PUTTING STUDENTS FIRST







Knowledge Café

December 2024

State Aid and Financial Planning Service



www.questar.org

Agenda



- SBO Calendar for January 2025
- Kathy's Corner Review of Recent Comptroller Audits on Financial Conditions – Recommendations to Consider
- Output Reports Suggestions on What to Review on the BCS, Private Excess Cost Aid, Transportation Aid, IMA, and the NRT Estimated Rate Output Reports
- Questions and Answers





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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 2025-26 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



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Task	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	1/31	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 (<u>BLS 3020</u>)	1/31	Quarterly	4th Quarter 2024. 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 2024. 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





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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





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	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	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	
	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 2024	Recommended Best Practice
	Worker's compensation reporting for self- insured plans (GA-4)	1/31	Quarterly	4th Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available.	Recommended Best Practice

N.Y. Comp. Codes R. & Regs. Tit. 8 § 172.3 - Subject matter of rules

State Regulations Co

Compare

Such rules and regulations shall require at least the following:

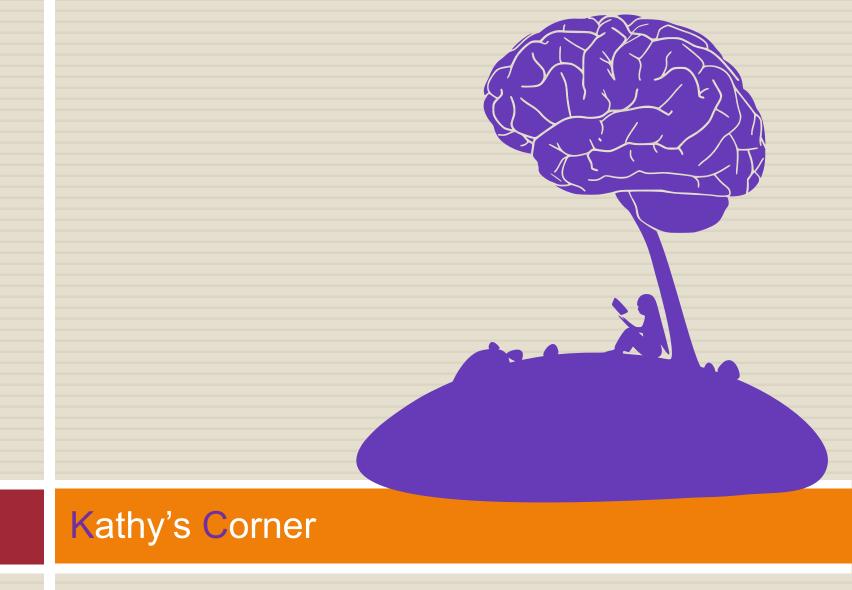
- (a) The method to be followed in establishing an organization.
- (b) The records of receipts and expenditures to be maintained and the reports to be made at least quarterly to the board of education.
- (c) That authority to expand moneys shall be distinct and separate from the custody of those moneys.
- (d) That an independent and impartial audit of the accounts shall be made at least annually in conjunction with the audit of the district records.
- (e) The method of disposing of funds of defunct organizations.



Topics Covered Last December



- Verifying Claim Forms and Output Reports
 - Review your claims status are all areas "Clean"?
 - Determine Capital Outlay Exception Project from 23/24 approved for aid in 24/25
 - Check Form FT to ensure you reported planned purchase of buses in 24-25 so Transportation Aid will be projected properly
 - Instructional Materials Aid Review IMA output report to ensure you have maximized your aid. Revise Schedule C, if necessary/ possible.
- Planning tips on what to do when you get notified the Comptroller's auditors are coming



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How to Learn from OSC Audits

 Reference OSC's Website for the latest copy of a school district or BOCES audit:

https://www.osc.ny.gov/localgovernment/fiscal-monitoring/conditionaudits/schools/2024



Financial Condition Audits: School District - 2024 Releases

Most Common Audit

Determine whether ABC District's (District) Board of Education (Board) and District officials properly managed fund balance and reserves.



Taking a Deeper Dive Into Audits

- Audit Objective what is the purpose of the audit?
- Key Findings what did the auditors observe in their field work?
- Recommendations what are their recommendations based on field work?
- What can we learn from our other districts around the state?
 - Read through audits and see what you can learn based on other schools
 - Are there areas that need improvement

Cover Page Within Audit...

OSC Example Recommendations for the BOE and District

- Develop and adopt budgets that include reasonable estimates for appropriations, revenues and the amount of fund balance and reserves that will be available to fund operations
- Review and amend the reserve policy to address circumstances under which reserve funds will be used or replenished
- Review reserve fund balances to determine whether the amounts are necessary and reasonable. To the extent that they are not, transfers should be made to surplus fund balance, where allowed by law, or to other reserves established and maintained in compliance with statute
- □ **Transfer** remaining funds improperly held in the debt reserve in the debt service fund to the general fund surplus fund balance
- Develop and adopt and periodically update comprehensive written multiyear financial and capital plans to be used in conjunction with the annual budget process
- **Ensure** that District officials provide it with an accurate comprehensive annual reserve report, with all components provided for in the District's reserve policy, and use it to make informed and documented decisions related to the funding and use of reserves to finance operations or portions of capital projects or acquisitions and to justify accumulated reserve balances

