



Notice



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- Knowledge Café PowerPoints are available on our website under the **Webinar Tab**:
- <https://www.questar.org/services/financial/state-aid-financial-planning/webinars/knowledge-cafe/>

Then scroll
down.....

Other Webinars

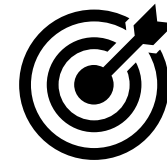
Monthly/Special Webinars focusing on a variety of topics.

The Knowledge Café

- Knowledge Café Zoom Link (Passcode: 319866)
- 2020-21 CTLE Registration Links
- Recorded Sessions and Presentations



PUTTING STUDENTS FIRST



Knowledge Café December 2020

Sarah Morrison
State Aid Planning

December Agenda

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- ❑ December SBO Calendar
- ❑ Output Reports – What and Where Are They?
- ❑ Standard Workday and Reporting
- ❑ Capital Project Reporting – What Do I Need to Know?
- ❑ Questions and Answers



December 2020 SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
Combined Fixed and Individual Payment Schedule for General Aid set by SED on December 1st	December	12/1/2020	Annually	Establishes the maximum amount of General Aid school districts will be paid through June. Print payment schedule from the State Aid Unit Website. Print accompanying General Aid Output Report from SAMS.	Recommended Best Practice
Early payment of ERS invoice to obtain discount	December	12/15/2020	Annually	Consider paying ERS invoice before December 15th, to obtain discount	Recommended Best Practice
Submit Income Verification Summary online to SED Child Nutrition Office by December 15th.	December	12/15/2020	Annually		Required
File NYS Sales Tax Return for quarterly filers	December	12/20/2020	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due December 20th for the months of September, October, and November if filing on a quarterly basis. December 20, 2020 is a Sunday. Generally, if any due date for filing falls on a Saturday, Sunday, or legal holiday, your return should be filed on the next business day. Please check the instructions of the applicable forms to verify correct due date when available.	Required
Standard Workday and Reporting Resolution and Affidavit of Posting for BoE appointees.	December	12/27/2020	Annually	Transmit to OSC not later than 180 days after a new term of office begins. For BoE appointees starting a new term of office on July 1, 2020, the 180th day will fall in late December 2020.	Required
Budget Status Reports to Board of Education including revenue and appropriation status reports	December	12/31/2020	Quarterly	Due quarterly if budget transfers have not been made since the last quarterly report	Required
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	December	12/31/2020	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 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

December 2020 SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
Prepare 941 Payroll Tax & NYS-45 Withholding Reconciliation	December	12/31/2020	Quarterly	4th Quarter 2020 (For Forms 941 & NYS-45 that are due 1/31/2021).	Recommended Best Practice
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	December	12/31/2020	Monthly		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	December	12/31/2020	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 pursuant to CR 170.2(p). Other information may be included as necessary.	Required
Cash Flow - modify and update	December	12/31/2020	Monthly		Recommended Best Practice
Cash Flow and Fund Balance - review for accuracy	December	12/31/2020	Monthly		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	December	12/31/2020	Monthly		Recommended Best Practice
File DCERT for any new or continuing 10-month private special education placements	December	12/31/2020	Monthly		Required
Monthly Profit/Loss Statements for School Food Service	December	12/31/2020	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS and TRS Payments & Reports	December	12/31/2020	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

December 2020 SBO Calendar

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Task	Month	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	December	12/31/2020	Monthly		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	December	12/31/2020	Monthly		Recommended Best Practice
Review outstanding checks	December	12/31/2020	Monthly		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	December	12/31/2020	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
Submit application for approval of bus/vehicle purchase via SAMS immediately following the delivery of any bus/vehicle purchased to transport students. (Form BP)	December	12/31/2020	Monthly	Districts are no longer required to submit paperwork to the State Aid office to support the information on every bus/vehicle purchase. However, districts must keep substantiating documentation available on file for Records Retention and Disposition Schedule ED-1	Recommended Best Practice
Treasurer's Report	December	12/31/2020	Monthly	Report on prior month's activities	Recommended Best Practice
Annual Medicaid Cost Settlement Report Due 12/31	December	12/31/2020	Annually		Required
BOCES - service requests for next year (preliminary)	December	12/31/2020	Annually		Recommended Best Practice
Budget Development - Begin/Continue	December	12/31/2020	Annually		Recommended Best Practice
Complete 8 Evacuation drills, 4 lockdown drills before December 31st	December	12/31/2020	Annually	1 drill during lunch or assembly unless instruction is provided on how to evacuate during lunch or assembly. 4 of the evacuation drills will be through fire escapes or secondary means of egress	Required

December 2020 SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
Complete 8 Evacuation drills, 4 lockdown drills before December 31st	December	12/31/2020	Annually	1 drill during lunch or assembly unless instruction is provided on how to evacuate during lunch or assembly. 4 of the evacuation drills will be through fire escapes or secondary means of egress	Required
File Independent Auditors Report with NYSED & NYS OSC - Big 5 City School districts only	December	12/31/2020	Annually	BoE must accept, send to SED and Office of the State Comptroller - due January 1st - Big 5 Cities only. May be submitted electronically to SED at via the NYSED Business Portal and to OSC at affrfile@osc.state.ny.us	Required
New IRS mileage reimbursement rate for the upcoming calendar year	December	12/31/2020	Annually		Recommended Best Practice
Prepare Corrective Action Plans to address audit findings ▼	December	12/31/2020	Annually	Corrective action plans must be prepared within 90 days of receipt of an annual audit report or management letter from the district's external auditor or a final audit report issued by the State Comptroller. Districts must, to the extent practicable, begin to implement such plans before the end of the next fiscal year. Due to SED OAS by 1/15/2021.	Required
Send Single Audit via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services. Big 5 City School Districts ▼ ▼	December	12/31/2020	Annually	Required for districts that expend more than \$750,000 in Federal Funds. For districts that have expenditures between \$550,000 and \$750,000, a Single Audit Report Exemption Form (AAREF) is required. Due to SED OAS & OMB FAC by 3/31/2021.	Required

- ▼ Make sure that Corrective Action Plans are completed, accepted by the BOE and submitted through the Business Portal. (90 days)
- ▼ ▼ Single Audit (federal grants audit) due 9 month after year-end. If no Single Audit, Exemption Form due.

Output Reports

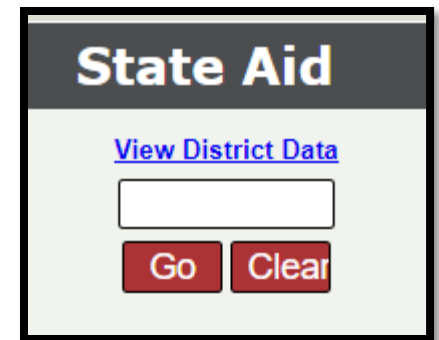
8

□ What are they?

- ▣ They show the *current* calculation of State Aid due to the district based on information reported in the ST-3, on claim forms, FCRs, Form BP, etc.

□ Where are they?

