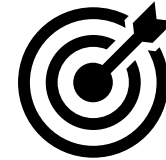


PUTTING STUDENTS FIRST



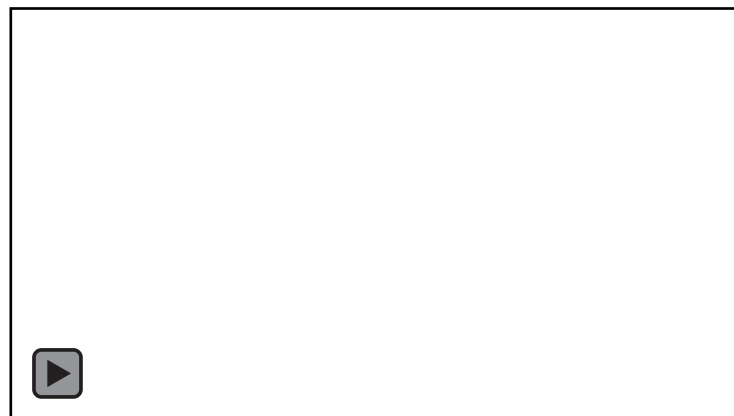
Knowledge Café December 2023

State Aid and Financial Planning Service

Agenda

2

- ❑ SBO Calendar for January 2024
- ❑ Kathy's Corner – What You Should Know if Your District is Scheduled for a Comptroller's Audit
- ❑ Tips for What to Verify on Your Claim Forms and Outputs Reports
- ❑ Questions and Answers





SBO Calendar for January 2024

3



Task	Due Date	Filing Requirement	Notes	Priority
Begin tax cap review and preparation	1/1	Annually		Recommended Best Practice
Big 5 Districts Independent Audit Reports due	1/1	Annually	May be submitted electronically to SED via the NYSED Business portal (Surveys in the NYSED Portal under Office of Audit Services - Survey 1) and to OSC at: afrfile@osc.state.ny.us (See Appendix L)	Required
Complete Surveys 2/3 in the NYSED Portal under Office of Audit Services (Non-Big 5 Districts)	1/15	Annually	Upload: Financial Statement Board Approval, Management Letter(s), Extra Classroom Audit and/or Corrective Action Plans. Corrective Action Plans (CAP) refers to CAPs for the Financial Statement, Extra Classroom and Management Letter findings (NOT for Single Audit CAP).	Required
Review the Executive Budget Proposal state aid projections and supporting documentation for accuracy	1/15	Annually	Building Aid & Transportation Aid - review for accuracy before inclusion in the Capital Tax Levy Exclusion calculation	Recommended Best Practice
Revisions to state aid claims forms/ST-3 must be submitted to SED by mid-January for changes to be included within February data file which is used for state aid projections for the 2024-25 Enacted Budget	1/15	Annually	The enacted State Budget for the following year and projections of next year's state aid usually are based on the district data on the Feb. 15th file.	Recommended Best Practice
STAC Statutory File Transmission	1/15	Annually	STAC and Medicaid Office is responsible for processing requests for reimbursement for the costs of providing services for certain students, including students with disabilities. Processed STAC data is transmitted to State Aid for incorporation in Private and Public Excess Cost Aid calculations.	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	1/31	Monthly		Recommended Best Practice
Budget Development - Continue	1/31	Annually		Recommended Best Practice



SBO Calendar for January 2024

4

Task	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	1/31	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary.	Required
Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020)	1/31	Quarterly	4th Quarter 2023. Please check the instructions of the applicable forms to verify correct due date when available.	Required
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	1/31	Monthly		Recommended Best Practice
ERS bill due no later than February 1st	1/31	Annually		Required
Federal and State Cafeteria Reimbursement Form	1/31	Monthly		Recommended Best Practice
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	1/31	Quarterly	4th Quarter 2023. Please check the instructions of the applicable forms to verify correct due date when available.	Required
Monthly Profit/Loss Statements for School Food Service	1/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	1/31	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice



SBO Calendar for January 2024





5

Task	Due Date	Filing Requirement	Notes	Priority
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	1/31	Monthly		Recommended Best Practice
Prepare Form W2	1/31	Annually		Required
Prepare Form 1099	1/31	Annually		Required
Report, on OSC web-based system, all post-retirement compensation paid to retirees of NYS public retirement systems for the prior calendar year. Includes retirees paid as employees, independent contractors, or consultants.	1/31	Annually	Report may be submitted annually from January through March	Required
Review Affordable Care Act information reporting requirements that must be provided to the IRS and to employees and ensure deadlines are met.	1/31	Annually		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	1/31	Monthly		Recommended Best Practice
School Calendar - review before winter break to ensure 180 days of session and 900/990 annual hours of instruction by the end of the school year	1/31	Annually		Recommended Best Practice
School Food Service - bid if applicable (food, kitchenware, paper goods etc.)	1/31	Semi-Annually		Recommended Best Practice
SH900.1 Form - NYSDOL Summary of Work-Related Injuries and Illnesses	1/31	Annually	This is a requirement of the U.S./New York State Department of Labor to annually report work related injuries and illnesses. The SH-900.1 report is to be displayed in conspicuous locations for the public to see from February 1st through April 30th.	Required



SBO Calendar for January 2024

6



Task	Due Date	Filing Requirement	Notes	Priority
State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance	1/31	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Treasurer's Report	1/31	Monthly	Report on prior month's activities	Required
Treasurer's Report - Extra Classroom Activity Fund	1/31	Quarterly	4th Quarter 2023	Recommended Best Practice
Worker's compensation reporting for self-insured plans (GA-4)	1/31	Quarterly	4th Quarter 2023. Please check the instructions of the applicable forms to verify correct due date when available.	Recommended Best Practice



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



Topics Covered Last December



7

- Current State Aid Projections
 - ▣ How to compare what was in the State Budget to what is in the output reports
 - ▣ How to go from the output reports back to Form A, FB, FT and/or ST-3
 - ▣ How to submit revisions

- Tax Cap Planning
 - ▣ Inflation & Allowable Levy and Tax Base Growth Factors:
 - <https://www.osc.ny.gov/files/local-government/property-tax-cap/pdf/inflation-and-allowable-levy-growth-factors.pdf>
 - <https://www.tax.ny.gov/research/property/cap.htm>

End of December Reminders

8

ESSA Transparency Report (Due 12/29/23)

- Tools available on our website to gather information and instructions on submitting them

Final Cost Reports for Capital Projects

- If you want a full year of Building Aid, FCR needs to be approved by December 31st

Standard Work Day Reporting (By 12/27/23)

Have Superintendent re-approve STAC users

- Due by 1/16/24





9

Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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



Kathy's Corner

What To Know If Your
District Is Scheduled
For A Comptroller's
(OSC) Audit

The Audit Process

11



1. **Audit Selection:** A risk assessment process precedes most OSC audits of school districts.

2. **Entrance Conference:** The audit team discusses the audit process with management.

3. **Preliminary Audit Survey:** The audit team conducts a survey of organizational and operational information before the major audit effort begins to develop a more complete understanding of the organization and the areas that will be audited.

4. **Fieldwork Phase:** Usually the longest phase of the audit. The examiner-in-charge supervises the day-to-day activities of the onsite audit team.

The Audit Process

12

5. **Preliminary Audit Findings:** The audit team and local government discuss each audit segment's preliminary findings and conclusions.

6. **Exit Conference:** Audit team members will schedule an exit conference with appropriate local government management to discuss a draft report of findings and recommendations. Local officials have the opportunity to clarify audit report issues.

7. **Responding to an OSC Audit Report:**

- **Corrective Action Plan:** School districts and BOCES are required by law to file a CAP with OSC and SED.



Tips for Your Risk Assessment

13

- ❑ Tell the truth, be open and honest
- ❑ Have the right people involved in your meetings
- ❑ Have your documented Procedures/Policies available
- ❑ Explain your internal controls
- ❑ Scan information ahead of time and know where to locate it

What Are the Auditors Looking For?

14

- ❑ Access to staff members
- ❑ Policies/Procedures
- ❑ Open, honest conversation about your district/BOCES
- ❑ Segregation of Duties
- ❑ Areas of Weakness

Tips for A Successful Audit

15

- ❑ Communication is important!
- ❑ Gather list of previous audits
 - ❑ To view previous audits by district/year:
<https://wwe1.osc.state.ny.us/auditsearch/auditsearch.cfm>
- ❑ Update your Superintendent throughout process so he/she can keep Board up-to-date
- ❑ Spruce up your documents for the auditor
- ❑ Post-audit, learn from the experience!