OSC Resources

- Regional Office Directory:
 https://www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf
- Cost Saving Ideas/Resources: <u>Local Government</u>
 <u>Publications | Office of the New York State</u>
 <u>Comptroller</u>
- Fiscal Stress Monitoring: <u>Fiscal Stress Monitoring</u>
 <u>System | Office of the New York State Comptroller</u>
- Local Government Mgmt. Guides: Local Government Publications | Office of the New York State Comptroller

OSC Resources

- Protecting Sensitive Data and Other Local Govt.
 Assets: Protecting Sensitive Data and Other Local Government Assets: A Non-Technical Cybersecurity Guide for Local Leaders
- Required Reporting: <u>Required Reporting | Office</u> of the New York State Comptroller
- Research Reports/Publications: <u>Local</u>
 <u>Government Publications</u> | <u>Office of the New York</u>
 <u>State Comptroller</u>
- Training Opportunities: <u>The Academy for New York State's Local Officials</u> | Office of the New York State Comptroller

In Closing...

- Be prepared to gather data when the Comptroller does come to the district to perform an audit
- They are there to help you
- Follow-up on questions as they arise
- Complete/Implement Corrective Action Plans timely
- Learn from your neighbors!



Digging into Output Reports

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What Are Some Recommended Steps that a SBO Should Do to Review Them?

Which Output Reports to Review?				
ndation Aid	Foundation Aid (FOUNDATION)			
ding Aid	Building Aid Output Reports (BLD, BLD10, BLD3, BLD4, BCS, BLD-SBA)			
Cost Excess Cost Aid	Public Excess Cost & Excess Cost Aid Setaside Output Report (PUB)			

Transportation Aid (TRA)

Report for Prior Year (NRT)

Instructional Materials Aid (IMA)

Private Excess Cost Aid Output Report (PRI)

Component School District BOCES Aid (BOC-

Charter School Aids for Districts (CHART)

CMP) and BOCES Component Aid Report by PSN

Estimated Nonresident Tuition Report for Current

Year (NRTEST) and Actual Nonresident Tuition

Found Buildi

High

Private Excess Cost Aid

Instructional Materials Aid

Charter School Supplemental

Non-Resident Tuition Rates

Transportation Aid

Basic Tuition Aid

BOCES Aid

Tips for Reviewing Output Reports

- Something looks off? Compare detailed report from last year against this year's report to look for big variances. Understand why/if changes are reasonable.
- For Excess Cost Aid remember that the only aid currently being reported is based on expenditures that have been entered in STAC.
 - Process is not finished yet!
 - Aid not based on claim forms or ST-3.
 - Understand from district staff when STACs will be fully entered. Review output reports again at that time.

Tips for Reviewing Output Reports

- For Building Aid remember only the capital projects with completed FCRs are in output reports.
 - If finishing projects this year, once FCRs are approved, aid will be generated and output reports updated.
 - We have Building Aid Excel template if you want to tie out your aid in detail and/or project the estimated aid on the projects about to be completed.
 - Under Resources, then State Aid tab, then Building Aid

BCS Report

BUILDING CONDITION SURVEY AID (BCS)

DISTRICT BY DEADLINE DATE (1 = YES)
BUILDING CONDITION SURVEY AID PAYABLE

NOTE: Expenditures reported to State Aid via SAMS and submission of building condition survey forms to Facilities Planning are required to receive BCS Aid. Districts that do not submit the online BCS form for all buildings surveyed will not receive BCS Aid. Office of Facilities Planning Instructions for submission of the on-line BCS form. After the deadline date, a district's BCS Aid as displayed below will be zero if no BCS survey forms have been submitted to Facilities Planning, regardless of expenditures and surveyed square feet reported on 2024-25 SAMS Form FB.



(ENT 9 * ENT 10)

Glossary

1	REPORTED TOTAL SQUARE FOOTAGE OF BUILDINGS SURVEYED	(FORM FB ENT 138)	475,726
2	MAX COST ALLOWANCE PER SQUARE FOOT (CURRENT YEAR ADJUSTMENT * .20 ROUNDED)		0.41
3	MAXIMUM EXPENSE ALLOWED FOR AID	(IF SPECIAL AC ELSE ENT 1 * EI 2)	
4	TOTAL EXPENSE CLAIMED BY DISTRICT	(FORM FB ENT 139)	62,852
5	TOTAL AIDABLE BUILDING CONDITION SURVEY EXPENSE	(IF SPECIAL AC ELSE LESSER O ENT 3 OR ENT 4	F
6	REVISED SELECTED 2024-25 BLDG AID RATIO	(SBA ENT 18, M = 0.950)	AX 0.679
7	SELECTED 2024-25 BUILDING AID RATIO BEFORE 10% PLUS HNSBAR	(SBA ENT 25, M = 0.980)	AX
8	HNSBAR DISTRICT INDICATOR (1 = YES)		0
9	2024-25 BUILDING CONDITION SURVEY AID	(IF SPECIAL AC ELSE ENT 5 * (I ENT 8 = 1, ENT ELSE ENT 6))	F
10	ONLINE SUBMISSION OF BCS FORMS COMPLETED BY		1

Middle column tells you where the information came from.

If something doesn't look correct, go back to the source document and make a revision in SAMS and submit it.

Make sure aid has been generated. For BCS, reporting the expenses on Form FB is step one.
Submitting the BCS forms by the due date is what triggers the aid payment.

