 2023
- *Kathy's Corner* –Lessons Learned from an Interview with a New SBO regarding Claim Form Preparation
- Preparing Form SA-139 for New Capital Projects
- Questions and Answers





SBO Calendar for September 2023

3



Task	Due Date	Filing Requirement	Notes	Priority
Complete and submit SA-132/135 for school construction bonds and BANS. See: Link to forms SA-132 & SA-135	9/1	Annually	Due by September 1st to report 2022-23 borrowings for capital construction.	Required
Complete and submit State Aid Schedule F6	9/1	Annually	Due by September 1st to report 2022-23 borrowings to finance bus purchases	Required
Free and Reduced Priced Lunch Applications - prepare and distribute to parents in early September	9/1	Annually	These forms should be sent home to the parents for review and application during the first week of school to ensure timely processing.	Recommended Best Practice
Review School Calendar (Initial Review)	9/1	Annually	To ensure 180 days of session and 900/990 annual hours of instruction (student attendance, superintendent conference days and Regents Exams)	Recommended Best Practice
STAR / Reimbursement Application/Joint Statement of School Levy - file with Office of Real Property Tax Services (ORPTS)/NYS DTF	9/1	Annually	RP-6704 series of forms not available at time of publication. Please reference 2023 RP-6704 forms, when available, for the 2023 due date. Submit reports to: orpts.star@tax.ny.gov	Required
Submit district-wide school safety plans and building-level emergency response plans via NYSED business portal - Board approval or amendment of by September 1, 2023	9/1	Annually	EL §2801-a	Required
CPSE Admin. Forms and schedules, SS-31 to SS-34 – Claim and submit for reimbursement from county	9/2	Annually	<div> <input type="checkbox"/> State Aid Week: <ul style="list-style-type: none"> August 21 – ST-3 Preparation August 23 – Claim Form A August 25 – Claim Form FT/FB </div>	
State Aid Forms - review for accuracy and amend if necessary	9/2	Annually		



SBO Calendar for September 2023

4

Task	Due Date	Filing Requirement	Notes	Priority
Supplemental Schedules - review for accuracy and amend if necessary	9/2	Annually	Supplemental Schedules: SS1-8, SS10-16, and SS31-34 due September 2, 2023*. *September 2, 2023 is a Saturday. Monday, September 4, 2023 is Labor Day. The first business day after the Statutory Due Date is Tuesday, September 5, 2023.	Recommended Best Practice
✓ Waivers from Interest Rate Recalibration – Review Form FB/SAMS – submit any new waiver applications or any amendments to already submitted applications. See: Explanation of Interest Rate Reduction Waivers	9/2	Annually	Projects and retro bonds listed on this form that do not have preliminary waiver approval will be amortized using a reduced interest rate starting with 2024-25 Building Aid. If the interest waiver recalibration process started and district has not received or granted a waiver, only aid going forward will be adjusted. Prior year aid will not be affected. Any potential projects that may be impacted by the recalibration process, will be listed on form FB, Interest Recalibration form. Due September 2, 2023*. *September 2, 2023 is a Saturday. Monday, September 4, 2023 is Labor Day. The first business day after the Statutory Due Date is Tuesday, September 5, 2023.	Required
Send Tax Collectors Notice to non-resident taxpayers and an officer of the following types of corporations liable for taxes (railroad, telegraph, telephone, electric, gas, water, pipeline)	9/10	Annually	Mail no later than September 10th	Recommended Best Practice
Bus drill (within first 7 days of school)	9/14	Annually		Required
✓ 2nd report of EPE contact hours for 2022-23 using Form SA160.2	9/15	Annually	Final payment up to the maximum apportionment will be paid after October 1st based on these claims. If claims exceed the maximum statewide apportionment, aid will be prorated. This form must be submitted to claim EPE hours through June 30, 2023.	Required



SBO Calendar for September 2023

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Task	Due Date	Filing Requirement	Notes	Priority
Annual school safety and school violence prevention training for all staff	9/15	Annually	Must be completed by September 15th	Required
Tax Collectors Notice	9/15	Annually	Publish second notice during month of September. No date specified in law	Recommended Best Practice
File NYS Sales Tax Return for quarterly filers	9/20	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due September 20th for the months of June, July and August if filing on a quarterly basis.	Required
✓ Federal Grants - FS-10-F (Final Reports from last fiscal year) Due no later than 90 days for projects that ended June 30th	9/28	Annually	For federal grants that ended June 30th	Required
✓ Submit Form SA-139 by October 1, 2023 for all new Prospective Capital Projects that have been bid on and for which general construction contracts are signed. Mail to SED certified return receipt.	9/29	Annually	If the SA-139 is not submitted and processed for the 11/15/2023 State Aid database, any Building Aid first scheduled to be paid on new prospective projects in 2024-25 as part of 2024-25 General Aid is deferred until July 2025. The July 2025 deferred Building Aid payments are included in the State's 2025-26 budget but may be accrued on June 30, 2025 as 2024-25 State Aid.	Recommended Best Practice
✓ New - LEA must obligate ESSER 2 and GEER 2 Funds	9/30	One-time	Funds not obligated by this deadline are required to be returned to the U.S. Department of Education.	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	9/30	Monthly		Recommended Best Practice



SBO Calendar for September 2023

6

Task	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	9/30	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	9/30	Monthly		Recommended Best Practice
Document summer 2023 special education §4408 transportation expenses and record in Special Aid Fund F5511 and F5541. Submit to SED supplemental transportation verification form for costs over \$7,000. See: Transportation Stop Form	9/30	Annually	The threshold requiring the supplemental transportation verification form was \$6,500 (through the 2021-22 School Year).	Recommended Best Practice
Encumber all known and anticipated expenses	9/30	Annually		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	9/30	Monthly		Recommended Best Practice
Monthly Profit/Loss Statements for School Food Service	9/30	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Nonresident Tuition Rates - review placements and billing options	9/30	Annually		Recommended Best Practice



