



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.....



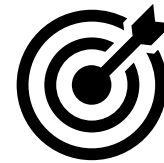
Other Webinars

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 for March 2021

State Aid Planning
February 23, 2021

February Agenda

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- ❑ March 2021 SBO Calendar
 - ❑ OSC Tax Cap Website Link
 - ❑ 180 Day Requirement – What it Means, What Does Non-compliance Cost the District?
 - ❑ Federal Grants Audits/Annual Reporting
 - ❑ Billings for Non-Residents – Who, What, When
- ❑ Questions and Answers



March SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
Prepare and Submit Property Tax Cap Calculation form on OSC portal	March	3/1/2021	Annually	Due March 1st. Data must be submitted via OSC's online portal. As required per Education Law Section 1608 and 1716 – The Property tax report card must now include a schedule of reserves, a description of its purpose, the balance as of the close of the 3rd quarter of the current school district fiscal year and a brief statement explaining any plans for the use of each reserve fund in the ensuing FY.	Recommended Best Practice
File NYS Sales Tax Return for quarterly & annual filers	March	3/20/2021	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due March 20th for the months of December, January and February if filing on a quarterly basis. March 20, 2021 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. Annual sales tax filers using form ST-101 are also due on this date.	Required
Prepare and publish 1st of 4 Legal Notices (of election and budget vote) between March 30 and April 3, 2021	March	3/30/2021	Annually	See Appendix A	Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	March	3/31/2021	Quarterly	Due quarterly if budget transfers have not been made since the last quarterly report	Required

March SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	March	3/31/2021	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
Prepare 941 Payroll Tax & NYS-45 Withholding Reconciliation	March	3/31/2021	Quarterly	1st Quarter 2021 (For Forms 941 & NYS-45 that are due 4/30/2021).	Recommended Best Practice
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	March	3/31/2021	Monthly		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	March	3/31/2021	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


March SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
Cash Flow - modify and update	March	3/31/2021	Monthly		Recommended Best Practice
Cash Flow and Fund Balance - review for accuracy	March	3/31/2021	Monthly		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	March	3/31/2021	Monthly		Recommended Best Practice
File DCERT for any new or continuing 10-month private special education placements	March	3/31/2021	Monthly		Required
Monthly Profit/Loss Statements for School Food Service	March	3/31/2021	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS and TRS Payments & Reports	March	3/31/2021	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
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	March	3/31/2021	Monthly		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	March	3/31/2021	Monthly		Recommended Best Practice
Review outstanding checks	March	3/31/2021	Monthly		Recommended Best Practice

March SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	March	 Remember CARES Act grants		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)	March	3/31/2021	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	March	3/31/2021	Monthly	Report on prior month's activities	Recommended Best Practice
Budget Development - Continue	March	3/31/2021	Annually		Recommended Best Practice
Complete online verification (DVPUB) for all 10-month high cost public placements, including the DCPUB and DCPOD (Other-public) submissions for required records	March	3/31/2021	Annually		Required
If necessary, collect school bus route data for one day for Non-Allowable Pupil Decimal (NAPD) calculation.	March	3/31/2021	Annually		Recommended Best Practice
Prepare for Budget Presentation	March	3/31/2021	Annually		Recommended Best Practice

March SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
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.	March	3/31/2021	Annually	Report may be submitted annually from January through March	Required
Review reserve balances as of 3/31/2021 and intended use of reserves for Property Tax Report Card reporting in April	March	3/31/2021	Annually		Recommended Best Practice
Review school calendar before spring break - ensure 180 days of session and 900/990 hrs. of instructional time by end of year	March	3/31/2021	Annually		Recommended Best Practice
Send Single Audit or Single Audit Exemption via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services. (Survey 4 in the NYSED Portal under Office of Audit Services)	March	3/31/2021	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.	Required
Transportation Request for Non-Public Schools - due April 1st	March	3/31/2021	Annually		Required
Uncollected Taxes - due from county	March	3/31/2021	Annually	Due April 1st to non-city school districts	Required

Tax Cap Reporting

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- ❑ <https://onlineservices.osc.state.ny.us/Enrollment/login?0>
 - ❑ Tax Cap Reporting is due March 1, 2021
 - ❑ Make sure you have a password to use before the due date
- Contact
Call the Help Line at 1-866-321-8503 or (518) 408-4934 or by Email at LGSAMonitoring@osc.ny.gov
- ❑ If you need to revise your original submission, you can do that throughout the springtime
 - ❑ We have a Tax Cap Guidebook to help you:
[Property-Tax-Cap-Guidebook-Final.pdf \(questar.org\)](#)
 - ❑ February's Coffee Talk and Winter Workshop covered as well – recordings and PowerPoints available

Once You Sign In...