Private Excess Cost Aid Report

	PRIVATE EXCESS COST AID OUTPUT REPORT (PRI)		
		Glossary	
	PART I: COMPUTATION OF BASIC CONTRIBUTION AND PRIVATE EXCESS COST AID RATIO		
1	2023-24 PROPERTY TAXES PLUS STAR REIMBURSEMENT	(ST-3 SCHEDULE A3 [A1001 + A1085] SUM LINES 1, 7)	34,760,366
2	2023-24 TOTAL NON-PROPERTY TAXES	(ST-3 SCHEDULE A3 [AT1199] LINE 13)	0
3	TOTAL TAXES FOR SCHOOL PURPOSES	(SUM ENTS 1 THRU 2)	34,760,366
4	FALL 2023 RESIDENT PUBLIC ENROLLMENT INCLUDING CHARTER SCHOOLS	(FALL 2023 ENROLLMENT FROM SIRS)	2,487
5	SCHOOL DISTRICT BASIC CONTRIBUTION	(ENT 3 / ENT 4)	13,976.82
6	COMBINED WEALTH RATIO	(GEN ENT 52)	0.73700
7	COMBINED WEALTH RATIO * 0.15	(ENT 6 * .15)	0.110
8	PRIVATE EXCESS COST AID RATIO	(1.000 - ENT 7, MIN = .500)	0.890
	PART II: REPORT OF FULL TIME EQUIVALENT (FTE) ENROLLMENT AS VERIFIED TO STAC ON AN AUTOMATED VERIFICATION LISTING (AVL)		
9	2023-24 PRIVATE SCHOOL FTE'S	(STAC)	5.12
10	2023-24 ROME AND/OR BATAVIA FTE'S	(STAC)	0.00
11	TOTAL FTES FOR AID	(SUM ENTS 9 THRU 10)	5.12
	PART III: REGULAR PRIVATE EXCESS COST AID		
12	TOTAL AIDABLE EXCESS COST	(STAC)	184,706.53
13	2024-25 REGULAR PRIVATE EXCESS COST AID	(ENT 8 * ENT 12)	164,389

Basic Contribution

deduction amount is based on what you reported in the ST-3 Schedule A3 revenues and Enrollment reported through SIRS.

Eligible children are claimed through the STAC system.

Did you pay for this

← amount of FTE

private placements last

year? If different, follow

up on aid.

Transportation Aid Report

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	PURCHASE, LEASE AND EQUIPMENT)		
33	2024-25 ASSUMED DEBT SERVICE FOR ZERO-EMISSION EQUIPMENT EXPENDITURES INCURRED BETWEEN 7/1/2022 AND 6/30/2023	(AMORTIZED 23-24 FORM FT SCHEDULE G LINE 50)	0
34	2024-25 ASSUMED DEBT SERVICE FOR ZERO-EMISSION EQUIPMENT EXPENDITURES INCURRED BETWEEN 7/1/2023 AND 6/30/2024	(AMORTIZED 24-25 FORM FT SCHEDULE G LINE 50)	0
35	2024-25 ASSUMED DEBT SERVICE FOR COST OF ZERO- EMISSION BUSES PURCHASED BETWEEN 7/1/2022 AND 6/30/2023	(SAMS BP FORM)	
36	2024-25 ASSUMED DEBT SERVICE FOR COST OF ZERO-	(SAMS BP FORM)	0
	EMISSION BUSES PURCHASED BETWEEN 7/1/2023 AND 6/30/2024		
37	2024-25 ASSUMED DEBT SERVICE FOR COST OF ZERO- EMISSION BUS LEASES AND GARAGE RENTAL AGREEMENTS STARTING BETWEEN 7/1/2022 AND 6/30/2023	(OFFICE OF EDUCATIONAL MANAGEMENT SERVICES - PUPIL TRANSPORTATION UNIT)	
38	2024-25 ASSUMED DEBT SERVICE FOR COST OF ZERO- EMISSION BUS LEASES AND GARAGE RENTAL AGREEMENTS STARTING BETWEEN 7/1/2023 AND 6/30/2024	(OFFICE OF EDUCATIONAL MANAGEMENT SERVICES - PUPIL TRANSPORTATION UNIT)	
	NON-ZERO-EMISSION CAPITAL EXPENDITURES (BUS PURCHASE, LEASE AND EQUIPMENT)		
39	2024-25 ASSUMED DEBT SERVICE FOR NON-ZERO- EMISSION EQUIPMENT EXPENDITURES INCURRED BETWEEN 7/1/2019 AND 6/30/2023	(AMORTIZED 20- 21, 21-22, 22-23, AND 23-24 FORM FT SCHEDULE G LINE 48)	0
40	2024-25 ASSUMED DEBT SERVICE FOR NON-ZERO- EMISSION EQUIPMENT EXPENDITURES INCURRED BETWEEN 7/1/2023 AND 6/30/2024	(AMORTIZED 24-25 FORM FT SCHEDULE G LINE 48)	0
41	2024-25 ASSUMED DEBT SERVICE FOR COST OF NON- ZERO-EMISSION BUSES PURCHASED BETWEEN 1/1/2019 AND 6/30/2023	(SAMS BP FORM)	0
42		(SAMS BP FORM)	0
	ZERO-EMISSION BUSES PURCHASED BETWEEN 7/1/2023		

ZERO-EMISSION CAPITAL EXPENDITURES (BUS

Review lines 36 and 42 for bus purchases.

Do you see assumed debt service listed for your purchases between 7/1/23-6/30/24?

If not, check Form BP. Did you submit claim for new buses?

If not, do so now and then check back to see TRA report has been updated once approved.