SBO Calendar for September 2023

7

Task	Due Date	Filing Requirement	Notes	Priority
Payroll Reports – ERS/TRS Payments and Reports	9/30	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
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	9/30	Quarterly	Transmit policy, district contact information and form to request inclusion on list of individuals to be notified 48 hours in advance of toxic pesticide applications to parents and district staff. Notification required after the close of summer session, after winter break, after spring break and after the end of each school year. Notification not required for use of pesticides exempt from reporting requirements.	Recommended Best Practice
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	9/30	Monthly		Recommended Best Practice
Prepare response to auditor's management letter (as applicable)	9/30	Annually	For Independent Auditors Report due 10/15	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	9/30	Monthly		Recommended Best Practice
State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance	9/30	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	9/30	Monthly	Report on prior month's activities	Required



Topics Covered Last August



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- How to complete various claim forms:
 - ▣ SA132/135 forms
 - ▣ Schedule F6-Bus Amortization
 - ▣ Interest Rate Reduction Waiver
- Review of COVID Related federal grants:
 - ▣ CARES Act, CRRSA and ARPA
- Resources available to assist in preparation of Claim Forms
- Recommendation to look back and evaluate the good and bad of the previous year and plan accordingly for the upcoming year



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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

Key Takeaways from a District Interview



Claim Form Preparation

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- Start Early!
 - ▣ There really is an advantage to plan out each claim form set
- Four Important Things to Do that will Help Others Help you with the Claim Forms
 1. Print/share previous claim form submission so they can review for comparison purposes
 2. Print/share blank copy of form
 3. Print/share SED Help File – directions are actually helpful
 4. Schedule and meet with department to review information and allow opportunity to ask questions for follow-up

Prepare Timeline



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- ❑ Set up a time frame on when you need to have all the information back to you
- ❑ Set expectations on when you expect the information to be completed
- ❑ Sit down and discuss before due-date to allow opportunity to answer any questions or address concerns about deadline
 - Explain the importance of claim form process and how it impacts the district



Schedule G and Schedule H

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- When asked which form caused the most difficulty?
 - ▣ Schedule G – Equipment
 - ▣ Schedule H – Supplies and Materials

- Supplies and Materials
 - ▣ The Schedules have you break out your expenditures into sub-categories. Some tips to save time:
 - Have invoices scanned into software for easy identification
 - Have A/P staff pull invoices and note purpose of payment at YE
 - Expand your chart of accounts to breakout the categories for ease in preparing the Claim Forms
 - ▣ See next slide for example

Example of Separate Codes

Appropriation Status Detail Report By Function From 7/1/2023 To 6/30/2024

Account	Description	Budget
A 5510.160-60-0000	Transportation - Salaries	1,310,463.73
A 5510.161-60-0000	Transportation - Overtime	20,000.00
A 5510.162-60-0000	Transportation - Field Trips	20,000.00
A 5510.163-60-0000	Transportation - Sports	37,000.00
A 5510.165-60-0000	Transportation - Substitutes	50,000.00
A 5510.400-60-0000	Transportation - Contractual	32,264.90
A 5510.402-60-0000	Transportation - Conferences	500.00
A 5510.406-60-0000	Transportation - Vehicle Insurance	26,000.00
A 5510.431-60-0000	Transportation - Postage	120.00

A 5510.450-60-0000	Transportation - Material & Supplies
A 5510.465-60-0000	Transportation - Auto Parts
A 5510.466-60-0000	Transportation - Gas & Diesel
A 5510.467-60-0000	Transportation - Oil & Lubricants
A 5510.468-60-0000	Transportation - Tires & Chains
A 5510.469-60-0000	Transportation - Uniforms
A 5510.490-60-0000	Transportation - BOCES Services

5510

DISTRICT TRANSPORTATION

A 5530.400-60-0000	Garage - Contractual
A 5530.455-60-0000	Garage - Heating Oil
A 5530.456-60-0000	Garage - Electricity
A 5530.457-60-0000	Garage - Telephone

5530

GARAGE BUILDING

SCH H	Item	ST3 A5510.45 or A5530.45 Only
1.	Fuel	<input type="text" value="A5510.45"/>
2.	Oil and Other Lubricants and Fluids, automotive (i.e. Antifreeze, Windshield Wash, Diesel Fuel Additives or Exhaust Fluid, etc.)	<input type="text" value="A5510.45"/>
3.	Bus and Automotive Parts and Supplies for vehicles assigned to regular routes. (Parts for other transportation department vehicles are not to be claimed here but should be claimed as an operating expense.)	<input type="text" value="A5510.45"/>
4.	Tires	<input type="text" value="A5510.45"/>
5.	Garage Supplies	<input type="text"/>
6.	Transportation Office Supplies and Forms	<input type="text" value="A5510.45"/>
7.	Cleaning Supplies	<input type="text"/>
8.	Custodial Supplies	<input type="text"/>
9.	Welding Supplies	<input type="text"/>
10.	Equipment Parts (parts for the repair of existing equipment)	<input type="text"/>
11.	Small Tools	<input type="text"/>
12.	Meeting & Training Materials	<input type="text"/>
13.	Union contracted Aidable staff allowances (uniforms, clothing, shoe, tool allowance, safety equipment)	<input type="text" value="A5510.45"/>
14.	Onboard Computers - including software training	<input type="text"/>

Example of Help File

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Schedule H: Transportation Supplies and Materials

[Top](#) [Previous](#) [Next](#)

[Print Topic](#)

DIRECTIONS FOR SCHEDULE H

Do not include expenditures for any of the items included in the Non-aidable section of the List of Aidable and Non-aidable anywhere on this schedule.