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Office of the State Comptroller
Online Services

New York State Comptroller
Thomas P. DiNapoli



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Home

Tax Cap Website

Levy Limit Formula

Feedback

Click to enter...



Property Tax Cap

File your Property Tax Cap information with the State Comptroller's Office.



Tax Cap Compliance

Submit information about your total taxes to be levied, and where applicable, certify for Tax Cap compliance.




Select the 6/30/22 Fiscal Year

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Office of the State Comptroller

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Home

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Property Tax Cap

Home

Tax Cap Form Selection

Tax Cap Website

Levy Limit Formula

Feedback

Welcome

This system will allow you to file your Property Tax Cap information.

While the system will provide information that will assist you in completing your Tax Cap Form, **it is your responsibility to ensure that the information is accurate.**

How to Proceed...

Please select a Tax Cap Form below.

Fiscal Year End	Form Status
06/30/2022	Unsubmitted
06/30/2021	Submitted and Closed
06/30/2020	Submitted and Closed
06/30/2019	Submitted and Closed



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Tax Cap Form

Can Print Tax Cap Summary

Summary

Tax Levy Limit, Before Adjustments and Exclusions

* Real Property Tax Levy FYE 2021	---
* Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$0
* Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2021	---
* Tax Base Growth Factor	1.0152
* PILOTs Receivable FYE 2021	---
* Tort Exclusion Amount Claimed in FYE 2021	\$0
* Capital Tax Levy Exclusion FYE2021	\$328,616
* Allowable Levy Growth Factor	1.0123
* PILOTs Receivable FYE 2022	---
* Available Carryover from FYE 2021	---

Tax Levy Limit Before Adjustments/Exclusions (\$332,658)

Exclusions

* Tort Exclusion	\$0
* Capital Tax Levy Exclusion FYE2022	\$0
* Teachers' Retirement System Exclusion	\$0
* Employees' Retirement System Exclusion	\$0
Total Exclusions	\$0

Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions (\$332,658)

* Total Tax Cap Reserve Amount Used to Reduce FYE 2022 Levy	---
* FYE 2022 Proposed Levy, Net of Reserve	---

Difference Between Tax Levy Limit and Proposed Levy (\$332,658)

* Do you plan to override the Tax Cap for FYE 2022 ?	---
--	-----



Walks you through the process
and includes additional guidance

Step 1 of 15 - Prior Year Real Property Tax Levy

Prior year levy is the total amount that was levied on the tax rolls for the prior year. Determining which items to include in the levy figure can be complicated. If you are unsure, consult the guidance below.

How to Determine Your Prior Year Levy



The amount levied for the prior fiscal year should include the following:

- Real property taxes levied for your school district's purposes
- Omitted taxes (e.g., removal of a tax exemption and addition of prorated taxes)

Amounts levied for school library districts are not included in the prior-year levy calculation.

For more detailed information on how the items listed above are used in the tax levy calculation, please refer to guidance issued by the [New York State Education Department](#).

Prior Year Real Property Tax Levy

According to the 2021 Tax Cap Form, the school district's proposed levy for the fiscal year ending 2021 was \$10,154,781

Does the proposed levy amount equal the amount actually levied?

- ☐ Yes, \$10,154,781 was the actual amount levied for the fiscal year ending 2021.
- ☐ No, the proposed levy differs from the actual amount levied. I will provide the actual amount levied for the fiscal year ending 2021.

Important to get it in timely – newspapers
usually report information



Cancel

Save and Close

NEXT

180 Day Calendar

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□ To get full Foundation Aid:

(c) Annual Hourly Requirement. Commencing with the 2018-2019 school year, for the purpose of apportionment of State aid, any school district must be in session for at least 180 school days, and during such 180 days the school district must meet the following minimum annual instructional hour requirement:

- (1) For pupils in half-day kindergarten, a minimum of 450 instructional hours.
- (2) For pupils in full-day kindergarten and grades one through six, a minimum of 900 instructional hours.
- (3) For pupils in grades seven through twelve, a minimum of 990 instructional hours.