- ▣ Public Version – stateaid.nysed.gov/
- ▣ Private Version – in SAMS



The screenshot shows a web interface titled "State Aid". Below the title is a blue link labeled "View District Data". Underneath the link is a white rectangular input field. At the bottom of the form are two red buttons: "Go" and "Clear".

Click on the OUTPUT REPORT or DATA DISPLAY that you would like to view or print from this page.

2020-2021 LEGISLATIVE BUDGET

- [2020-21 State Aid Projections based on the Legislative Budget](#)
- [2020-21 State Aid Projections Foundation Aid](#)
- [2020-21 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
- [2020-21 State Aid Projections BOCES, Transportation and Summer Trans Aid](#)
- [2020-21 State Aid Projections Building Aid](#)
- [2020-21 State Aid Projections Building Reorganization Incentive Aid](#)
- [2020-21 State Aid Projections Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2020-21 State Aid Projections Transitional Aid for Charter School Payment](#)
- [2020-21 State Aid Projections Special Services Aids for Non-Comp of BOCES](#)
- [2020-21 State Aid Projections Combined Fixed and Indiv Payment Schedule](#)
- [Definitions and Explanation of Aids Displayed](#)

2020-2021 EXECUTIVE BUDGET PROPOSAL

- [2020-21 Executive Budget School Aid Estimate](#)
- [Definitions and Explanation of Aids Displayed](#)

STATE AID CLAIM REPORTS

- [Available from the SAMS State Aid Claim Page](#)

2019-20 Certificate of State Aid for Education -- General Aid

1. Estimated Total Gen Aids Payable	\$19,100,464.00	
2. Contract for Excellence Amount	\$0.00	
3. VLT Lottery Grant	\$876,705.52	
4. Commercial Gaming Grant	\$100,686.28	
5. Operating Aid and all Lottery Advances and Accruals paid with GSPS funds	\$4,241,071.59	
October Payment		
6. Total General Aids Payable	\$19,100,462.00	
7. Estimated Total TRS Liability	\$3,740,801.17	
8. Net Total Gen Aid Due Dist (6 -(3 + 4 + 7))	\$14,382,269.03	
9. October Apportionment (8 x .125)	\$1,797,783.63	
10. Gross Payment Amount (9 - 5)	\$0.00	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
c. less Transparency Withhold***	\$0.00	
11. Net Payment Amount	\$0.00	10/15/2019
November Payment		
12. Total General Aids Payable	\$19,100,462.00	
13. Final Total TRS Deducted	\$3,740,801.17	
14. Net Total Gen Aid Due Dist (12-(3 + 4 +13))	\$14,382,269.03	
15. November Apportionment (14 x .1875)	\$2,696,675.44	
16. Gross Payment Amount (15-(5+10))	\$0.00	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
c. less Transparency Withhold***	\$0.00	
17. Net Payment Amount	\$0.00	11/15/2019
December Payment		
18. Total General Aids Payable	\$18,770,060.00	
19. Final Total TRS Deducted	\$3,740,801.17	
20. Net Total Gen Aid Due Dist (18-(3+4+19))	\$14,051,867.03	
21. December Apportionment (20 x .25)	\$3,512,966.76	
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	
d. less Transparency Withhold***	\$0.00	
23. Net Payment Amount	\$0.00	12/13/2019

Budget

Actual

ST-3/
Claim
Forms

2020-21 Certificate of State Aid for Education -- General Aid

1. Estimated Total Gen Aids Payable	\$18,930,588.00	
2. Contract for Excellence Amount	\$0.00	
3. VLT Lottery Grant	\$920,532.68	
4. Commercial Gaming Grant	\$150,598.39	
5. Operating Aid and all Lottery Advances and Accruals paid with GSPS funds	\$4,076,353.22	
October Payment		
6. Total General Aids Payable	\$19,279,406.00	
7. Estimated Total TRS Liability	\$3,191,352.46	
8. Net Total Gen Aid Due Dist (6 -(3 + 4 + 7))	\$15,054,864.40	
9. October Apportionment (8 x .125)	\$1,881,858.05	
10. Gross Payment Amount (9 - 5)	\$0.00	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
c. less Transparency Withhold***	\$0.00	
11. Net Payment Amount	\$0.00	11/13/2020
November Payment		
12. Total General Aids Payable	\$18,930,588.00	
13. Final Total TRS Deducted	\$3,191,352.46	
14. Net Total Gen Aid Due Dist (12-(3 + 4 +13))	\$14,668,104.47	
15. November Apportionment (14 x .1875)	\$2,750,269.59	
16. Gross Payment Amount (15-(5+10))	\$0.00	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
c. less Transparency Withhold***	\$0.00	
d. plus Transparency Withhold Refunded***	\$0.00	
17. Net Payment Amount	\$0.00	11/13/2020



Oops!
Pandemic
Adjustment
not Subtracted
Out in October

[2019-2020 - General Formula Aid Output Report \(GEN\)](#)

[2019-2020 - Foundation Aid \(FOUNDATION\)](#)

[2019-2020 - Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year \(FAPU-1\)](#)

[2019-2020 - Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year \(FAPU-2\)](#)

[2019-2020 - Foundation Aid Pupil Units Based on Students Served in the Base Year \(FAPU\)](#)

[2019-2020 - Charter School Aids for Districts \(CHART\)](#)

[2019-2020 - Charter School Basic Tuition \(CSBT\)](#)

[2019-2020 - Attendance Output Report \(ATT\)](#)

[2019-2020 - Building Aid Report \(BLD\)](#)

[2019-2020 - Building Aid Report Estimated \(BLDEST\)](#)

[2019-2020 - Building 10% Aid Report \(BLD10\)](#)

[2019-2020 - Building 10% Aid Report Estimated \(BLD10EST\)](#)

[2019-2020 - Building Aid Output Report \(BLD3\)](#)

[2019-2020 - Building Aid Output Report Estimated \(BLD3-EST\)](#)

[2019-2020 - Building Aid Output Report \(BLD4\)](#)

[2019-2020 - Building Aid Output Report Estimated \(BLD4-EST\)](#)

[2019-2020 - Building Summary Aid Report \(BLD-SBA\)](#)

[2019-2020 - Transportation Aid Output Report \(TRA\)](#)

[2019-2020 - Transportation Aid Output Report Estimated \(TRAEST\)](#)

[2019-2020 - Approved Operating Expense Report \(AOE\)](#)

[2019-2020 - Approved Operating Expense Report \(AOEEST\)](#)

[2019-2020 - Private Excess Cost Aid Output Report \(PRI\)](#)

[2019-2020 - Public Excess Cost & Excess Cost Aid Setaside Output Report \(PUB\)](#)

[2019-2020 - Instructional Material Aids \(IMA\)](#)

[2019-2020 - Universal Pre-K Grant \(UPREK\)](#)

[2019-2020 - Actual Nonresident Tuition Report for Prior Year \(NRT\)](#)

[2019-2020 - Estimated Nonresident Tuition Report for Current Year \(NRTEST\)](#)

[2019-2020 - Employment Preparation Education Aid \(SA-EPE\)](#)