In the appropriate provided materials & supplies line, enter here 2021-22 General Fund expenditures for transportation supplies and materials - 2021-22 ST-3, Schedule A4c, A5510.45 and A5530.45. Do not duplicate expenditures that are reported on any other schedule. The amounts should be reported in general categories such as transportation office supplies, cleaning supplies, custodial supplies, bus and automotive parts, fuel, tires, lubricants, etc.

Only miscellaneous aidable expenditures which do not fit into any of the general categories provided should be reported in an "Other Miscellaneous Materials & Supplies" line and a description provided in the "Specify" field. Do not include bus purchase or vehicle purchase expenditures or bus or garage lease expenditures.

Refer to the Aidable and Non-aidable Items link on the Schedule H or the link below to see if a materials & supplies purchase is aidable.

[Guide to Aidable/Non-Aidable Transportation Expenses](#)

If reporting transportation expenditures using American Rescue Plan (ARP) or Coronavirus Relief and Response Supplemental Appropriations Act (CRRSAA) funds, you can only include the expenditure amounts that were non-federally funded. If the entire expenditure amount was federally funded, you should report a zero on the expense line of this schedule. These expenditures should also be reported on Form FT, lines 180 and/or 181 only.

Tips for Smooth Claim Forms Preparation

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- ❑ Do you have access to the Business Portal?
- ❑ Invest in Professional Development to ensure your district has accurate data
- ❑ Work with your superintendent to get access to the applications that you are responsible for
- ❑ Make sure other new professionals also have the access they may need
- ❑ Address edit checks timely





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Digging into Preparing SA-139 Forms

SA-139 – Request for Building Aid Data

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

Overview of Form SA-139

18

- Which capital projects need a SA-139?
 - ▣ All projects need one for building aid to be included in the State Budget.
- When should a SA-139 be prepared?
 - ▣ Right after the bids are awarded.
- Are there any key dates to remember?
 - ▣ Yes! For building aid to be paid next year (24/25), SA-139 must be submitted by 9/29/23 this year.
 - If deadline missed, aid will be delayed until at least July of the following year (July 2025).



How Do You Know Which Projects Need a SA-139 Completed?

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- ❑ Go to the StateAid.nysed.gov website
- ❑ Click on the District Level Prospective Projects Information Report

IMPORTANT INFORMATION ABOUT BUILDING AID

- [2022-23 Aidable Debt Service for projects with debt still outstanding as of 7-1-2002](#)
The above Retro Bond Information link temporarily will redirect users to the 2018-19 BOND LEVEL INFORMATION until the 2019-20 BOND LEVEL INFORMATION page is available.
- [State Aid Building Project Status Report \(SA777\)](#)
- [District Level Prospective Projects Information](#)
- [District Level Assumed Amortization Capital Outlay Details](#)
- [District Level EXCEL Cover Sheet](#)

DISTRICT: 010100 ALBANY

DATE: 07/24/23

PROJECT NUMBER: 0048-021 PROJECT NAME: ALBANY HIGH SCHOOL
 VOTER AUTHORIZATION DATE: 02/09/2016 BLD4 ** CHAPTER 97 **
 EARLY AID START APPROVAL DATE: 12/15/2021

	JULY 2021	INTERIM YEARS	JULY 2050
ASSUMED PAYMENTS:	2	2	2
DEBT SERVICE:	1,158,136	1,158,136	1,158,136
AMORTIZED PRINCIPAL:	20,906,047	CAPITAL OUTLAY:	0
CMMSR APP DATE: 02/05/19	DATE CONTRACT SIGNED: 03/19/19	INT RATE: .036900	PPU: 30
FINAL CSC RECEIVE DATE: 00/00/0000	FINAL FCR RECEIVE DATE: 00/00/0000		
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 10/14/2020			

PROJECT NUMBER: 0048-022 PROJECT NAME: ALBANY HIGH SCHOOL
 VOTER AUTHORIZATION DATE: 02/09/2016 BLD4 ** CHAPTER 97 **
 EARLY AID START APPROVAL DATE: 12/31/2022

	JULY 2022	INTERIM YEARS	JULY 2036
ASSUMED PAYMENTS:	2	2	2
DEBT SERVICE:	3,464,694	3,464,694	3,464,694
AMORTIZED PRINCIPAL:	45,118,762	CAPITAL OUTLAY:	0
CMMSR APP DATE: 03/18/20	DATE CONTRACT SIGNED: 07/23/20	INT RATE: .018750	PPU: 15
FINAL CSC RECEIVE DATE: 00/00/0000	FINAL FCR RECEIVE DATE: 00/00/0000		
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 04/08/2021			

PROJECT NUMBER: 0048-023 PROJECT NAME: ALBANY HIGH SCHOOL
 VOTER AUTHORIZATION DATE: 02/09/2016 BLD4 ** CHAPTER 97 **

COMMISSIONER APP DATE: 05/10/2023
 DATE CONTRACT SIGNED: 00/00/00 SA-139 RECEIVE DATE: 00/00/0000
 FINAL CSC RECEIVE DATE: 00/00/0000 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.