We recommend you check your school calendars by March 2021 to see if additional days/hours need to be added before the end of the school year.

Further information available here:

<http://www.p12.nysed.gov/irs/statistics/enroll-n-staff/home.html>

What if Your District is Short?

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(j) Short session aid deduction. For the purposes of reducing State aid pursuant to Education Law §3604(7), "one day" shall mean:

- (1) For pupils in half-day kindergarten, two and one-half hours.
- (2) For pupils in full-day kindergarten and grades one through six, five hours.
- (3) For pupils in grades seven through twelve, five and one-half hours.

In the event that a school district has a total deficiency in hours that equals a fraction of hours per day pursuant to this paragraph, such deficiency shall be rounded up to the next whole day.

Lose $1/180^{\text{th}}$ of Foundation Aid for each day (or partial day) short.

The deduction occurs in the year following the short attendance school year.

The deduction is calculated by grade level.

- You don't lose aid on those grades that met the minimums.




Deduction Shows on the GEN Report

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ENT 14 + ENT 21)

PART II: ADDITIONAL GENERAL AIDS AND ADJUSTMENTS

30	2020-21 FULL DAY K CONVERSION AID	(ENT 122)
31	MISCELLANEOUS AID DEDUCTION	(SED USE ONLY)
32	2020-21 SHORT SESSION DEDUCT (-) 	(SED USE ONLY)
	2020-21 BUILDING AID ADJUSTMENT FOR FINAL COST REPORTS PURSUANT TO CH. 70 OF THE LAWS OF 2004 OR MISCELLANEOUS BUILDING AID ADJUSTED DUE TO STATUTE (FOR EXAMPLE, SALE OR TRANSFER OF SCHOOL BUILDING LEGISLATION)	
33	BUILDING AID ADJUSTMENT (+)	(SED USE ONLY)
34	BUILDING AID ADJUSTMENT (-)	(SED USE ONLY)
35	2020-21 GRAND TOTAL GENERAL AIDS	(ENT 24 + ENT 30 - ENT 31 - ENT 32 + ENT 33 - ENT 34 - ENT 26A)

180 Day/900-990 Hour Calendar

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- When you complete Form A, check:
 - ▣ Does it agree with your excel spreadsheet of hours and days?
 - ▣ Do you have enough days reported?
 - If not, does that make sense?
 - If short, recommend you discuss with your superintendent
 - Have estimate of potential aid deduct calculated



Federal Grants – Reporting due by March 31, 2021

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- If have $\geq \$750,000$ in federal expenditures, then need a separate Single Audit
 - ▣ Audit report uploaded through Business Portal – Survey 4

- If have between \$550,000 - \$750,000 in federal expenditures, then need to complete *Single Audit Report Exemption Form*



SINGLE AUDIT REPORT EXEMPTION FORM (Part 1 of 2)

This form must be completed and submitted if your agency is not required to have an audit of federal programs in accordance with OMB's Uniform Grant Guidance (2 CFR). If the form is not submitted upon request, your agency may be subject to withholding of funding for federal programs.

Agency Information:

www.oms.nysed.gov/oas/SingleAudit/documents/SED-Single-Audit-Exemption-Form2020Current.pdf

<u>Agency Name and Address</u>		<u>FEIN(s)</u>	<u>Fiscal Year End Date</u>
<u>Agency Representative</u>		<u>Title</u>	
<u>Telephone</u>	<u>Fax</u>	<u>Email</u>	

Certification:

For the fiscal year indicated above, the agency did not incur expenditures of \$750,000 or more for all federal programs and is not required to have an audit of federal programs in accordance with OMB's Uniform Grant Guidance.

<u>Agency Representative's Signature</u>	<u>Date</u>
--	-------------

Independent Auditor Information:

<u>Firm Name and Address</u>		
<u>CPA Name</u>		<u>New York State License Number</u>
<u>Telephone</u>	<u>Fax</u>	<u>Email</u>

The agency must fill in the information above and sign the certification. The form should be uploaded on the SED Survey tool.