[2019-2020 - Component School District BOCES Aid \(BOC-CMP\)](#)

[2019-2020 - Estimated Component School District BOCES Aid \(EST-BOC-CMP\)](#)

[2019-2020 - SA129 Attendance Report](#)

[2019-2020 - BOCES Component Aid Report by PSN](#)

STATE AID CLAIM REPORTS

[Available from the SAMS State Aid Claim Page](#)

Select Claim Year

2020-2021 ▼

Enter Institution Name or BEDS code:

Submit

Reset

General Aid Output Report (GEN)

13

GENERAL FORMULA AID OUTPUT REPORT (GEN)

PART I: CALCULATED GENERAL AIDS SUMMARY

1	2019-20 FOUNDATION AID	(FA ENT 9)	16,526,241
2	2019-20 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	4,513,708
3	2019-20 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	59,617
4	2019-20 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	11,952,916
5	2019-20 HIGH TAX AID	(SA1314)	0
6	2019-20 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0
7A	2019-20 REGULAR BUILDING AID EXCLUDING NYC	(BLD ENT 36 + BLD10 ENT 40 + BLD3 ENT 48 + BLD4 ENT 28 + BLD ENT 48 + BLD10 ENT 52)	2,476,001
7B	2019-20 TOTAL NYC BUILDING AID	(SBA ENT 34)	0
8	2019-20 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(BLD ENT 43 + BLD10 ENT 48 + BLD3 ENT 58 + BLD4 ENT 38)	364,700
9A	2019-20 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2019	(SBA ENT 5A)	
9B	2019-20 TOTAL BUILDING AID NYC, PAYABLE JULY 2019	(2018 SBA ENT 36)	
10	2019-20 NATIVE AMERICAN BUILDING AID	(BLD ENT 44 + BLD10 ENT 49 + BLD3 ENT 59 + BLD4 ENT 39)	
11	2019-20 TRANSPORTATION AID	(TRA ENT 174)	3,206,2
12	2019-20 CAREER EDUCATION AID (BIG 5 AND NON COMPONENTS)	(ENT 87)	

[Glossary](#)

Remember:

State budgets for Foundation Aid, Building Aid, Transportation Aid separately

78.	Basic Formula Aid - General Aids payable under NYSEL 3609a	A3101
79.	Basic Formula Aid - Excess Cost Aids payable under NYSEL 3609b: include High Cost Aid, Pub EC Setaside, Supplemental Pub EC Aid, Private EC Aid (excl. amt. pd. to charter schools)	A3101
	Click here for an estimate of total Excess Cost aids from 2019-20 en	
80.	Basic Formula Aid - Excess Cost Aids payable under NYSEL 3609-b for Charter Schools only	A3101
81.	Lottery Aid (Section 3609a Education Law)	A3102
82.	VLT Lottery Grants (Section 3609f Ed Law)	A3102
82b.	Commercial Gaming Grants (Education Law Section 3609h)	A3102

TRANSPORTATION FORMULA AID OUTPUT REPORT (TRA)

[Glossary](#)

ENTRIES 1 - 8 ARE USED TO CALCULATE THE
DEDUCTIONS FOR OTHER PURPOSE, BUSES LEASED TO
OTHERS AND NONRESIDENT TRANSPORTATION
RATIOS FOR COMPUTING NONAIDABLE EXPENDITURES
ANNUAL MILEAGE:



1	FOR REGULARLY SCHEDULED ROUTES (INCLUDING LATE TRIPS FROM SCHOOL TO HOME AND TO AND FROM BOCES PROGRAMS)	(FORM FT ENT 111)	913,797
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Form FT: Transportation Data

Form FT - Transportation Data 2020-21 Claim Year

2018-19 School Year
SED File (Prior)

Part X. Transportation Expenditures

110a. Nonallowable Pupil Decimal

110b. Enter the Date of the First Day of School that students attended (in MM/DD/YYYY format) Note school year above each column

111.	District Owned Bus Mileage - Regular Routes	913,797
112.	District Owned Bus Mileage - For Buses Leased or Contracted to Others for Transportation (Not Education Law 1709(25)(h))	1,807
113.	District Owned Bus Mileage - For Buses Leased or Contracted to Others for Non-Resident Preschool or DFY (Education Law 1709(25)(h))	
114.	District Owned Bus Mileage - 4408 Summer	20,754
115a.	District Owned Bus Mileage - Other Purposes (Excluding Regular District Operated Summer School)	40,208

(FORM FT ENT 113)

(FORM FT ENT 112)

1,807

(FORM FT ENT 114)

20,754

(FORM FT ENT 115A)

40,208

(FORM FT ENT 115B)

(ENT 5 + ENT 6)

40,208

(ENT 1 + ENT 2 + ENT 3 + ENT 7)

955,812

(ENT 7 / ENT 8)

0.0420

10	RATIO OTHER PURPOSES MILEAGE TO TOTAL EXCLUDING SUMMER SCHOOL
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(ENT 5 / ENT 8)

0.0420

What Am I Looking For?

15

- ✓ Reasonableness – are the amounts similar to last year?
 - ✓ Current aid
 - ✓ Next year's projections
- ✓ New items included?
 - ✓ Bus purchase
 - ✓ Transportation fringes
 - ✓ \$100,000 Transfer to Capital project
 - ✓ Building Condition Survey
 - ✓ Completed capital project



Form FT (20-21 Claim Year)

16

Part XII. Total Cost of Buses to be Purchased and New Buses Leases During the 2020-21 School Year for Projection of 2021-22 Transportation Capital Aid

164.	Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All Buses/Vehicles With Purchase Order Date Between 7/1/20 and 12/31/20, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.	695,086
165.	Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All Buses/Vehicles With Purchase Order Date Between 1/1/21 AND 6/30/21, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.	
166.	Total Cost (Not Annual Payment) of All New Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 7/1/20 and 12/31/20.	

What you record as planned expenditures in 2020-21 will be used to project Transportation Capital Aid for 2021-22

TRA-EST Report

17

19	2020-21 ASSUMED DEBT SERVICE FOR COST OF BUSES PURCHASED BETWEEN 1/1/2015 AND 6/30/2019	(SA-16 & SAMS BP FORM)	617,606
20	2020-21 ASSUMED DEBT SERVICE FOR COST OF BUSES PURCHASED BETWEEN 7/1/2019 AND 6/30/2020	(AMORTIZED FORM FT ENT (164 + 165))	166,616
21	2020-21 ASSUMED DEBT SERVICE FOR COST OF BUS LEASES AND GARAGE RENTAL AGREEMENTS STARTING BETWEEN 1/1/2015 AND 6/30/2019	(OMS)	0
22	2020-21 ASSUMED DEBT SERVICE FOR COST OF BUS LEASES AND GARAGE RENTAL AGREEMENTS STARTING BETWEEN 7/1/2019 AND 6/30/2020	(AMORTIZED FORM FT ENT 166, 167)	0
23	2020-21 ASSUMED DEBT SERVICE FOR EQUIPMENT EXPENSE INCURRED BETWEEN 7/1/2015 AND 6/30/2019	(AMORTIZED 1617 AND 1718 AND 1819 AND 1920 SCH G)	30,422
24	2020-21 ASSUMED DEBT SERVICE FOR EQUIPMENT EXPENSE INCURRED BETWEEN 7/1/2019 AND 6/30/2020	(AMORTIZED 1920 SAMS SCH G ENT 49)	0