Being Aided
or
Previously
Aided

Not Being Aided,
may need SA-139
form to be
submitted

Form SA-139

REQUEST FOR BUILDING PROJECT DATA

(SA-139)

(Instructions on next page)

June 2018

The University of the State of New York

THE STATE EDUCATION DEPARTMENT

Office of Management Services/State Aid Unit

West Hall # 507, Education Building, Albany, NY 12234

District Code: <input type="text"/>	Signature: <input type="text"/>
District Name: <input type="text"/>	Name (Print): <input type="text"/>
Building Name: <input type="text"/>	Title: <input type="text"/>
Project Description: <input type="text"/>	Date: <input type="text"/>
Facility Code and Project No: <input type="text"/>	Phone: <input type="text"/>
(seven digits)	

We have received notification that final plans have been approved for the school building project referenced above. Building aid is available* for this project, subject to a cost allowance maximum computed by this office based on data submitted on this form. Please complete and return one copy of this form to this office immediately after signing contracts. Email form to: buildingforms@nysed.gov

ATTENTION: PLEASE READ IMPORTANT NEW NOTE ON INSTRUCTION PAGE

DATE GENERAL CONSTRUCTION CONTRACT WAS ASSIGNED: <input type="text"/> (036)
MM/DD/YY

METHOD OF FINANCING	
BORROWING (Bonds/BANS/Capital Notes) (Line 26 > 0, complete Line 31)	(026)
Energy Performance Contract	(054)
Budgetary Appropriations	(027)
Capital Reserves	(037)
Other/Grants/Insurance Recovery	(028)
Specify Text Only	(029)
Gifts/Donations	(030)
EXCEL Can't change once certified	(276)
<input type="checkbox"/> Supplement to Building Aid	
<input type="checkbox"/> In Lieu of Building Aid	
SMART SCHOOLS BOND ACT	(272)

TOTAL FUNDING FOR THIS PROJECT

\$ 0

TOTAL BORROWING (031)
Enter the total amount that is providing part or all of funds for this project
<input type="text"/>
*If your district is subject to reorganization under the Master Plan, no building aid payments will be made without a Certificate of Apportionment from the Commissioner of Education. Under Department regulations, it is the responsibility of the local board of education to initiate the request for such certification.

CONSTRUCTION COSTS	
NEW/ADDITION	ALT/RECON
General Construction	General Construction
Heating & Ventilation	Heating & Ventilation
Plumbing	Plumbing
Electrical	Electrical
Other (Specify)	Other (Specify)
Total New/Add Construction Costs (032)	Total Alt/Recon Construction Costs (033)
\$ 0	\$ 0
INCIDENTAL COSTS	
NEW/ADDITION	ALT/RECON
Site Purchase	Site Purchase
Other estimated incidental costs (fees, equipment, etc.)	Other estimated incidental costs (fees, equipment, etc.)
Total New/Add Incidental Costs (034)	Total Alt/Recon Incidental Costs (035)
\$ 0	\$ 0
Total Funding For This Project must equal Total Construction and Incidental Costs	
Total Funding for This Project	Total Construction and Incidental Costs
\$ 0	\$ 0

https://stateaid.nysed.gov/publications/pdf_documents/sa139_fi.pdf

About the SA-139...

The SA-139 should be filed as soon as the project's general construction contract is signed. No aid payments can be calculated or generated without this financing and cost information.

Please be aware of the importance of a timely, complete and accurate submission of the SA-139 forms. The "SA-139 receive date" is the date the SA-139 submission is considered complete and accurate and able to be entered on our State Aid system. This date is extremely important because it can affect when aid payments begin on prospective projects. There is statutory precedent for deferral of initial aid payments on prospective projects based on the SA-139 receive date.

Complete all the areas.

Enter the 6-digit district code and district name, the name of the building, a brief description of the project, and the 7-digit project number (e.g., 0001-007, 5003-001) which contains the four digit Facility Code and three digit Project Number. Be sure to sign and date the form.

The **DATE GENERAL CONSTRUCTION CONTRACT WAS SIGNED** must be entered. This provides verification that the Commissioner's approval was secured prior to contract signature and that work has begun on this project.

METHOD OF FINANCING

The method of financing reported on the SA-139 must match the method of financing reported on the SA-4.

BORROWING - If bonds, BANS, or capital notes are the source of funds for the project, enter the total amount of borrowed funds allocated to this project. If the project is being funded exclusively with borrowed funds, this should equal the sum of the total construction costs and total incidental costs reported on this form.

ENTER any other sources of funds for this project:

ENERGY PERFORMANCE CONTRACT (EPC) - If an EPC is the source of funds for the project, enter the total amount for the EPC allocated to this project. This expense should no longer be entered in the Other/Grants/Insurance Recovery category.

Budgetary Appropriations (Capital Outlay) - Cash allocated to a project from the school district's approved budget. Funds in this category cannot be borrowed monies.

Capital Reserves - District monies that have been set aside for potential use on capital projects. Designations to and expenditures from Capital Reserves must be approved by the voters.

Other/Grants/Insurance Recovery - Enter the amount of project funding from these sources. **Specify** - Use this field to define the *source of funds* reported under 'Other/Grants/Insurance Recovery.' **Gifts/Donations** - Cash only (not labor and/or materials).

EXCEL - Indicate the amount of money to be used for this project from the district's maximum additional apportionment (MAA) under EXCEL (Expanding Our Children's Education and Learning). Indicate whether EXCEL funds will be used as a **Supplement to Building Aid** or **In Lieu of Building Aid** by checking off the appropriate box. **Please note that the EXCEL amount cannot be changed once SED certifies the EXCEL amount to DASNY.**

Smart Schools Bond Act - Indicate the amount of money to be used for this project from the district's maximum Smart School allocation.

TOTAL FUNDING FOR THIS PROJECT must equal the sum of total construction costs and total incidental costs reported on this form.

TOTAL BORROWING

Enter the **total amount of the bond, BAN, or capital note** that is providing *part or all* of the funds for this project. This associates the project with the correct borrowing.