State of New York
Office of the State Comptroller
NOTICE

NOTICE IS HEREBY GIVEN THAT THE FISCAL AFFAIRS OF THE [] FOR THE PERIOD BEGINNING ON [] AND ENDING ON [] HAVE BEEN EXAMINED BY THE OFFICE OF THE STATE COMPTROLLER AND THAT THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER HAS BEEN FILED IN MY OFFICE WHERE IT IS AVAILABLE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS. PURSUANT TO SECTION THIRTY-FIVE OF THE GENERAL MUNICIPAL LAW, THE GOVERNING BOARD OF THE [] MAY, IN ITS DISCRETION, PREPARE A WRITTEN RESPONSE TO THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER AND FILE ANY SUCH RESPONSE IN MY OFFICE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS NOT LATER THAN (LAST DATE ON WHICH RESPONSE MAY BE FILED – 90 DAYS AFTER PRESENTATION OF REPORT TO GOVERNING BOARD).

(NAME) _____

(TITLE) _____

Note: General Municipal Law, §35 provides that this notice must be given within 10 days after the filing of the report of examination with the clerk or secretary.


If the board has made a decision to respond to the report prior to publication of this notice, the following sentence may be substituted for the last sentence of the above notice:

PURSUANT TO SECTION THIRTY-FIVE OF THE GENERAL MUNICIPAL LAW, THE GOVERNING BOARD OF THE [] HAS DETERMINED TO PREPARE A WRITTEN RESPONSE TO THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER AND WILL FILE SUCH RESPONSE, WHEN COMPLETED, IN MY OFFICE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS NOT LATER THAN (LAST DATE ON WHICH RESPONSE MAY BE FILED - 90 DAYS AFTER PRESENTATION OF REPORT TO GOVERNING BOARD).



Resources

17



Office of the NEW YORK
STATE COMPTROLLER
NYS Comptroller Thomas P. DiNapoli

LoginSubscribeTranslate

Join Our Team

About ▾Unclaimed FundsRetirement ▾Local GovernmentAgenciesVendorsReports ▾Newsroom

Home / State Agencies / Audits

Audits

The Office of the State Comptroller audits State and local governments to ensure that they use taxpayer money effectively and efficiently to promote the common good. We provide two versions of our audits:

- a concise summary called the Taxpayers' Guides to Audits; and
- the entire audit report.

See [Reports](#) for analyses on the State budget, finances, the economy and other special topics.

State Agencies, NYC Agencies and Public Authorities

Audits

- [By agency or authority](#)
- [By date](#)
- [Annual Report on Audits of State Agencies and Public Authorities](#)
 - [2021-2022](#)
 - [2020-2021](#)
 - [2019-2020](#)
- [Five-Year List of Audits \(Oct 2016-Sept 2021\)](#)
- [Special Reports](#)
- [Request an Audit Report](#)

Other Resources

- [Understanding the Audit Process](#)
- [External Peer Review Report](#)
- [Contacts for Audits and Reports](#)

Local Governments and School Districts

Audits

- [Newest \(last four weeks\)](#)
- [2014 - Present](#)
- [Request an older audit \(2013 and older\)](#)

Search for these audits

- [Local Government Audit Reports](#)

Other Resources

- [About audits of local governments](#)
- [The audit process](#)
- [External peer review results](#)



18

Digging into Claim Forms/ST-3 Outcomes

Tips on Areas to Review Now

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



Review Your District in SAMS

19

R

E

V

I

E

W

Expand All | Collapse All

[-] Core Forms

+ [Form A and Schedules: Clean with Issues](#)

1

+ [180 Days Calendar: Certified](#)

+ [Form FB : Building And Misc.: Clean with Issues](#)

1

+ [Form FT : Transportation: Edit Rejection](#)

1

+ [Form BP : Bus Purchase:](#)

+ [ST-3 Forms and Schedules \(Financial\): Clean with Issues](#)

1

[-] [RSU Forms and Schedules:](#)