Transportation Aid Report

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	OPERATING EXPENDITURES:		
80	PERSONAL SERVICES (LESS ASSISTANT DRIVER NON- DISABLED)	((ST-3 SCHEDULE A4C [A5510.16, A5530.16] SUM LINES 328, 337) - FORM FT LINE 174)	2,367,943
81	EMPLOYEE BENEFITS: DISTRICT OPERATED (LESS ASST DRIVERS NON-DISABLED)	(FORM FT LINE 117 - FORM FT LINE 175)	865,394
82	SUPPLIES AND MATERIALS: DISTRICT OPERATED	(FORM FT SCHEDULE H LINE 22)	502,356
83	CONTRACTUAL: DISTRICT OPERATED	(FORM FT SCHEDULE I LINE 34)	262,187
84	NOT USED		
85	TOTAL DISTRICT OPERATED TRANSPORTATION OPERATING EXPENDITURES FROM THE GENERAL FUND	(SUM ENTS 80 THRU 83)	3,997,880
86	EXPENDITURES FOR UNAPPROVED DISTRICT COMPUTERIZED ROUTING	(FORM FT LINE 120)	
87	DEDUCTION FOR NATIVE AMERICANS	(ST-3 SCHEDULE A3 [A2389] LINE 48)	
88	TOTAL DISTRICT TRANSPORTATION OPERATING EXPENDITURES	(ENT 85 - (SUM ENTS 86, 87), MIN = 0)	3,997,880

Check the Fringe Rate (line 81/line 80): \$865,394/2,367,943 = 36.55%

Is it reasonable?

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ERS
FICA
Health – individual
Dental - individual
Life
EAP
WC
UE
20% is not
reasonable. 40-50%
is common.
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Presentation available at: https://www.questar.org/knowledge-cafe/

	OPERATING EXPENDITURES:				
80	PERSONAL SERVICES (LESS ASS DISABLED)	SISTANT DRIVER NON-	((ST-3 SCHEDULE A4C [A5510.16, A5530.16] SUM LINES 328, 337) - FORM FT LINE 174)	2,367,943	
81	EMPLOYEE BENEFITS: DISTRIC DRIVERS NON-DISABLED)	T OPERATED (LESS ASST	(FORM FT LINE 117 - FORM FT LINE 175)	865,394	
82	SUPPLIES AND MATERIALS: DIS	TRICT OPERATED	(FORM FT SCHEDULE H LINE 22)	502,356	487,347 + 15,009 = 502,356
83	CONTRACTUAL: DISTRICT OPE	RATED	(FORM FT SCHEDULE I LINE 34)	262,187	190,186 + 72,001 = 262,187
84	NOT USED	Schedule A4c - General Fund	Object of Evpopes 227 462		

84	NOT USED
85	TOTAL DISTRICT OPERATED
	OPERATING EXPENDITURES

- 86 EXPENDITURES FOR UNAPPRO COMPUTERIZED ROUTING
- 87 DEDUCTION FOR NATIVE AME.
- 88 TOTAL DISTRICT TRANSPORTA EXPENDITURES

Compare ST-3
total expenditures
against claimed
eligible
expenditures. If
different, verify
why.

ST3 - Annual Financial Report		2022-23 School Year from SED File	2023-24 School Year (Actual) DP #49	2024-25 School Yea (Projected) DP #49
PUPIL TRANSPORTATION District Transportation Services				
327. Instructional Salaries (Trans Supervisor Office)	A5510.15			
328. Noninstructional Salaries (Excl Trans Supv Office)	A5510.16	2,261,841	2,352,977	2,501,740
329. Noninstructional Salaries (Trans Supervisor Office)	A5510.16	228,038	238,836	256,930
330. Equipment	A5510.2		1,999	8,500
331. Purchase of Buses	A5510.21			
332. Contractual and Other	A5510.4	168,031	190,186	154,000
333. Materials and Supplies	A5510.45	520,143	487,347	483,850
334. BOCES Bus Driver Training Services	A5510.49			
335. BOCES Bus Maintenance Services	A5510.49			
336. Total District Transportation Services	A5510.0	3,178,053	3,271,345	3,405,020
Garage Building				
337. Noninstructional Salaries	A5530.16	17,367	19,789	17,777
338. Non-Zero Emission Equipment	A5530.2			
338a. Zero Emission Equipment (Infrastructure)	A5530.2			
339. Contractual and Other	A5530.4	85,293	72,001	75,275
340. Materials and Supplies	A5530.45	6,066	15,009	2,000
341. Total Garage Building	A5530.0	108,726	106,799	95,052
Contractual Transportation				
342. Contract Transportation	A5540.4	8,156	554	0
343. Public Transportation	A5550.4			
344. Transportation from BOCES	A5581.49			
345. TOTAL PUPIL TRANSPORTATION	AT5599.0	3,294,935	3,378,698	3,500,072

IMA Output Report

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	PART VII: PAYABLE INSTRUCTIONAL MATERIALS AID (IMA)		
41	2024-25 TEXTBOOK AID PAYABLE	(GREATER OF ENT 8A OR ENT 8B)	154,945
42	2024-25 COMPUTER SOFTWARE AID PAYABLE	(GREATER OF ENT 15A OR ENT 15B)	40,716
43	2024-25 LIBRARY MATERIALS AID PAYABLE	(GREATER OF ENT 18A OR ENT 18B)	16,987
44	2024-25 INSTRUCTIONAL COMPUTER HARDWARE AND TECH EQUIPMENT AID PAYABLE	(GREATER OF ENT 29A OR ENT 29B)	44,070
45	TOTAL IMA PAYABLE	(SUM ENTS 41 THRU 44)	256,718

Go to the bottom of the report and compare the amounts payable against the budget maximums.