CONSTRUCTION AND INCIDENTAL PROJECT COSTS

All costs reported here should equal **TOTAL FUNDING FOR THIS PROJECT** (under METHOD OF FINANCING). Enter itemized project construction and incidental costs under NEW/ADDITION and/or ALT/RECON. Make sure that all costs are recorded in the appropriate categories based on contract signing and that they match the SA-4 categories.

District Information

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- District Code = BEDS Code
- District Name = School District Name
- Building Name = Name of Building Construction Work is Occurring In/On/Around
- Project Description = Work Identifier, e.g., roof replacement, addition, windows, science labs, etc.
- Facility Code and Project Number: From *Facilities Planning* website

District Code:	<input type="text"/>
District Name:	<input type="text"/>
Building Name:	<input type="text"/>
Project Description:	<input type="text"/>
Facility Code and Project No: (seven digits)	<input type="text"/>

1

Signature:	<input type="text"/>
Name (Print):	<input type="text"/>
Title:	<input type="text"/>
Date:	<input type="text"/>
Phone:	<input type="text"/>

2



Facilities Planning

Search Facilities Planning

News | Project Status | Finance/QZAB/QSCB

Forms & Manuals

Surveys & Fire Safety

Directory & Related Sites

Non-public and Charter Schools

Green Ribbon Schools

Capital Construction Project Review and Approval Status (with RESCUE status)

Capital Construction Project Change Order Status

New York City Lease Review and Approval Status

Face to Face review request form

Project Manager List by District

Review Process at Facilities Planning

SEQR and SHPO - All forms and Submission Documents

School Facility Report Card

Project Mgmt. & Planning

Project Review - A/E

Laws and Regulations

When is a Building Permit Required?

[NYSED](#) / [P-12](#) / [SOMS](#) / Facilities Planning / Project Status / NYS Public Schools Capital Construction Project Review and Approval Status

New York State Public Schools Capital Construction Project Review and Approval Status

To locate your school district place your mouse over the county listed below that your school district is located in.

NB: Certain of our county pages have links to the county page. If you click on a district and it returns "Page not found" please go back down until getting to your district. Sorry for the inconvenience.

Please note that only those projects that have been submitted for preliminary plans or final plans; reviewed and approved within the last twenty-four months are included in this list.

ALBANY

[ALLEGANY](#)

[BROOME](#)

[CATTARAUGUS](#)

[CAYUGA](#)

ALBANY COUNTY

[ALBANY 010100](#)

[ALBANY BOCES 019000](#)

[BERNE KNOX 010201](#)

[BETHLEHEM 010306](#)

[COHOES 010500](#)

[GREEN ISLAND 010701](#)

[GUILDERLAND 010802](#)

[MAPLEWOOD 010622](#)

[MENANDS 010615](#)

[NORTH COLONIE 010605](#)

[RAVENA COEYMAN 010402](#)

[SOUTH COLONIE 010601](#)

[VOORHEESVILLE 011003](#)

[WATERVLIET 011200](#)



ALBANY CITY SCHOOLS STATUS REPORT ON CAPITAL PROJECTS

District No.: 01-01-00-01

last updated on 07/28/23

REVIEW No.	BUILDING NAME/ PROJECT SCOPE	BLDG./ PROJ. NO.	SED APPROVAL	FINAL PROJECT Prj. Mgr. Const.	REVIEW Mech.	PLAN/SPEC COMPLETE	PLAN/SPEC RECEIVED	LETTER OF INTENT	VOTER AUTHOR.	CSI CODES	PROJECT COST	
19-0637	New Scotland Elementary (PS #19): Reconstruction	0-019-009	12/23/19	DONE	DONE	DONE	10/29/19	10/11/19	06/27/19	05/19/15	155,16	613,000
20-1404	Reconstruction	0-019-010	06/02/21	DONE	DONE	DONE	03/10/21	02/23/21	08/05/19	05/21/19	2,4,7,8,155,16	507,649
20-0683PR	North Albany Academy (PS #20): Additions and Alterations	0-020-007		DONE			10/23/20	/ /	03/07/19	/ /	02 - 16	0
20-0827	Additions and Alterations	0-020-007	03/11/21	DONE	DONE	DONE	11/16/20	11/06/20	03/07/19	05/21/19	02 - 16	28,460,000
20-1405	Albany Schl of Humanities (PS #23): Reconstruction	0-023-015	06/02/21	DONE	DONE	DONE	03/10/21	02/23/21	08/05/19	05/21/19	4,8,9,155,16	435,573
22-2414	Reconstruction	0-023-016			UNREVIEWED		06/20/23	06/20/23	/ /	05/17/22	2,8,9,155,16	0
20-1406	Thomas O'Brien Acad of Sci (PS #24): Reconstruction	0-024-010	06/02/21	DONE	DONE	DONE	03/10/21	02/23/21	08/05/19	05/21/19	2,8,9,10,155,15,16	1,269,782
20-1407	Eagle Point Elementary (PS #27): Reconstruction	0-027-008	06/02/21	DONE	DONE	DONE	03/10/21	02/23/21	08/05/19	05/21/19	8,155	18,516
20-1408	Hackett Middle School: Reconstruction	0-044-014	06/02/21	DONE	DONE	DONE	03/10/21	02/23/21	08/05/19	05/21/19	2,7,8,9,10,155,15,16	144,615
22-2415	Reconstruction	0-044-015			UNREVIEWED		06/20/23	06/20/23	12/22/22	05/17/22	2,8,9,155,16	0
19-0494	James Hall Sunshine: Reconstruction	0-045-002	01/22/20	DONE	DONE	DONE	09/25/19	09/23/19	08/05/19	05/21/19	7	256,199
20-1409	Giffen Memorial Elementary School: Reconstruction	0-046-011	06/02/21	DONE	DONE	DONE	03/10/21	02/23/21	08/05/19	05/21/19	2,8,9,10,155,15,16	1,517,975
20-1410	Arbor Hill Elementary: Reconstruction	0-047-011	06/02/21	DONE	DONE	DONE	03/10/21	02/23/21	08/05/19	05/21/19	2,4,7,8,9,10,155,15,	6,046,946
22-2416	Reconstruction	0-047-012			UNREVIEWED		06/20/23	06/20/23	12/22/22	05/17/22	2,7,8,9,155,16	0
18-0279	Albany High School: Additions and Alterations	0-048-021	02/05/19	DONE	DONE	DONE	08/23/18	08/15/18	07/15/16	02/09/16	02 - 16	19,050,000
19-0790	Additions and Alterations	0-048-022	03/18/20	DONE	DONE	DONE	11/14/19	11/04/19	07/15/16	02/09/16	02 - 16	56,430,796
22-0928	Additions and Alterations	0-048-023	05/10/23	DONE	DONE	DONE	11/07/22	11/04/22	07/15/16	02/09/16	02 - 16	43,600,000