+ [A. SS-10 thru SS-16:](#)

2

+ [B. SS-20 thru SS-27:](#)

...[RSU Edit Report](#)

...[RSU Certification](#)

[-] [CPSE Administrative Forms and Schedules](#)

3

...[SS-31 Administrative Salary and Employee Benefits](#)

...[SS-32 CPSE Administrative Purchased Services](#)

...[SS-33 CPSE Administrative Equipment Services](#)

...[SS-34 Summary of CPSE Operations](#)

...[CPSE Administrative Edit Report](#)

...[CPSE Administrative Certification](#)

+ [Schedule F6 : Bus Amortization:](#)

[-] [NYSED Only Form Set:](#)

...[ST-3 Total Calculations](#)

...[Capital Outlay Exceptions Approval Form](#)

4

...[SED Use Form Fields](#)

Resolve any outstanding issues.
Get each form to say "Clean"!

If your district operates its own extended school year program for SWDs, complete SS10-SS16.

If your district runs a CPSE Committee, complete SS31-SS34.

If you think you did a project eligible for Capital Outlay Exception Aid, check here.

Capital Outlay Exceptions Approval Form

20

Capital Outlay Exceptions Approval Form

Note: Only projects eligible as Capital Outlay Exceptions pursuant to Education Law, Section 3602 subdivision 6-f and approved by Facilities Planning as Capital Outlay Exception projects are displayed below.

23-24 ST-3 Capital Fund Schedule G Reported DATA:

1. < \$100,000

Project #: 0006018
Project Name: CAPITAL OUTLAY PROJECT CE
Voter Auth: 05/17/2022
Type (BLD, BLD10, BLD3, or BLD4): BLD4 ▼
Comm Apprv Date: 10/07/2022
Fac Plan CAP Exception Apprvl (Yes/No): Yes ▼
2022-23 Expense: 20,788
Max Allow: 77,000
Aidable: 20,788
Comment:
If subject to reorg, certificate of apportionment must be on file with SED

2. Small City

Project #:
Project Name:
Voter Auth:
Type (BLD, BLD10, BLD3, or BLD4): ▼
Comm Apprv Date:
Fac Plan CAP Exception Apprvl (Yes/No): ▼
2022-23 Expense:
Max Allow:
Aidable: 0
Comment:

3. Emergency

Project #:
Project Name:
Voter Auth:
Type (BLD, BLD10, BLD3, or BLD4): ▼
Comm Apprv Date:
Fac Plan CAP Exception Apprvl (Yes/No): ▼
2022-23 Expense:
Max Allow:
Aidable: 0
Comment:

For each category,
ask yourself:

Does this seem
reasonable?

Need to Make Revisions?

21

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

Official Data:

[Official Data](#)

Revision Data:

[Revision Data](#)

Sandbox Data:

[Sandbox Data](#)

Import Form Data:

[Import Form Data](#)

Print Multiple Forms:

[Print Multiple Forms](#)

Forms Menu Links

Once Claims Forms and/or ST-3 have been submitted to SED any changes must be submitted through the **Revision Data** section.

Note: If you haven't submitted a section, e.g., CPSE forms, yet this year, enter them under **Official Data**. If you have to change them, then do so under the **Revision Data** section.

Form FB – New COEA Projects

(Capital Outlay Exception Aid)

22

Form FB: Building Data

Form FB - Building Data 2023-24 Claim Year

2021-22 School Year
SED File
(Prior)

2022-23 School Year
EDP Form #10
(Actual)

2023-24 School Year
EDP Form #38
(Projected)

Part XI. Miscellaneous Data for Aid and Projections

136. 2023-24 Projected Total Capital Expense (Not Borrowed Monies). In addition to budgetary appropriations, please include 2023-24 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.

100,000

137. Of the Expenses reported in Item 136 above, report only 2023-24 Projected Capital Outlay Exception Expense for Emergency projects, project less than \$100,001, or Small City Debit Limit Waiver.

94,673

96,207

100,000

138. Building Condition Survey: Total Square Footage of Buildings Surveyed

240,000

139. Expenditures
footage report
Note: To apply
above.
Only district:
To enter 2023
Only district:

Planning for the 24-25 Tax Cap – If doing a COEA Project in 23-24, make sure to show it on Lines 136 and 137, so aid will be projected and the capital exclusion will be calculated properly for use in the 24-25 Tax Cap.