If aid reported here agrees with the maximums in the State Budget you are all set!

If aid reported here is less than the maximums in the State Budget, review Schedule C and revise, if possible.

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	: 0136C D: SA242-5	STATE OF	NEW YORK		04/16/24
KUN N		024-25 STATE	AID PROJEC	CTIONS	
	FULL DAY KINDE OPERATIN	RGARTEN, INS G REORGANIZA			
			DISTRICT DISTRICT		
1996-9 2023-2 1996-9 2023-2 FULL I 1 IF 7 2024-2 INCRE/ SELECT 2024-2	OTE BELOW 77 1/2 DAY K EN 24 1/2 DAY K EN 24 1/2 DAY K EN 24 FULL DAY K EN 24 FULL DAY K EN AV K CONVERSION AIDED IN THE PAY ASE IN FULL DAY K EN ASE IN FULL DAY ASE IN FULL DAY ASE FULL DAY ASE FULL DAY ASE FULL DAY K CO 24 FULL DAY K CO	RL RL INDEX T KEST. KENRL ID/PUPIL NVERS AID			185 0 44 170 0 1 160 0 5,486.20
	24 SFTW, HW & LI 24 TEXTBOOK PUPI				2,718 2,662
2023-2	25 SOFTWARE MAX . 24 SOFTWARE EXPE 25 SOFTWARE AID 24 SOFTWARE AID				40,716 53,141 40,716 40,701
2024-1 2023-1 2024-1	25 LIBRARY MATRL 24 LIBRARY MTRL 25 LIBRARY MATER 24 LIBRARY MATER	EXP ST-3 IALS AID			16,988 26,125 16,988 16,981
2023-2	25 TEXTBOOK MAX . 24 TEXTBOOK EXPE 25 TEXTBOOK AID 24 TEXTBOOK AID			-	155,062 190,635 155,062 156,868
PUR REF MAX 2024-2	ARE &TECHNOLOGY . RCHASE & LEASE E PAIR & STAFF DEV C HARDWARE & TEC 25 HARDWARE & TEC	XPEND. EL EXP. H. AID CHNOL AID			0.67000 63,815 0 44,069 44,069
2006-0 2024-2 2023-2	24 HARDWARE & TE 27 OP AID FOR RE 25 OPER REORG IN 24 OPER REORG IN STATE AID ESTAB	ORG INCNT CENT AID CENT AID	ATE LEGISIA	ATURE FOR 2 DIS	45,500 9,759,193 0 0
NOTE:	DIMIE WIN EDIME	CTOUCH DI 21/	HIL LEGISLA	MIUNE FUR 2 DIS	INTCID

Designation of Textbook, Softwa	re, Library Materials and Hardware Ex	penses	
Aid Area	District Reported 2023-24 Expense Eligible for Instructional Materials (ST-3)	2. 2024-25 Maximum Aid Allocations	District Designated 2023-24 Expense for Instructional Materials Aids Calculations
A - Textbook	90,253	155,004	154,945
B - Software	57,824	40,716	57,824
C - Library Materials	25,047	16,987	25,047
D - Instructional Hardware	146,013	44,070	81,321
E - Total:	319,137	256,777	319,137

Revise Schedule C under *Revisions*:

A-Textbooks - Column 3 = \$155,004 D-Instructional Hardware - Column 3 = \$81,262

Submit revisions to SED.

Check back and see that output report has been revised once the revision is approved.

WITH INCOMPLETE DATA.

Estimated NRT Rates

	ESTIMATED NONRESIDENT TUITION REPORT (NRT EST)		
	FOR 2024-25 SCHOOL YEAR ATTENDANCE		
		Glossary	
(The nonresident tuition rates below are estimated rates for billing during the 2024-25 school year. When the actual 2024-25 nonresident tuition rates are available in the 2025-26 school year, refunds or additional charges are to be made in accordance with Section 174.2 (a) (6) of the Regulations of the Commissioner of Education.		
	TUITION CHARGE FOR REGULAR EDUCATION STUDENTS BASED ON NET COST PER STUDENT: HALF DAY K TUITION FOR REGULAR EDUCATION PUPIL	(ENT 91)	0
	FULL DAY K-6 TUITION FOR REGULAR EDUCATION PUPIL	(ENT 82)	0
	GRADE 7-12 TUITION FOR REGULAR EDUCATION PUPIL	(ENT 83)	4,683
	TUITION FOR STUDENTS WITH DISABILITIES WHO ARE ELIGIBLE FOR PUBLIC EXCESS COST AID:		
	HALF DAY K TUITION FOR SPECIAL EDUCATION PUPIL	(ENT 85)	0
	FULL DAY K-6 TUITION FOR SPECIAL EDUCATION PUPIL	(ENT 86)	14,472
	GRADE 7-12 TUITION FOR SPECIAL EDUCATION PUPIL	(ENT 87)	19,155

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

Overview of Estimated NRT Rate Calculation

- State uses what you reported as estimated (budgeted) revenues / expenditures for 24-25 (third column of ST-3 for 6/30/24) to establish the Estimated NRT Rate.
- State will use what you report as actual revenues and expenditures for 24-25 (middle column of ST-3 for 6/30/25) to establish the Actual NRT Rate.
- Increases in Foundation Aid have made some districts NRT rates drop significantly.
- Used for billings to non-resident parents,
 Homeless Aid, foster care billings, etc.