Transportation Expenses – School #1

18

		Yr. 2	Yr. 1
	OPERATING EXPENDITURES:		
80	PERSONAL SERVICES (LESS ASSISTANT DRIVER NON-DISABLED)	(ST-3 SCH A4C [A5510.16, A5530.16] ENT 300 + ENT 309 - FORM FT ENT 174)	
		2,154,807	1,986,374
		43.9%	45.8%
81	EMPLOYEE BENEFITS (LESS ASSISTANT DRIVER NON-DISABLED)	(FORM FT ENT 117 - ENT 175)	
		946,281	901,344
82	SUPPLIES AND MATERIALS	(SCH H ENT 22)	
		431,551	412,947
83	CONTRACTUAL EXPENSES	(SCH I ENT 34)	
		248,253	217,470
84	NOT USED		
85	TOTAL OPERATING EXPENDITURES FROM THE GENERAL FUND	(SUM OF ENTS 80 THRU 83)	
		3,780,892	3,518,135
		7.5% ↑	



Transportation Expenses – School #2

19

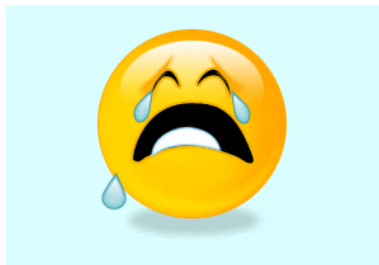
		Yr. 2	Yr. 1
	OPERATING EXPENDITURES:		
80	PERSONAL SERVICES (LESS ASSISTANT DRIVER NON-DISABLED)	(ST-3 SCH A4C [A5510.16, A5530.16] ENT 300 + ENT 309 - FORM FT ENT 174) 249,830 27.9%	238,233 18.8%
81	EMPLOYEE BENEFITS (LESS ASSISTANT DRIVER NON-DISABLED)	(FORM FT ENT 117 - ENT 175) 69,738	44,812
82	SUPPLIES AND MATERIALS	(SCH H ENT 22) 50,409	44,274
83	CONTRACTUAL EXPENSES	(SCH I ENT 34) 39,735	43,505
84	NOT USED		
85	TOTAL OPERATING EXPENDITURES FROM THE GENERAL FUND	(SUM OF ENTS 80 THRU 83) 409,712	370,824



Transportation Expenses – School #3

20

		Yr. 2	Yr. 1
	OPERATING EXPENDITURES:		
80	PERSONAL SERVICES (LESS ASSISTANT DRIVER NON-DISABLED)	(ST-3 SCH A4C [A5510.16, A5530.16] ENT 300 + ENT 309 - FORM FT ENT 174) 727,119 49.8%	627,486 33.4%
81	EMPLOYEE BENEFITS (LESS ASSISTANT DRIVER NON-DISABLED)	(FORM FT ENT 117 - ENT 175) 362,239	209,445
82	SUPPLIES AND MATERIALS	(SCH H ENT 22) 4,988	203,081
83	CONTRACTUAL EXPENSES	(SCH I ENT 34) 251,120	283,747
84	NOT USED		
85	TOTAL OPERATING EXPENDITURES FROM THE GENERAL FUND	(SUM OF ENTS 80 THRU 83) 1,345,466	1,323,759



Form FB - Building Data 2020-21 Claim Year	2018-19 School Year SED File (Prior)	2019-20 School Year EDP Form #10 (Actual)	2020-21 School Year EDP Form #38 (Projected)
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Part XI. Miscellaneous Data for Aid and Projections

<p>136. 2020-21 Projected Total Capital Expense (Not Borrowed Monies). In addition to budgetary appropriations, please include 2020-21 Projected Expenses shown in Item 137 (last column) and the non-borrowed projected EXCEL expenditures that will be transferred from the General Fund to the Capital Fund. Do not include non-borrowed projected EXCEL expenditures that will be recorded directly in the Capital Fund. Note: Entry 136 projection is used for the estimated Non Resident Tuition calculation.</p>	<div style="background-color: black; color: white; width: 40px; height: 40px; margin: 0 auto; line-height: 40px;">1</div>	<div style="border: 1px solid black; padding: 2px; width: 150px; text-align: right;">100,000</div>								
<p>137. Of the Expenses reported in Item 136 above, report only 2020-21 Projected Capital Outlay Exception Expense for Emergency projects, project less than \$100,001 , or Small City Debit Limit Waiver.</p>	<div style="background-color: black; color: white; width: 40px; height: 40px; margin: 0 auto; line-height: 40px;">2</div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">0</td> <td style="width: 33%; text-align: center;">0</td> <td style="width: 33%; text-align: right;">100,000</td> </tr> </table>	0	0	100,000					
0	0	100,000								
<p>138. Building Condition Survey: Total Square Footage of Buildings Surveyed</p>	<div style="background-color: black; color: white; width: 40px; height: 40px; margin: 0 auto; line-height: 40px;">3</div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; height: 25px;"></td> <td style="width: 50%; height: 25px;"></td> </tr> <tr> <td style="text-align: center;">2019-20 Actual</td> <td style="text-align: center;">2020-21 Estimated</td> </tr> <tr> <td style="height: 25px;"></td> <td style="height: 25px;"></td> </tr> <tr> <td style="text-align: center;">2019-20 Actual</td> <td style="text-align: center;">2020-21 Estimated</td> </tr> </table>			2019-20 Actual	2020-21 Estimated			2019-20 Actual	2020-21 Estimated
2019-20 Actual	2020-21 Estimated									
2019-20 Actual	2020-21 Estimated									
<p>139. Expenditures for Building Condition Surveys associated with the square footage reported in Entry 138</p> <p>Note: To apply for 2020-21 Building Condition Survey aid for 2019-20 expenditures, please enter actual expenditures in 2019-20 middle column above.</p> <p>Only districts on SED Office of Facilities Planning 2020 BCS assignment list and NYC can apply for 2020-21 BCS aid.</p> <p>To enter 2020-21 projected building condition survey expenditures, please enter expenditures in 2020-21 column.</p> <p>Only districts on SED Office of Facilities Planning 2020 or 2021 BCS assignment lists and NYC can report 2020-21 projections.</p>										
<p>140. Expenditures for Purchase and Installation of Stationary Metal Detectors, Security Cameras and Safety Devices.</p> <p>Note: To apply for 2020-21 aid for these items please refer to Form FB, Schedule N. Regarding the projected expense above, please read the memo in attached link for further instructions. See detailed instructions in the help file. http://emsc32.nysed.gov/facplan/SecurityCameraMCA051711.html</p>	<div style="background-color: black; color: white; width: 40px; height: 40px; margin: 0 auto; line-height: 40px;">4</div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: right;">26,660</td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>	26,660							
26,660										

Output Report – Private View

22

The screenshot shows a web application interface with a top navigation bar containing the following links: Entity Info | Forms | Claim Verifications | Activity Log | Reports. The 'Reports' link is highlighted with a yellow background. A dropdown menu is open under 'Reports', showing 'Output Reports' and 'Bus Purchase Reports >'. Below the navigation bar, a message states: 'You Have Selected the 'Official' Data Area. The Data State of the form set is: "Clean"'. At the bottom right of the main content area, there are links for 'Print Legacy' and 'Print For'.