From District Level Prospective Project Information Report

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PROJECT NUMBER: 0048-023 PROJECT NAME: ALBANY HIGH SCHOOL
VOTER AUTHORIZATION DATE: 02/09/2016 BLD4 ** CHAPTER 97 **

COMMISSIONER APP DATE: 05/10/2023

DATE CONTRACT SIGNED: 00/00/00

FINAL CSC RECEIVE DATE: 00/00/0000

SA-139 RECEIVE DATE: 00/00/0000

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.

Complete “Date General Construction Contract Was Signed”

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- What is this date used for?
 - To ensure that project was not bid before the Commissioner’s Approval Date
- Why is this important?
 - If work is bid before Commissioner’s Approval Date, project will not be eligible for Building Aid

DATEGENERALCONSTRUCTIONCONTRACTWASSIGNED:

(036)

MM/DD/YY

This is where you report the revised estimated costs of the project based on the bid awards.

Costs split between New/Addition vs. Alt/Recon and Construction vs. Incidental Costs

Use FCR instructions to help you split the costs.

CONSTRUCTION COSTS	
NEW/ADDITION	ALT/RECON
General Construction	General Construction
Heating & Ventilation	Heating & Ventilation
Plumbing	Plumbing
Electrical	Electrical
Other (Specify)	Other (Specify)
Total New/Add Construction Costs (032) \$ 0	Total Alt/Recon Construction Costs (033) \$ 0
<div>4</div> INCIDENTAL COSTS	
NEW/ADDITION	ALT/RECON
Site Purchase	Site Purchase
Other estimated incidental costs (fees, equipment, etc.)	Other estimated incidental costs (fees, equipment, etc.)
Total New/Add Incidental Costs (034) \$ 0	Total Alt/Recon Incidental Costs (035) \$ 0
Total Funding For This Project must equal Total Construction and Incidental Costs	
Total Funding for This Project \$ 0	Total Construction and Incidental Costs \$ 0

THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE EDUCATION DEPARTMENT
EDUCATIONAL FINANCE-MANAGEMENT SERVICES
GENERAL AIDS AND SERVICES
WEST HALL #507, EDUCATION BUILDING
ALBANY, NEW YORK 12234

NOTIFICATION OF BUILDING PROJECT

SA-4

DATE:

DISTRICT CODE: [REDACTED]

PROJ CODE #:

PROJ NAME:

PROJ TYPE: SDV ASB MAS ROF DOR FIN SPC HVC PLU ELE

CAPACITY:	K-6	7-9	7-12	EC ED ATTACHED	SPEC ED ATTACHED
NEW/ADD	81		0	0	8
ALT/RECON	378	165	0	0	0
METHOD OF FINANCING:		FACS PLANNING (SA-4)	STATE AID (SA-139)	STATE AID (FINAL COST)	
BONDS/BANS/CAP NOTES		3,639,000	3,401,605	0	
ENERGY PERFORMANCE		0	0	0	
BUDGETARY APPROPRIATIONS		1,500,000	1,500,000	0	
CAPITAL RESERVES		0	0	0	
OTHER		0	0	0	
GIFTS		0	0	0	
RESCUE 1		0	0	0	
RESCUE 2		0	0	0	
EXCEL FINANCING		0	0	0	
SMART SCHOOLS BOND ACT		237,000	237,182	0	
TOTAL FINANCING		5,376,000	5,138,787	0	
CONSTRUCTION - NEW/ADD		2,275,000	2,574,848	0	
CONSTRUCTION - ALT/RECON		1,434,200	1,988,439	0	
INCIDENTAL - NEW/ADD		529,000	463,000	0	
INCIDENTAL - ALT/RECON		1,137,800	112,500	0	
TOTAL COSTS - NEW/ADD		2,804,000	3,037,848	0	
TOTAL COSTS - ALT/RECON		2,572,000	2,100,939	0	
TOTAL PROJECT COSTS		5,376,000	5,138,787	0	

SA-4 numbers are based on preliminary estimates on FP-F Form – Application for Examination and Approval of Final Plans and Specifications