00

middle column

aid.

tions.

140. Expenditures
Security Cameras and Safety Devices.

Note: To apply for 2023-24 aid for these items please refer to Form FB, Schedule N. Regarding the projected expense above, please [read the memo for further instructions](#). See detailed instructions in the help file.

Form FB – Building Condition Survey

23

Form FB: Building Data

Form FB - Building Data 2023-24 Claim Year

2021-22 School Year
SED File
(Prior)

2022-23 School Year
EDP Form #10
(Actual)

2023-24 School Year
EDP Form #38
(Projected)

Part XI. Miscellaneous Data for Aid and Projections

136. 2023-24 Projected addition to building expenses shall be projected EX Fund to the expenditures 136 projected

Planning for the 24-25 Budget – If doing a Building Condition Survey in 23-24, remember Aid will flow in 24-25 when you are doing your budget. If doing the Building Condition Survey in 24-25, remember to budget the expense.

137. Of the Expected Projected Capital Outlay Exception Expense for Emergency projects, project less than \$100,001, or Small City Debit Limit Waiver.

138. Building Condition Survey: Total Square Footage of Buildings Surveyed

240,000

139. Expenditures for Building Condition Surveys associated with the square footage reported in Entry 138 above

0 60,000

Note: To apply for 2023-24 Building Condition Survey aid for 2022-23 expenditures, please enter actual expenditures in 2022-23 middle column above.

Only districts on SED Office of Facilities Planning 2022 & 2023 BCS assignment lists and NYC can apply for 2023-24 BCS aid.

To enter 2023-24 projected building condition survey expenditures, please enter expenditures in 2023-24 column.

Only districts on SED Office of Facilities Planning 2023 or 2024 BCS assignment lists and NYC can report 2023-24 projections.

140. Expenditures for Purchase and Installation of Stationary Metal Detectors, Security Cameras and Safety Devices.

0 0

Note: To apply for 2023-24 aid for these items please refer to Form FB, Schedule N. Regarding the projected expense above, please [read the memo for further instructions](#). See detailed instructions in the help file.

Form FT – Buy or Lease Buses

24



Part XII. Total Cost of Non-Zero-Emission Bus Purchases and Leases During the 2023-24 School Year for Projection of 2024-25 Transportation Capital Aid

164. Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All Non Zero-Emission Buses/Vehicles With Purchase Order Date Between 7/1/23 and 12/31/23, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.
165. Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All Non Zero-Emission Buses/Vehicles With Purchase Order Date Between 1/1/24 AND 6/30/24, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.
166. Total Cost (Not Annual Payment) of All Non Zero-Emission Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 7/1/23 and 12/31/23.
167. Total Cost (Not Annual Payment) of All Non Zero-Emission Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 1/1/24 and 6/30/24.

Part XIII. Total Cost of Zero-Emission Bus Purchases and Leases During the 2023-24 School Year for Projection of 2024-25 Transportation Capital Aid

168. Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All Zero-Emission Buses/Vehicles With Purchase Order Date Between 7/1/23 and 12/31/23, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.
169. Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All Zero-Emission Buses/Vehicles With Purchase Order Date Between 1/1/24 AND 6/30/24, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.
170. Total Cost (Not Annual Payment) of All Zero-Emission Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 7/1/23 and 12/31/23.
171. Total Cost (Not Annual Payment) of All Zero-Emission Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 1/1/24 and 6/30/24.

If you are buying/leasing buses in 23-24, make sure you report them on Form FT so aid will be projected for 24-25.

Schedule C – Available to Maximize Instructional Materials Aid

25


- ❑ Compare the IMA output report with what you put on Schedule C.
- ❑ Schedule C lets you re-distribute IMA expenditures between categories to maximize your aid.
- ❑ Column 1 pulls from your ST-3.
- ❑ Column 2 is the maximum aid available.
- ❑ Column 3 is available for you to re-distribute the amounts in Column 1 to maximize your aid.