How Does the NRT Formula Work?

31					
Lines		Notes:			
Net Allowable Appropriations					
1	Total General Fund Appropriations	Total General Fund projected expenditures as reported in Column 3 of the ST-3			
2-13,37	Minus: Certain Expenditures	Special Schools, Transportation, Community Service, Library Debt Service, Buses, SWD Tuition, SWD BOCES, Certain Transfers, Payments to Charter Schools			
14-36	Minus: Certain Revenues	Misc Revenues including: 1330,1335,1410,1489,2228,2235,2280,2290,2291,2 350,2389,2395,2499,2699,2666,2680,2701,2703,27 05,2770,4289,4601			
38	Net Allowable Appropriations	Line 1 minus lines 2-37			
Grade Level Prorations of Expenditures Based on Salaries: (Lines 40-55)					
40	Special Education Salaries	Colorise as non-orded in the CT 2 has set a non-			
41-45	½ Day K, FT-K to 6 and 7-12 Salaries	Salaries as reported in the ST-3, by category			
46-55	Net Allowable Appropriations are allocated between Spec Ed, ½ Day K, FT-K to 6 and Grades 7-12 based on their % of salaries compared to the total salaries.				
4					

Overview of the NRT Formula

Lines		Notes:				
	State Aid					
56	Total State Aid	Total Budgeted General Fund State Aid (3000-3999 codes) as reported in Col. 3 of ST-3				
57	Minus Loss of Public Utility Valuation	Account 3017				
58	Net State Aid	Lines 56-57				
59-67	Less Certain State Aid categories	Transportation, Summer School, Career Ed, Tuition for SWD, Excess Cost Aid				
68	Net Allowable Aid					
Aidable Pupil Units for Prorating Aids by Grade Level						
69-71	Pupil Units by grade levels	From Form A				

Proration of State Aid by Grade Level

Net Allowable Aid is allocated between grade levels based on the pupil units

Net Cost per Grade Level

77-80 Net Allowable Appropriations – Net Allowable Aid as allocated by pupil units

73-75

Tuition Rates

81-87 Separate rates are calculated based on grade and Gen Ed vs. Special Ed.

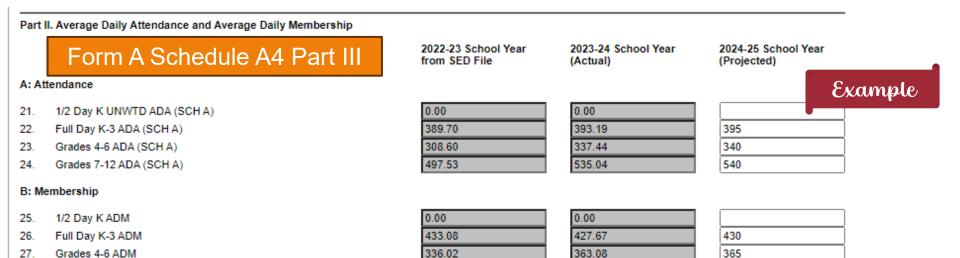
General Education Rates

33 TUITION CHARGE FOR REGULAR EDUCATION STUDENTS BASED ON NET COST PER STUDENT: 81 NET COST PER HALF DAY K STUDENT ((ENT 77 / FORM A 0 SCHEDULE A4 PART III PROJECTED LINE 25) * 2 ROUND) NET COST PER FULL DAY K-6 STUDENT 0 (ENT 78 / ((FORM) A SCHEDULE A4 PART III B PROJECTED SUM Why zero? LINES 26, 27) + FORM A DUAL ENROLLMENT SCHEDULE B PART V PROJECTED LINE 1), ROUND) NET COST PER GRADE 7-12 STUDENT (ENT 79 / (FORM A 4,683 SCHEDULE A4 PART III PROJECTED LINE 28 + FORM A DUAL Why so low? ENROLLMENT SCHEDULE B PART V PROJECTED LINE 2), ROUND)



NRT Rate Example

34				
Categories	Amounts		Allocations	
1 – Total General Fund Appropriations	41,394,000			
38 – Net Appropriations	30,787,000			
Grade Level Salaries: (A) SE = .20885 FD K-6 = .33631 7-12 = .45483		<u>Spec Ed</u> 6,429,865	<u>K-6</u> 10,353,976	<u>7-12</u> 14,002,852
58 – State Aid	32,606,000			
68 – Net Allowable Aid	25,687,506			
Aidable Pupil Units: (B) K-6 = 790.70 (56.61%) 7-12 = 606.14 (43.39%)	K-6 42.5% / 7-12	57.5%	14,540,757	11,146,750
78-79 Net Costs (A) – (B) (Minimum = zero)			0 Really (4,186,781)	2,856,102



578.39

	Schedule B – Part V	2022-23 School Year from SED File	2023-24 School Year (Actual) EDP Form #10	2024-25 School Year (Projected) EDP Form #38
V. Su	mmary Totals:			
1.	Total Elementary Dual Enrolled ADA	0.00	0.00	
2.	Total Secondary Dual Enrolled ADA	0.00	0.00	
3.	Total Dual Enrolled ADA	0.00	0.00	
4.	Total Secondary ADA of Dual Enrolled Pupils with Disabilities Receiving Special Education Services for Two or More Periods pe Day	r 0.00	0.00	
5.	Total Weighted FTE Enrollment of Dual Enrolled Pupils with Disabilities	0.00	0.00	
6.	Total UnWeighted FTE Enrollment of Dual Enrolled Pupils with Disabilities	0.00	0.00	

363.08

606.19

365

610

Line 79 - \$2,856,102 / (610 + 0) = \$4,682 \$4,683 per line 83 (rounding)

27.