SA-139 numbers are based on estimated costs after work is bid

COMMISSIONER'S APPROVAL DATE: 01/13/17
DATE GENERAL CONTRACT SIGNED: 05/03/17

SA-139 RECEIVE DATE: 08/30/17
FCR ENTERED DATE : 00/00/0001

TOTAL BORROWING (WHEN PROJECT IS PART OF A LARGER ISSUE) 3,401,818

THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE EDUCATION DEPARTMENT
EDUCATIONAL FINANCE-MANAGEMENT SERVICES
GENERAL AID AND SERVICES
WEST HALL #507, EDUCATION BUILDING
ALBANY, NEW YORK 12234

COST ALLOWANCES & BOND PERCENTA
FOR BUILDING AID PURPOSES
SA-130
(TENT/FINAL)
DATE: 08/30/17

THIS FORM PROVIDES VALUABLE INFORMATION REGARDING THE REFERENCED PROJECTS.
IT IS IMPORTANT TO RETAIN ALL COPIES OF THIS FORM FOR DOCUMENTATION OF ALL
PROJECT DATA CHANGES AND BOND PERCENT CHANGES. SED DOES NOT CURRENTLY HAVE
THE ABILITY TO TRACK SUCH CHANGES AND DOES NOT RETAIN COPIES OF THIS FORM.
YOUR COPY IS THE ONLY SOURCE OF INFORMATION ON THE IMPACT OF BOND PERCENT
FLUCTUATION ON YOUR BUILDING AID.

DISTRICT CODE: [REDACTED]

PROJ CODE #: [REDACTED] PROJ NAME: [REDACTED]

PROJ TYPE: SDV ASB MAS ROF DOR FIN SPC HVC PLU ELE

CAPACITY BY GRADE :	BASED ON SA-139		FINAL COST REPORT	
	NEW/ADD	ALT/RECON	NEW/ADD	ALT/RECON
K-6	81	378	81	378
7-9	57	165	57	165
7-12	0	0	0	0
SPEC ED DET	0	0	0	0
SPEC ED ATT	8	0	8	0
BUILDING COSTS	2,574,848	1,988,439	0	0
INCIDENTAL COSTS	463,000	112,500	0	0
TOTAL COSTS	5,138,787			
METHOD OF FINANCING:				
BONDS/BANS/CAP NOTES	3,401,605			
ENERGY PERFORMANCE	0			
BUDGETARY APPROPRIATIONS	1,500,000			
CAPITAL RESERVE	0			
OTHER	0			
GIFTS	0			
RESCUE 1	0			
RESCUE 2	0			
EXCEL FINANCING	0			
SMART SCHOOLS BOND ACT	2,7182			
TOTAL FINANCING	5,138,787			

DATE GENERAL CONTRACT SIGNED: 05/03/17

** TENTATIVE ESTIMATE **

		NEW/ADD	ALT/RECON
PUPIL ALLOW * CAPACITY			
BUILDING MAXIMUM	K-6 TABLE * NEW OR 1/2ALT	(A) 896,427	4,183,326 (B)
	7-9 TABLE * NEW OR 1/2ALT	(C) 883,158	2,556,510 (D)
	7-12 TABLE * NEW OR 1/2ALT	(E) 0	0 (F)
	SPEC ED DET 2(CALC A) * NEW OR 1/2ALT	(G) 0	0 (H)
	SPEC ED ATT 3(CALC A) * NEW OR 1/2ALT	(I) 265,608	0 (J)
	TOTAL	(K) 2,045,193	6,739,836
	REGIONAL COST FACTOR 1.0765	(W) 2,201,650	7,255,433
	BUILDING ALLOWANCE FOR AID:	(L) 2,201,650	1,988,439
INCIDENTAL MAX	K-6 20% * (A) AND/OR (B)	(M) 175,285	836,685 (N)
	7-12 25% * (C),(D),(E) AND/OR (F)	(O) 220,789	639,127 (P)
	SPEC ED DET OR ATT 25% * (G),(H),(I) AND/OR (J)	(Q) 66,402	0 (R)
	TOTAL	(S) 466,476	1,475,792
	REGIONAL COST FACTOR 1.0765	(X) 502,161	1,588,690
	INCIDENTAL ALLOWANCE FOR AID:	(T) 463,000	112,500
TOTAL COST ALLOWANCE (L + T)		(U) 2,664,650	2,100,939
TOTAL COST ALLOWANCE FOR AID		(V) 4,528,407	

SA-139 is your best estimate at this time of what the Final Cost Report will show.

SA-139 is used to determine the estimated amount of the project that may be eligible for Building Aid.

Maximum Cost Allowances are checked for each of the four categories so estimating in the proper sections on the SA-139 provides the most accurate projections.

This section must equal Section 4.

Report what the plan is for funding the capital project, by source.

Caution: If voters approve the use of your Capital Reserve, they have authorized a Budgetary Appropriation (the Interfund Transfer to Capital) and those funds should be reported here as *Budgetary Appropriations* and not *Capital Reserves*.

If reporting use of EXCEL Funds, please note that this amount can't change.

Total Borrowing is the amount of the voter approved debt issuance.

METHOD OF FINANCING	
BORROWING (Bonds/BANS/Capital Notes) (Line 26 > 0, complete Line 31)	(026)
Energy Performance Contract	(054)
Budgetary Appropriations	(027)
Capital Reserves	(037)
Other/Grants/Insurance Recovery	(028)
Specify Text Only	(029)
Gifts/Donations	(030)
EXCEL Can't change once certified <input type="checkbox"/> Supplement to Building Aid <input type="checkbox"/> In Lieu of Building Aid	(276)
SMART SCHOOLS BOND ACT	(272)

TOTAL FUNDING FOR THIS PROJECT

\$ 0

TOTAL BORROWING Enter the total amount that is providing part or all of funds for this project	(031)
*If your district is subject to reorganization under the Master Plan, no building aid payments will be made without a Certificate of Apportionment from the Commissioner of Education. Under Department regulations, it is the responsibility of the local board of education to initiate the request for such certification.	