Schedule C – Column 1 Should = Column 3

26

Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2022-23 Expense Eligible for Instructional Materials (ST-3)	2. 2023-24 Maximum Aid Allocations	3. District Designated 2022-23 Expense for Instructional Materials Aids Calculations
A - Textbook	279,117	372,917	348,190
B - Software	50,779	103,812	50,779
C - Library Materials	112,385	43,312	43,312
D - Instructional Hardware	45,463	94,754	45,463
E - Total:	487,744	614,795	487,744



Moved \$69,073 extra spending from C -Library Materials to A-Textbooks.







Maximized IMA as much as was possible. Didn't spend \$127,051 available for 100% reimbursement (\$614,795 - \$487,744).

Review current year spending now to maximize aid for next year!






PART I: INSTRUCTIONAL MATERIALS AID INDICATORS:
(1 = YES, 0 = NO)

IF INDICATORS A, B, C AND D ARE ALL SET TO "1" (YES), THEN ALL IMA ARE BASED ON FORM A SCHEDULE C DESIGNATED EXPENSES AND AID AMOUNTS ARE DISPLAYED AT ENT 8A, 15A, 18A AND 29A. IF ANY OF THE INDICATORS ARE SET TO "0" (NO), THEN ALL IMA AMOUNTS ARE BASED ON ST-3 ELIGIBLE EXPENSES AND AID AMOUNTS ARE DISPLAYED AT ENT 8B, 15B, 18B AND 29B.

NOTE: DISTRICTS THAT COMPLETED SCHEDULE C (INDICATOR A = 1), BUT FOR WHICH INDICATOR B AND/OR C OR D = 0, MAY WISH TO REVIEW /REVISE SCHEDULE C DESIGNATED EXPENSES.

A	WAS FORM A SCHEDULE C COLUMN 3 COMPLETED?	(IF FORM A SCHEDULE C LINE 3E > 0, THEN 1, ELSE 0)	1	
B	ARE TOTAL DESIGNATED IMA EXPENSES IN SCHEDULE C # 3E LESS THAN OR EQUAL TO TOTAL ST-3 ELIGIBLE IMA EXPENSES IN # 1E?	(IF FORM A SCHEDULE C LINE 3E <= FORM A SCHEDULE C LINE 1E, THEN 1, ELSE 0)	1	
	B.1 TOTAL DESIGNATED IMA EXPENSES	(FORM A SCHEDULE C LINE 3E)	77,598	
	B.2 TOTAL ELIGIBLE ST-3 IMA EXPENSES	(FORM A SCHEDULE C LINE 1E)	77,598	
C	LIBRARY AID INDICATOR: IS FORM A SCHEDULE C # 3C DESIGNATED LIBRARY EXPENSE LESS THAN OR EQUAL TO SCHEDULE C # 1C ST-3 ELIGIBLE EXPENSES?	(IF FORM A SCHEDULE C LINE 3C <= FORM A SCHEDULE C LINE 1C, THEN 1, ELSE 0)	1	
D	ARE TOTAL IMA BASED ON DESIGNATED EXPENSES GREATER THAN TOTAL IMA BASED ON ST-3 ELIGIBLE EXPENSES?	(ENT 40)	1	

PART II: CALCULATION OF TEXTBOOK AID

1	2021-22 RESIDENT PUBLIC SCHOOL ENROLLMENT	(SIRS)	905	
2	2021-22 RESIDENT NON-PUBLIC ENROLLMENT	(BEDS)	39	
3	2021-22 PRIVATE SCHOOL AND ROME/BATAVIA ENROLLMENT (SEC 4405)	(STAC)	2	
4	2021-22 RESIDENT CHARTER SCHOOL ENROLLMENT	(SIRS)	1	
5	TOTAL RESIDENT TEXTBOOK ENROLLMENT	(SUM ENTS 1 THRU 4) (IF SPECIAL ACT THEN 0))	947	
6	MAXIMUM TEXTBOOK APPORTIONMENT	(ENT 5 * \$58.25, ROUND)	55,163	
7A	ST-3 ELIGIBLE TEXTBOOK EXPENDITURES	((IF BIG 5, (ST-3 SCHEDULE A4B [A2110.48, A2330.48] SUM LINES 184, 226), ELSE (ST-3 SCHEDULE A4B [A2110.48, A2280.48, A2330.48] SUM LINES 184, 216, 226))	35,569	
7B	FORM A SCHEDULE C DESIGNATED TEXTBOOK EXPENSES	(FORM A SCHEDULE C LINE 3A)	53,037	
8A	TEXTBOOK AID BASED ON DESIGNATED SCHEDULE C EXPENSES	(IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN LESSER OF ENT 6 OR ENT 7B, ELSE 0)	53,037	
8B	TEXTBOOK AID BASED ON ST-3 ELIGIBLE EXPENSES	(IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN 0, ELSE LESSER OF ENT 6 OR ENT 7A)	0	