28.

Grades 4-6 ADM

Grades 7-12 ADM

^{*}Aggregate Attendance (ATT) is the total sum of student attendance days for all dual enrolled pupils in each specific category.

^{**}Full-time-equivalent enrollment (FTE) is the total sum of student full-time-equivalent enrollment of all dual enrolled students with disabilities in each specific category as defined in Section 175.6 of the Regulations of the Commissioner of Education.

Special Education Rates

-	

	TUITION FOR STUDENTS WITH DISABILITIES (SWD) WHO ARE ELIGIBLE FOR PUBLIC EXCESS COST AID:		
84	NET COST PER STUDENT WITH DISABILITIES	(ENT 80 / (NYSED ST3 TOTAL CALCULATIONS LINE 282 EST + 1.41 * FORM A DUAL ENROLLMENT SCHEDULE B PART V PROJECTED LINE 6))	10,263.39
85	HALF DAY K STUDENT WITH DISABILITIES	(IF ENT 81 > 0, ENT 81 + (1.41 * .5 * ENT 84), ROUND)	0
86	FULL DAY K-6 STUDENT WITH DISABILITIES	(ENT 82 + (1.41 * ENT 84), ROUND)	14,472
87	GRADE 7-12 STUDENT WITH DISABILITIES	(ENT 83 + (1.41 * ENT 84), ROUND)	19,155

NET COST FOR K-12 SPECIAL EDUCATION LESS 2425 PUBLIC SUPPLEMENTAL EXCESS COST AID AND 2425 PUB SETASIDE

Example

(IF SUM ENTS 41 THRU 45 = 0, THEN (ENT 52 - (2024-25 PUB SUM ENTS 9, 12) - SUM ENTS 73 THRU 75)),

ELSE (ENT 52 -(2024-25 PUB SUM ENTS 9, 12)))

38 – Net Appropriations 30,787,000

Grade Level Salaries: (A)
SE = .20885
FD K-6 = .33631
7-12 = .45483

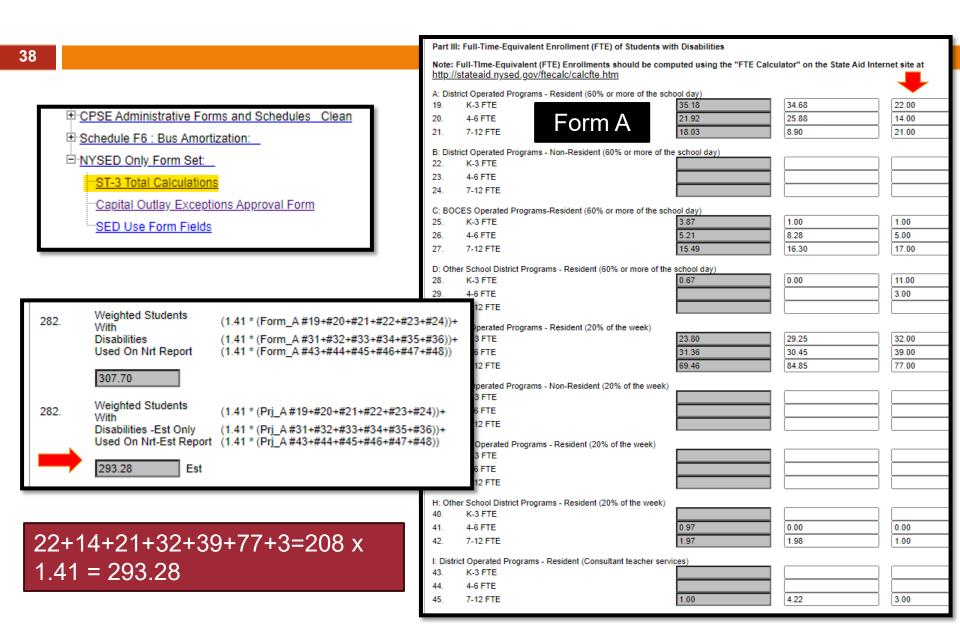
3,010,049

\$6,429,865 - \$0 -\$3,419,816 = \$3,010,049 = numerator

(ENT 80 / (NYSED 10,263.39 ST3 TOTAL CALCULATIONS LINE 282 EST + 1.41 * FORM A DUAL ENROLLMENT SCHEDULE B PART V PROJECTED LINE 6))