This is where you
claim aid on buses
purchased →

Output Reports:

[Output Reports](#)

Bus Purchase Reports:

[Buses Generating Aid on TRA Output Report](#)

[Buses Projecting Aid on TRA EST Output Report](#)

[Bus Detail Report](#)

Private View – Put Them in Your SAP Binders!

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

Selected Claim Year is now: 2019-2020

NOTE: These are preliminary calculations for your information. The preliminary calculations will not be valid until you have entered and saved 2019-20 SAMS data needed for the calculation. Output report calculations on which actual aid payments are based will be available via the State Aid homepage.

Data Area:

Official ▾

Select the Data Version Date

- ☐ Midnight Last Night
- ☒ Current Date/Time
- ☐ Snapshot:

< Select a Snapshot > ▾

- < Select a Snapshot >
- 2019-20 Final Adjustment - 08/11/2020 09:15:21 AM - Final Adjustment
 - August 15 2019 Database - 08/11/2020 09:15:21 AM - Aug 15 Database
 - May 15 2020 Database - 05/12/2020 10:22:35 AM - May 15 Database
 - February 20, 2020 STAC Update - 02/20/2020 02:59:46 PM - STAC Mailing
 - February 15 2020 Database - 02/13/2020 12:11:38 PM - Feb 15 Database
 - Dec 1st Jan - June GEN Aid Pay Schedule - 12/01/2019 02:45:03 PM - Dec 1 Payment
 - November 15 2019 Database - 11/18/2019 01:35:27 PM - Nov 15 Database
 - [Foundation Aid \(FOUNDATION\)](#)
 - [Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year \(FAPU-1\)](#)



Time Stamps – How to Use

24

Data Area: Official
Data Timestamp: 11/18/2019 01:35:27.000000 PM

District Name: State Aid: 2019-2020
District Code Today's Date: 11/17/2020

ESTIMATED TRANSPORTATION AID OUTPUT REPORT (TRA-EST)

[Glossary](#)

DISTRICT OWNED AND LEASED BUSES

ANNUAL MILEAGE:

1	ANNUAL MILEAGE FOR REGULARLY SCHEDULED ROUTES	(FORM FT PRJ_ENT 111)	914,000
2	ANNUAL MILEAGE FOR SERVICES CONTRACTED TO OTHERS PURSUANT TO SEC 1709(25)(h) ED LAW	(FORM FT PRJ_ENT 113)	
3	ANNUAL MILEAGE FOR BUSES LEASED TO OTHERS FOR TRANSPORTATION OTHER THAN SEC 1709(25)(h)	(FORM FT PRJ_ENT 112)	1,800
4	ANNUAL MILEAGE FOR TRANSPORTING 4408 SUMMER PUPILS	(FORM FT PRJ_ENT 114)	20,000
5	ANNUAL MILEAGE FOR OTHER PURPOSES EXCLUDING SUMMER SCHOOL	(FORM FT PRJ_ENT 115A)	40,000
6	ANNUAL MILEAGE FOR DISTRICT OPERATED SUMMER SCHOOL PROGRAM EXCLUDING 4408 SUMMER SCHOOL	(FORM FT PRJ_ENT 115B)	
7	ANNUAL MILEAGE FOR OTHER PURPOSES INCLUDING SUMMER SCHOOL	(ENT 5 + ENT 6)	40,000
8	TOTAL MILEAGE (EXCLUDING 4408)	(ENT 1 + ENT 2 + ENT 3 + ENT 7)	955,800
9	RATIO OTHER PURPOSES MILEAGE TO TOTAL INCLUDING SUMMER SCHOOL	(ENT 7 / ENT 8)	0.0418
10	RATIO OTHER PURPOSES MILEAGE TO TOTAL EXCLUDING SUMMER SCHOOL	(ENT 5 / ENT 8)	0.0418
11	RATIO MILEAGE FOR BUSES LEASED TO OTHERS TO TOTAL	(ENT 3 / ENT 8)	0.0018
12	NON-ALLOWABLE PUPIL DECIMAL	(TRA ENT 12)	0.0116

CAPITAL EXPENDITURES (BUS PURCHASE, LEASE AND EQUIPMENT)

13	NOT USED		
14	NOT USED		
15	NOT USED		
16	NOT USED		
17	NOT USED		
18	NOT USED		
19	2020-21 ASSUMED DEBT SERVICE FOR COST OF BUSES PURCHASED BETWEEN 1/1/2015 AND 6/30/2019	(SA-16 & SAMS BP FORM)	617,608
20	2020-21 ASSUMED DEBT SERVICE FOR COST OF BUSES PURCHASED BETWEEN 7/1/2019 AND 6/30/2020	(AMORTIZED FORM FT ENTS (164 + 165))	0

Data Area: Official
Data Timestamp: 02/13/2020 12:11:38.000000 PM

District Name: State Aid: 2019-2020
District Code Today's Date: 11/17/2020

ESTIMATED TRANSPORTATION AID OUTPUT REPORT (TRA-EST)

[Glossary](#)

DISTRICT OWNED AND LEASED BUSES

ANNUAL MILEAGE:

1	ANNUAL MILEAGE FOR REGULARLY SCHEDULED ROUTES	(FORM FT PRJ_ENT 111)	914,000
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3	ANNUAL MILEAGE FOR BUSES LEASED TO OTHERS FOR TRANSPORTATION OTHER THAN SEC 1709(25)(h)	(FORM FT PRJ_ENT 112)	1,800
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7	ANNUAL MILEAGE FOR OTHER PURPOSES INCLUDING SUMMER SCHOOL	(ENT 5 + ENT 6)	40,000
8	TOTAL MILEAGE (EXCLUDING 4408)	(ENT 1 + ENT 2 + ENT 3 + ENT 7)	955,800
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17	NOT USED		
18	NOT USED		
19	2020-21 ASSUMED DEBT SERVICE FOR COST OF BUSES PURCHASED BETWEEN 1/1/2015 AND 6/30/2019	(SA-16 & SAMS BP FORM)	617,608
20	2020-21 ASSUMED DEBT SERVICE FOR COST OF BUSES PURCHASED BETWEEN 7/1/2019 AND 6/30/2020	(AMORTIZED FORM FT ENTS (164 + 165))	166,616
21	2020-21 ASSUMED DEBT SERVICE FOR COST OF BUS LEASES AND GARAGE RENTAL AGREEMENTS STARTING BETWEEN 1/1/2015 AND	(OMS)	0

Something Doesn't Look Right?