NOTE: 2022-23 TEXTBOOK AID WILL BE FROZEN APRIL 30, 2023

Schedule C Examples

29

Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2022-23 Expense Eligible for Instructional Materials (ST-3)	2. 2023-24 Maximum Aid Allocations	3. District Designated 2022-23 Expense for Instructional Materials Aids Calculations	
A - Textbook	283,003	296,551	296,551	Maximized Aid – \$493,803
B - Software	80,802	84,308	84,308	
C - Library Materials	60,191	35,175	40,549	
D - Instructional Hardware	75,181	77,769	77,769	
E - Total:	499,177	493,803	499,177	



Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2022-23 Expense Eligible for Instructional Materials (ST-3)	2. 2023-24 Maximum Aid Allocations	3. District Designated 2022-23 Expense for Instructional Materials Aids Calculations	
A - Textbook	306,563	169,217	169,217	Maximized Aid – \$285,128, (but Col. 3 should = Col. 1)
B - Software	1,798	41,855	41,855	
C - Library Materials	28,536	17,462	17,462	
D - Instructional Hardware	135,605	56,594	56,594	
E - Total:	472,502	285,128	285,128	

Schedule C Examples

30

Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2022-23 Expense Eligible for Instructional Materials (ST-3)	2. 2023-24 Maximum Aid Allocations	3. District Designated 2022-23 Expense for Instructional Materials Aids Calculations
A - Textbook	8,143	16,776	9,059
B - Software	8,199	3,850	3,850
C - Library Materials	0	1,606	0
D - Instructional Hardware	701	4,124	4,124
E - Total:	17,043	26,356	17,033

Off \$10 –
Almost
Maximized

Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2022-23 Expense Eligible for Instructional Materials (ST-3)	2. 2023-24 Maximum Aid Allocations	3. District Designated 2022-23 Expense for Instructional Materials Aids Calculations
A - Textbook	32,629	25,747	28,507
B - Software	1,000	4,210	3,206
C - Library Materials	0	1,756	0
D - Instructional Hardware	70,000	0	0
E - Total:	103,629	31,713	31,713

Off \$2,760–
Did your
ST-3
Change?

Schedule C – Instructional Materials Aid

31

Designation of Textbook, Software, Library Materials and Hardware Expenses			
Aid Area	1. District Reported 2022-23 Expense Eligible for Instructional Materials (ST-3)	2. 2023-24 Maximum Aid Allocations	3. District Designated 2022-23 Expense for Instructional Materials Aids Calculations
A - Textbook	469,673	581,044	581,044
B - Software	33,180	139,524	139,524
C - Library Materials	86,398	58,212	58,212
D - Instructional Hardware	251,857	194,970	194,970
E - Total:	841,108	973,750	973,750

District made Column 2 = Column 3 and Column 2 is larger than Column 1!

This will stop the IMA output report from using anything noted in Column 3.

Aid will be \$756,035 (\$469,673+\$33,180+\$58,212+\$194,970) –
Loss of \$85,073.

But, it is not too late! Revise Schedule C by 4/15/24!



Conclusion



32

- ❑ December is a great time to review your output reports.
 - ❑ Any changes in projected expenditures for 23-24, made under the **Revision Data** section (up to 1/15/24), will be included in 24-25 Legislative Budget projections.
 - ❑ Changes to items that generate aid in 23-24 will revise output reports as soon as the change is approved.
- ❑ ESSA Transparency, FCRs, Standard Work Day Reporting are all due in December, so get them done now.
- ❑ If you are scheduled for an OSC audit, take a deep breathe and then get prepared using some of the tips discussed today.

Questions?

33

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:

January 17, 2024
February 14, 2024
March 13, 2024
April 17, 2024
May 15, 2024
June 26, 2024