SA-139 Example

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To prepare the SA-139 for one project, you need to consider all the projects that are funded under the same bond authorization.

Incidental costs are generally not specific to a building and need to be allocated.



Construction Costs – SA-139

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Category	SA-4 New/Addition	SA-4 Alt/Recon
General Construction	0	2,000,000
Heating and Ventilation	0	400,000
Plumbing	0	0
Electrical	0	150,000
Other	<u>0</u>	<u>0</u>
Total	<u><u>0</u></u>	<u><u>2,550,000</u></u>

Construction Costs – SA-139

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Category	SA-4 New/Addition	SA-4 Alt/Recon	Bids	SA-139 Alt/Recon
General Construction	0	2,000,000	ABC Construction Co. Contract signed 8/1/23	2,100,000
Heating and Ventilation	0	400,000	Abbott Heating	425,000
Plumbing	0	0		0
Electrical	0	150,000	Lightbulb Electric	125,000
Other	<u>0</u>	<u>0</u>		<u>0</u>
Total	<u><u>0</u></u>	<u><u>2,550,000</u></u>		<u><u>2,650,000</u></u>

Incidental Costs – SA-139

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Category	SA-4 New/Addition	SA-4 Alt/Recon
Site Purchase	0	0
Other estimated incidental costs	0	175,000
	<u>0</u>	<u>0</u>
Total	<u><u>0</u></u>	<u><u>175,000</u></u>

Incidental Costs – SA-139

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Category	SA-4 New/Addition	SA-4 Alt/Recon	Bids/Best Estimates of Cost	SA-139 Alt/Recon
Site Purchase	0	0		0
Other estimated incidental costs	0	175,000	Legal Architect Construction Manager Bid printing	10,000 180,000 100,000 10,000
	<u>0</u>	<u>0</u>		<u>0</u>
Total	<u><u>0</u></u>	<u><u>175,000</u></u>		<u><u>300,000</u></u>

Considerations

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- ❑ Amounts reported on the SA-139 don't need to be equal to bid amounts.
 - ❑ Consider potential for change orders.
- ❑ If project is being done in phases, not all bids may have been awarded at once, so estimate potential bid amounts.
- ❑ Incidental costs, such as bond counsel fees, are often split based on the amount of construction costs of this project as a percentage of the total bond.

Funding Plan for the Project

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- \$1,000,000 was approved by the voters to come from the Capital Reserve.
- Balance of the project is funded as part of a bond issuance approved for \$10,000,000.
 - The bond is for four capital projects.
 - Need to look at all the projects to estimate how the \$10,000,000 will be allocated between the projects.
 - This is a preliminary plan and can change over time.
 - Funding listed on the SA-139s should equal the financing authorized by the voters.



DATE GENERAL CONSTRUCTION CONTRACT WAS ASSIGNED: 08/01/2023 (036)

MM/DD/YY

METHOD OF FINANCING

BORROWING (Bonds/BANS/Capital Notes) (Line 26 > 0, complete Line 31)	(026)	\$ 1,950,000
Energy Performance Contract	(054)	
Budgetary Appropriations	(027)	\$ 1,000,000
Capital Reserves	(037)	
Other/Grants/Insurance Recovery	(028)	
Specify Text Only	(029)	
Gifts/Donations	(030)	
EXCEL Can't change once certified <input type="checkbox"/> Supplement to Building Aid <input type="checkbox"/> In Lieu of Building Aid	(276)	
SMART SCHOOLS BOND ACT	(272)	

TOTAL FUNDING FOR THIS PROJECT

\$ 2,950,000

TOTAL BORROWING	(031)
Enter the total amount that is providing part or all of funds for this project	\$ 10,000,000

*If your district is subject to reorganization under the Master Plan, no building aid payments will be made without a Certificate of Apportionment from the Commissioner of Education. Under Department regulations, it is the responsibility of the local board of education to initiate the request for such certification.

CONSTRUCTION COSTS

NEW/ADDITION	ALT/RECON
General Construction	General Construction \$ 2,100,000
Heating & Ventilation	Heating & Ventilation \$ 425,000
Plumbing	Plumbing
Electrical	Electrical \$ 125,000
Other (Specify)	Other (Specify)
Total New/Add Construction Costs (032)	Total Alt/Recon Construction Costs (033)
\$ 0	\$ 2,650,000

INCIDENTAL COSTS

NEW/ADDITION	ALT/RECON
Site Purchase	Site Purchase
Other estimated incidental costs (fees, equipment, etc.)	Other estimated incidental costs (fees, equipment, etc.) \$ 300,000
Total New/Add Incidental Costs (034)	Total Alt/Recon Incidental Costs (035)
\$ 0	\$ 300,000

Total Funding For This Project must equal Total Construction and Incidental Costs

Total Funding for This Project	Total Construction and Incidental Costs
\$ 2,950,000	\$ 2,950,000



Conclusion

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- ❑ Claim Forms are due 9/5/23, so now is the time to meet with district staff to discuss information that you will need and provide them with due dates.
- ❑ Remember we have a guidebook on Claim Forms and a Webinar Recording on how to prepare the ST-3 (under Webinar Recordings/Special Webinars).
- ❑ State Aid Week is 8/21 – 8/25. Mark your calendars!
- ❑ Plan ahead for the completion of the SA-139s that are due 9/29/23. Timely completion will provide you with your Building Aid starting promptly.

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:

September 13, 2023

October 18, 2023

November 16, 2023 (Thursday)

January 17, 2024

February 14, 2024

March 13, 2024

April 17, 2024

May 15, 2024

June 26, 2024