25

- If Output Reports don't seem accurate:
 - ▣ Review source of information from report.
 - ▣ Trace information back to source document.
 - ▣ Update source document with accurate information in Revision section.
 - ▣ Make sure to "Submit" changes in SAMS!
 - ▣ Still not sure? Give us a call.



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Board of Education Reporting Resolution Needed

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Standard Workday and Reporting Resolution

Home

The following resolution was adopted at the Board of Education meeting held on Monday, July 1, 2019:

BE IT RESOLVED that the Board of Education of the _____ School district hereby establishes the following as standard work days for appointed officials and will report the following days worked to the New York State and Local Employees Retirement System based upon the record of activities maintained and submitted by this official to the District Clerk:

Title	Name	Registration Number	Standard Work Day	Term Begins/Ends	Social Security Number (last four digits)	Participates in Employer's Time Keeping System (Yes/No)
Claims Auditor	Robert Haight	XXXXXX	7.5	07/01/20-06/30/21	XXXX	Yes

RS 2417-A Form – Do You Have Any New People?

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Office of the New York State Comptroller
New York State and Local Retirement System
Employees' Retirement System
Police and Fire Retirement System
110 State Street, Albany, New York 12244-0001

Standard Work Day and Reporting Resolution for Elected and Appointed Officials

RS 2417-A
(Rev. 8/15)

BE IT RESOLVED, that the Kenmore-Town of Tonawanda Union Free School District / 71403 hereby establishes the following standard work days for these titles and
(Name of Employer) (Location Code)
will report the officials to the New York State and Local Retirement System based on their record of activities:

Title	Standard Work Day (Hrs/day) Min. 6 hrs Max. 8 hrs	Name (First and Last)	Social Security Number (Last 4 digits)	Registration Number	Tier 1 (Check only if member is in Tier 1)	Current Term Begin & End Dates (mm/dd/yy-mm/dd/yy)	Record of Activities Result*	Not Submitted (Check only if official did not submit their Record of Activities)
Elected Officials								
					<input type="checkbox"/>			<input type="checkbox"/>
					<input type="checkbox"/>			<input type="checkbox"/>
					<input type="checkbox"/>			<input type="checkbox"/>
Appointed Officials								
District Clerk	7.5 hours	Gina Santa Maria	████	██████████	<input type="checkbox"/>	07/01/17 - 06/30/18	N/A	<input type="checkbox"/>
District Treasurer	7.5 hours	Margaret Weglarski	████	██████████	<input type="checkbox"/>	07/01/17 - 06/30/18	N/A	<input type="checkbox"/>
					<input type="checkbox"/>			<input type="checkbox"/>

Sample Certification

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SEE INSTRUCTIONS FOR COMPLETING FORM ON REVERSE SIDE

I, Gina Santa Maria, secretary/clerk of the governing board of the Kenmore-Town of Tonawanda Union Free School District, of the State of New York,
(Name of secretary or clerk) (Circle one) (Name of Employer)
do hereby certify that I have compared the foregoing with the original resolution passed by such board at a legally convened meeting held on the 6th day of
July, 2017 on file as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Kenmore-Town of Tonawanda Union Free School District on this 7th day
of August, 2017,
(Signature of the secretary or clerk) (Name of Employer)

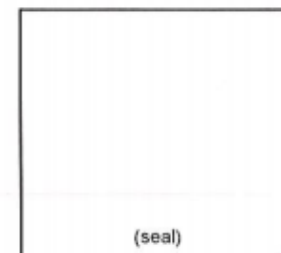
Affidavit of Posting: I, Gina Santa Maria, being duly sworn, deposes and says that the posting of the
(Name of secretary or clerk)

Resolution began on July 6, 2017 and continued for at least 30 days. That the Resolution was available to the public on the
(Date)

☒ Employer's website at www.ktufsd.org

☐ Official sign board at _____

☐ Main entrance secretary or clerk's office at _____



Page 1 of 1 (for additional rows, attach a RS2417-B form).

Link:

<https://www.osc.state.ny.us/files/retirement/forms/pdf/rs2417-a.pdf>

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RS 2417-A (Rev. 8/15) Page 2

Instructions for completing the Standard Work Day and Reporting Resolution

A.	B.	C.	D.	E.	F.	G.	H.	I.
<i>Title</i>	<i>Standard Work Day (Hrs/day) Min. 6 hrs Max. 8 hrs</i>	<i>Name (First and Last)</i>	<i>Social Security Number (Last 4 digits)</i>	<i>Registration Number</i>	<i>Tier 1 (Check only if member is in Tier 1)</i>	<i>Current Term Begin & End Dates (mm/dd/yy-mm/dd/yy)</i>	<i>Record of Activities Result*</i>	<i>Not Submitted (Check only if official did not submit their Record of Activities)</i>
Elected Officials								
Highway Superintendent	8.00	John Smith	0000	0101010-1		1/1/2010-12/31/2013	32.79	
Receiver of Taxes	6.00	Michelle Jones	1111	0202020-2	X	1/1/2010-12/31/2014	NA	
Town Justice	6.25	Michael Hall	2222	0303030-3		1/1/2010-12/31/2011		X
Appointed Officials								
Planning Board Member	7.00	Joseph Gray	3333	0404040-4		1/1/2010-12/31/2010	17.54	

- A. **Title:** All paid elected and appointed officials (who are active members of the Retirement System) and are not paid hourly and do not participate in a employer's time keeping system that consists of a daily record of actual time worked and time charged to accruals must be listed. For the purpose of the regulation, an "appointed official" is someone who is appointed by an elected official, an appointed official or governing board. They hold an office in an organization or government and participate in the exercise of authority. This also includes appointees of elected and appointed officials such as deputies, assistants or confidential secretaries.
- B. **Standard Work Day:** The minimum number of hours that can be established for a standard work day (SWD) is **six**, while the maximum is **eight**. A SWD is the denominator to be used for the days worked calculation; it is not necessarily always the number of hours a person works. For example, if a board member only attends one three-hour board meeting per month, you must still establish a SWD between six and eight hours as the denominator for their record of activities (ROA) calculation.
- C. **Name:** The official's complete first and last name must be included for identification purposes.