	_	PUBLIC EXCESS HIGH COST AID AND SUPPLEMENTAL PUBLIC EXCESS COST AID AND 2024-25 PUBLIC EXCESS		
	7	COST AID SETASIDE (PUB)		
ı	,		Glossary	
		PART I: CALCULATION OF HIGH COST PUBLIC EXCESS COST AID		
	1	2022-23 APPROVED OPERATING EXPENSE (AOE)	(2023-24 AOE ENT 53)	22,846,381
	2	2022-23 TOTAL AIDABLE PUPIL UNITS (TAPU) FOR EXPENSE	(2023-24 ATT ENT 134)	1,771
	3	2022-23 AOE PER TAPU	(ENT 1 / ENT 2)	12,900
	4	PUBLIC EXCESS COST AID RATIO	(GREATER OF [1.000 LESS (.510 * CWR) OR .250)	0.803
	5	DEDUCTION = 3 * AOE/TAPU	(ENT 3 * 3)	38,700
	6	ELIGIBILITY LEVEL	(LESSER OF \$10,000 OR (4 * ENT 3))	10,000
	7	AIDABLE HIGH COST	(STAC)	1,217,916
	8	HIGH COST APPORTIONMENT	(ENT 7 * ENT 4)	977,987
		PART II: CALCULATION OF SUPPLEMENTAL PUBLIC EXCESS COST AID		
	9	2024-25 SUPPLEMENTAL PUBLIC EXCESS COST AID AS	(2008-09 PUB ENT	0
		OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	10) (SA0910)	
		PART III: PUBLIC EXCESS COST AID SETASIDE		
	10	2006-07 PUBLIC EXCESS COST AID LESS 2006-07 PUBLIC HIGH COST EXCESS COST AID	(2006-07 PUB ENT 24 - 2006-07 PUB ENT 16) (SA0708)	2,219,219
	11	INCREASE IN CPI BETWEEN CURRENT YEAR AND 2006-07 + 1		1.541
	12	PUBLIC EXCESS COST AID SETASIDE	(ENT 10 * ENT 11)	3,419,816
Į			(SA2425)	
4				

Calculation of Special Ed Rate



(ENT 80 / (NYSED 10,263.39 ST3 TOTAL CALCULATIONS LINE 282 EST + 1.41 * FORM A DUAL ENROLLMENT SCHEDULE B PART V PROJECTED LINE 6))

Example

\$6,429,865 - \$0 -\$3,419,816 = \$3,010,049 = Entry 80

NYSED ST-3 Total Calculations

Weighted Students 282. (1.41 * (Form A #19+#20+#21+#22+#23+#24))+ Disabilities (1.41 * (Form A #31+#32+#33+#34+#35+#36))+ Used On Nrt Report (1.41 * (Form_A #43+#44+#45+#46+#47+#48)) 307.70 Weighted Students 282 (1.41 * (Pri A #19+#20+#21+#22+#23+#24))+ With Disabilities -Est Only (1.41 * (Prj_A #31+#32+#33+#34+#35+#36))+ Used On Nrt-Est Report (1.41 * (Prj_A #43+#44+#45+#46+#47+#48)) 293.28 Est

2024-25 School Year 2022-23 School Year 2023-24 School Year (Projected) EDP Form Schedule B Part V (Actual) EDP Form #10 from SED File V. Summary Totals: Total Elementary Dual Enrolled ADA 0.00 0.00 1. 0.00 2. 0.00 Total Secondary Dual Enrolled ADA 0.00 3. Total Dual Enrolled ADA 0.00 Total Secondary ADA of Dual Enrolled Pupils with Disabilities Receiving Special Education Services for Two or More Periods per 0.00 0.00 4 Day Total Weighted FTE Enrollment of Dual Enrolled Pupils with 0.00 0.00 5. Disabilities Total UnWeighted FTE Enrollment of Dual Enrolled Pupils with 0.00 0.00 6. Disabilities

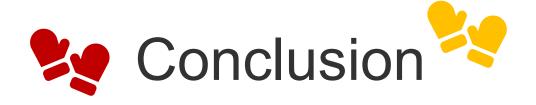
 $3,010,049 / (293.28 + (1.41 \times 0)) = 10,263.40$; Line 84 = 10,263.39 (rounding)

Finally, the SWD Rate!

40

83	NET COST PER GRADE 7-12 STUDENT	(ENT 79 / (FORM A SCHEDULE A4 PART III PROJECTED LINE 28 + FORM A DUAL ENROLLMENT SCHEDULE B PART V PROJECTED LINE 2), ROUND)	4,683
	TUITION FOR STUDENTS WITH DISABILITIES (SWD) WHO ARE ELIGIBLE FOR PUBLIC EXCESS COST AID:		
84	NET COST PER STUDENT WITH DISABILITIES	(ENT 80 / (NYSED ST3 TOTAL CALCULATIONS LINE 282 EST + 1.41 * FORM A DUAL ENROLLMENT SCHEDULE B PART V PROJECTED LINE 6))	10,263.39
85	HALF DAY K STUDENT WITH DISABILITIES	(IF ENT 81 > 0, ENT 81 + (1.41 * .5 * ENT 84), ROUND)	0
86	FULL DAY K-6 STUDENT WITH DISABILITIES	(ENT 82 + (1.41 * ENT 84), ROUND)	14,472
87	GRADE 7-12 STUDENT WITH DISABILITIES	(ENT 83 + (1.41 * ENT 84), ROUND)	19,155

\$4,683 + (1.41 x \$10,263.39) = \$19,154.38



- Review your output reports and make revisions, if necessary.
 - □ For 24-25 aid: Due by 6/30/25 to be paid current.
 - □ For 25-26 projections: Due by 1/15/25 for changes to be included in the Legislative Budget (Budget due 4/1/25 but they use 2/15/25 database).
- If your NRT rate seems unreasonable, check the various allocations used for accuracy. Update claim forms and/or ST-3 as appropriate.
- Review output reports after changes are submitted to ensure the changes were processed!

Questions?

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/qiiisap - @qiiisap



2024-25 Webinar Schedule:	
07/17/24	01/22/25
08/14/24	02/19/25
09/18/24	03/19/25
10/23/24	04/16/25
11/20/24	05/21/25
12/18/24	06/18/25