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Digging into Capital Project FCRs

What Every Business Official May Need to Know



Capital Projects Overview

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- ❑ Facilities Planning website:

www.p12.nysed.gov/facplan/

- ✓ Build a relationship with your Project Manager

Project Manager List by District

Dist Code-District Name-PM

JLB - Jaime Byron

JSS - Josh Staples

SLC - Sigrid Coons

NEW YORK CITY JLB

660413 ABBOTT SLC

570101 ADDISON SLC

410401 ADIRONDACK CENTRAL SCHOOL - BOONVILLE JLB

080101 AFTON JLB

142101 AKRON JSS

010100 ALBANY JSS

019000 ALBANY BOCES JSS

450101 ALBION JSS

140101 ALDEN JLB

180202 ALEXANDER SLC

Building Aid Basics

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PROJECT NUMBER: 0002-022 PROJECT NAME: HIGH SCHOOL
VOTER AUTHORIZATION DATE: 11/20/2014 BLD4 ** CHAPTER 97 **

	JULY 2019	INTERIM YEARS	JULY 2034	
ASSUMED PAYMENTS:	1	2	1	
DEBT SERVICE:	30,801	61,602	30,801	
AMORTIZED PRINCIPAL:	777,951	CAPITAL OUTLAY:	760,391	
CMMSR APP DATE: 06/06/18	DATE CONTRACT SIGNED: 08/12/19	INT RATE:	0.022962	PPU: 15
FINAL CSC RECEIVE DATE: 06/03/2020	FINAL FCR RECEIVE DATE: 05/28/2020			
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 10/25/2019				



Forms & Manuals

Surv

From Facility Planning Website

Archived Information

Newsletters

Forms and Checklists

Five Year Plan: Info and Format

State Building Aid Guidelines

SEQR and SHPO - All forms and Submission Documents

Fire Safety, C of O, O&M

Building Condition Survey/Annual Visual Inspection

AHERA, Health, Safety and Emergencies

Five Year Plan: Info and Format



News

Project Status

Forms & Manuals

Survey

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

Forms and Checklists

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- Project Start-Up & Preliminary Planning
- Approval of Preliminary Plans
- Approval of Final Plans & Specs
- Bidding/Building Permits/Const. Phase
- Funding/Aid
- Operations & Maintenance
- Inspections/Surveys
- Fire Safety, Annual Fire Inspections & CO

State Building Aid Guidelines

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- ❑ Easy to read summary of how building aid works.
- ❑ List of what is eligible for building aid.
- ❑ List of what is not eligible for building aid.
- ❑ A must read!



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

last updated on 11/09/20

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.
Castleton Elementary:									
15-1926	Reconstruction	0-001-016	10/18/16	DONE	DONE	DONE	06/20/16	06/17/16	02/22/16 11/20/14
17-1856	Reconstruction	0-001-017	07/02/18	DONE	DONE	DONE	05/16/18	05/11/18	02/22/18 05/16/17
-	Reconstruction	0-001-018				/ /	/ /	08/03/20	/ /
Maple Hill High School:									
15-0407	Additions and Alterations	0-002-020	08/26/16	DONE	DONE	DONE	09/03/15	09/01/15	08/29/14 11/20/14
16-1686	Reconstruction	0-002-021	05/04/17	DONE	DONE	DONE	04/14/17	04/14/17	02/27/17 05/17/16
17-0696	Reconstruction	0-002-022	06/06/18	DONE	DONE	DONE	11/02/17	11/01/17	06/06/17 11/20/14
-	Reconstruction	0-002-023				/ /	/ /	11/20/19	/ /
Middle School:									
-	XX Reconstruction	0-004-014			CANCELLED	/ /	/ /	12/11/17	/ /
-	Reconstruction	0-004-015				/ /	/ /	08/03/20	/ /
Track Shed:									
17-1822DB	Discovered Building	2-014-001	07/25/18	DONE	DONE	DONE	05/04/18	/ /	03/23/18 / /
Soccer Shed:									
18-0843	New Construction	2-015-001	01/02/19	DONE	DONE	DONE	11/15/18	11/01/18	11/13/18 / /
Soccer Shed #2:									
19-0284DB	Discovered Building	2-016-001	10/23/19	DONE	DONE	DONE	08/20/19	08/16/19	04/01/19 / /
Bus Garage:									
17-0665	Reconstruction	5-005-009	05/14/18	DONE	DONE	DONE	10/26/17	10/25/17	04/06/15 11/20/14
District Wide:									
-	SB Reconstruction	7-999-BA1		DONE		/ /	/ /	/ /	/ /

Change Orders

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Capital Construction Project Change Order Status

16-1686	Reconstruction	0-002-021	05/04/17	NO CHANGE ORDERS ON ELECTRONIC FILE					
17-0696	Reconstruction	0-002-022	06/06/18	*CO No.*	Amount	Disallowed	Received	Approved	Contractor
				EC-01	9,733		06/26/20	08/03/20	HAROLD R. CLUNE, INC.
				EC-02	3,050		06/26/20	08/03/20	HAROLD R. CLUNE, INC.
				EC-03	-2,120		06/26/20	08/03/20	HAROLD R. CLUNE, INC.
02-1591FP	Reconstruction	0-002-FP1	04/07/03	NO CHANGE ORDERS ON ELECTRONIC FILE					

FCR Overview

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- ❑ Is a giant excel template
- ❑ Has a separate page for each contract
 - ❑ Required to reconcile from original contract to amount paid
- ❑ Has separate pages for incidental costs
- ❑ Automatically summarizes total expenditures
- ❑ Also reporting funding sources that paid for project
- ❑ The instructions are helpful

**FINAL COST REPORT
SUMMARY OF EXPENDITURES**

Summary Page

8 digit BEDS Code		4 digit Facility Code		3 digit Project Number		Actual Expenditures	
OBJECTS OF EXPENSE				Column A New Building or Addition(s)	Column B Alteration/ Reconstruction		
CONSTRUCTION COSTS							
a.	.292	Buildings (purchase of)	\$	-	\$	-	
b.	.293	General Construction	\$	20/30	\$	15	
c.	.294	Heating and Ventilating	\$	-	\$	-	
d.	.295	Plumbing	\$	-	\$	-	
e.	.296	Electric	\$	-	\$	-	
f.	.298	Utility and Service Systems	\$	-	\$	-	
g.	TOTAL BUILDING & APPROPRIATION		\$	-	\$	-	
INCIDENTAL COSTS							
h.	.200	Furniture and Equipment	\$	-	\$	-	
i.	.201	Superintendent of Constructio	\$	Limitations		-	
j.	.240	Contractual Expens	\$	-	\$	-	
k.	.243	Insurance	\$	-	\$	-	
l.	.244	Legal Services	\$	-	\$	-	
m.	.245	Architect's Fees	\$	-	\$	-	
n.	.246	Survey and Engineering	\$	-	\$	-	
o.	.291	Land (purchase of)	\$	-	\$	-	
p.	.297	Site Improvements	\$	-	\$	-	
q.	TOTAL INCIDENTAL COSTS APPROPRIATION		\$	-	\$	-	
r.	TOTAL CONSTRUCTION AND INCIDENTAL APPROPRIATION		\$	-	\$	-	
s.	.270						
t.	TOTAL PROJECT APPROPRIATION		\$	-	\$	-	
u.	GRAND TOTAL COLUMNS (A) AND (B)		\$	-			



Contract -- GENERAL CONSTRUCTION Expenditure Code -- .293

A separate sheet will be completed for each contract

Date of contract is important – must be after the CAD for contract to be aidable

All change orders need to be listed and should be approved before being submitted

Costs need to be split between Additions/Alterations

Verify all invoices already paid

Name of Contract	Date Contract
------------------	---------------

Modification(s) of Original Contract by Change Order(s)

[illegible]

Total					Total Addition
\$ -	Amount of Original Contract	(a)		\$ -	

	Record here the difference between the total deductions and total additions.....	(b)	\$ _____ -
	Grand total - (a) plus or minus (b).....		\$ _____ -

Has contract been completed and all been ☐ yes ☐ no.

Report expenditures separately for:

If no, do not submit until the contract is complete, all expenditures have been paid and the construction account has been closed.

Additions	
Iteration	\$ -



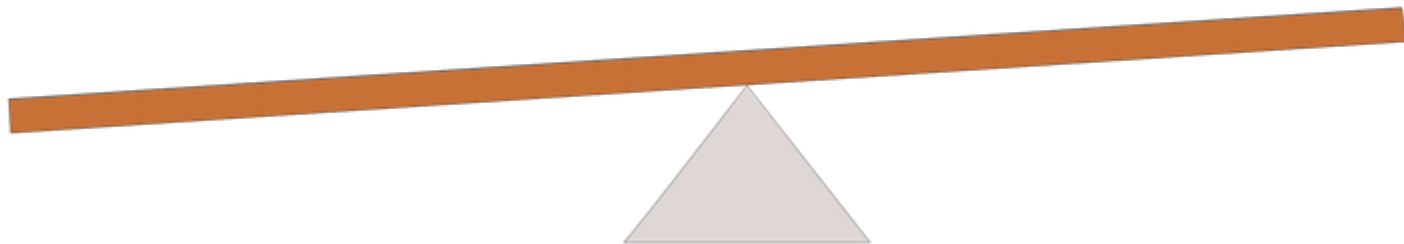
Final Cost Report Planning

42

- ❑ FCR are the last task you do to generate Building Aid
- ❑ FCR is the first thing you should start thinking about once the project is approved by Commissioner
- ❑ Work with Architect/Construction Manager Day1+
 - ❑ Have contracts be reported in FCR format

SBO Approach to Capital Projects

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FINAL COST REPORT INSTRUCTIONS

General

This FINAL COST REPORT (FCR) shall be executed and filed with the Office of State Aid when an approved capital construction project is completed, when all obligations have been paid, and after the construction account has been closed. The FCR is based on the mandated Uniform System of Accounts for School Districts published by the Comptroller's Office. The FCR consists of codified expenditure schedules, and a summary of approved revenue sources on page 12 and a summary of expenditures on page 13. Each separate expenditure must be properly classified and then recorded in the appropriate codified schedule. The codified schedules of expenditures are listed below.

Object of Expenditure	Code	FCR page(s)
Building—purchase of	.292	9
General Construction	.293	3, 9b
Heating and Ventilating	.294	4, 9f
Plumbing	.295	5, 9h
Electric	.296	6, 9j
Utility and Service Systems	.298	7
Other Contracts	—	8 - 8q
Furniture and Equipment	.200	10g
Superintendent of Const.	.201	10
Administrative Expense	.240	10a
Insurance	.243	10f
Legal Services	.244	10
Architect's Fees	.245	10
Survey and Engineering	.246	10
Land -- purchase of	.291	10f
Site Improvements	.297	10f

In like manner, any necessary additional copies of various expenditure schedules must be duplicated locally.

Classification of Expenses

All expenditures incurred in connection with the project must be classified into one of the codified expenditure categories and, most important, must be reported on the appropriate expenditure schedule. For each item reported, provide all of the information requested. Do not report in any other form.

Where there is no schedule, that expenditure is not reported on the FCR. However, the expenditure schedule with appropriate notation that there are no associated expenditures.

Recommendation:

Start Day 1 coding contracts in the same categories that they will be reported on the FCR

Costs of Construction by Contract

In a typical construction project, there are separate prime construction contracts. In a major project, these commonly are general construction, heating and ventilating, plumbing, and electric, and there may be separate contracts for various utilities and services, such as water, electric, gas and sewer system. An expenditure schedule specific for each of these is included in the FCR. There may be major projects where a particular work item (for example -- excavation, demolition, structural steel, roofing, boiler, or lighting) may be a prime contract. This is also common in smaller reconstruction-type projects. To accommodate the reporting of these types

Account Codes for Capital Projects

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Account codes used in the Final Cost Report (FCR) due on all aidable projects →

Recommend using them in the accounting records too

HXXXX.XXX-XX-XXXX

H003.011-20-0293

①

②

③

① = SED Project #

② = Yr. Project Approved

③ = Object of Expenditure

Object of Expenditure	Code
Building--purchase of	.292
General Construction	.293
Heating and Ventilating	.294
Plumbing	.295
Electric	.296
Utility and Service Systems	.298
Other Contracts	--
Furniture and Equipment	.200
Superintendent of Const.	.201
Administrative Expense	.240
Insurance	.243
Legal Services	.244
Architect's Fees	.245
Survey and Engineering	.246
Land -- purchase of	.291
Site Improvements	.297

Then can link account in your books to those used in the ST-3 (H1620.293)

What is Due By 12/31/2020?

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- ❑ FCR for any capital project that is finished & for which a SA-139 & CSC were submitted, and it is 18 months since the CAD, if you want a full year of aid in 20/21
- ❑ If done 1/1/21-6/30/21 then ½ year of aid
- ❑ Check website:

IMPORTANT INFORMATION ABOUT BUILDING AID

- [2020-21 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](#)



PROJECT NUMBER: 0001-010 PROJECT NAME:
VOTER AUTHORIZATION DATE: 05/21/2013 BLD4 ** CHAPTER 97 **

COMMISSIONER APP DATE: 03/10/2015
DATE CONTRACT SIGNED: 07/20/15 SA-139 RECEIVE DATE: 04/04/2016
FINAL CSC RECEIVE DATE: 02/29/2016 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.

PROJECT NUMBER: 0001-011 PROJECT NAME:
VOTER AUTHORIZATION DATE: 09/29/2016 BLD4 ** CHAPTER 97 **

COMMISSIONER APP DATE: 12/20/2017
DATE CONTRACT SIGNED: 03/19/18 SA-139 RECEIVE DATE: 10/15/2018
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.

Potentially Leads to New Building Aid

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Summary

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- For new projects, start planning the FCR from the beginning
 - ▣ It will save you a lot of time and stress, I promise!
- For older projects not generating aid yet
 - ▣ Get the FCRs done – aid may be delayed but it is not lost
 - Lots of professionals are out there to do or to help you!
 - ▣ If you are new at your district, definitely worth the time to see if there are any projects in need of a FCR.....

Questions?

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State Aid and Financial Planning Service

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Castleton, NY 12033
518-477-2635
Option 1 (SAP)

<http://sap.questar.org>

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Upcoming dates:

12/15/20 – January SBO Calendar
1/12/21 – February SBO Calendar
2/23/21 – March SBO Calendar
3/25/21 – April SBO Calendar
4/21/21 – May SBO Calendar
5/26/21 – June SBO Calendar
6/23/21 – July SBO Calendar