Sample
Form –
Link
provided of
where the
form is
located

SINGLE AUDIT REPORT EXEMPTION FORM (Part 2 of 2)

If your agency expended between \$550,000 and \$750,000 for all federal programs, please complete the following table for all federal programs where expenditures were incurred:

Sample entry:

Federal Agency	Pass Through Entity (if applicable)	Pass Through Entity Identifying Number	CFDA #	Total Expenditures for fiscal year *
<i>United States Department of Education</i>	<i>New York State Education Department</i>	<i>0000-05-0000</i>	<i>84.010A</i>	<i>\$153,000</i>

Agency Name: _____

Federal Agency	Pass Through Entity (if applicable)	Pass Through Entity Identifying Number	CFDA #	Total Expenditures for fiscal year*

Where does this
information come
from?



NEW YORK STATE EDUCATION DEPARTMENT

About NYSED

Program Offices

News Room

Business Portal

Finance & Business

Po

Grants Finance



Reports

Forms

Guidance and Information

Contact Grants Finance

Procurement

Report Waste, Fraud and Abuse

[NYSED](#) / Grants Finance / Reports

Reports

Grants Finance offers several reports to help local agencies mar their records with the Department's. To view reports for a special agency's 12-digit BEDS (or agency) code and click on the Go bu

If the 12-digit code is not available, click on the appropriate cou then click on the agency's name. County codes are in parenthes

[Albany_\(01\).](#)

[Allegany_\(02\).](#)

[Broome_\(03\).](#)

[Cayuga_\(05\).](#)

[Chautauqua_\(06\).](#)

[Chemung_\(07\).](#)

Non-Child Nutrition
Federal Grants

Grants Finance Information

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NEW YORK STATE EDUCATION DEPARTMENT
GRANTS FINANCE
END OF YEAR REPORT FOR THE PERIOD 7/01/19-6/30/20
FEDERAL AND STATE GRANT PAYMENTS

RUN DATE: 9/10/20

CFDA #	REVENUE	PROJECT #	PAID IN 19-20	PAID TO DATE AS OF 9/10/20	BUDGET TOTAL AS OF 9/10/20
	F3289	0409-19-0048	6,777	67,761	67,761
84010A	F4126	0021-19-0010	59,279	106,464	106,464
84027A	F4256	0032-19-0016	22,445	224,447	224,447
84173A	F4256	0033-19-0016	1,056	10,551	10,551
84367A	F4289	0147-19-0010	21,308	26,635	26,635
84424A	F4289	0204-19-0010	8,000	10,000	10,000
TOTAL FOR 19 PROJECTS			118,865	445,858	445,858
	F3289	0409-20-7048	33,889	55,563	67,761
84010A	F4126	0021-20-0010	45,412	45,412	90,403
84027A	F4256	0032-20-0016	112,370	200,811	223,124
84173A	F4256	0033-20-0016	5,994	5,640	10,712
84367A	F4289	0147-20-0010	4,231	4,231	21,158
84424A	F4289	0204-20-0010	2,000	2,000	10,000
TOTAL FOR 20 PROJECTS			203,887	317,657	423,158
TOTAL FOR ALL PROJECTS			322,752	763,515	869,016
PROJECT COUNT			12		

CFDA = Catalog of
Federal Domestic
Assistance

84 = Department of
Education

84.XXX

XXX = specific grant

Pass Through Entity
is generally NYS
SED

Your books ↓

Federal Agency

Pass Through Entity (if applicable)

Pass Through Entity
Identifying Number

CFDA #

Total Expenditures for fiscal
year*

Other Common Federal Grants

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- Impact Aid in the General Fund
 - ▣ CFDA #84.041
 - ▣ Direct (not passed through SED)

- Child Nutrition:
 - ▣ https://portal.nysed.gov/pls/cn_port/cnkc_pkg.year_end_query
 - ▣ Passed Through NYSED
 - ▣ Don't forget Surplus Food from federal gov't

Example of Report from Child Nutrition

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Note: Report is on a cash basis so may need to look at two years to see the amounts recognized in the fiscal year.

End of Year Report

Child Nutrition Program

Total payments processed 07/01/19-06/30/20

LEA Code: 570101040000

SFA Name: Addison CSD

CFDA #	Program Name	Federal	State
10.559	Summer Food Service Program	\$50,030	\$283
10.553	Breakfast	\$81,819	\$4,155
10.555	Lunch	\$225,204	\$6,687
10.556	Milk		
10.582	Fresh Fruit and Vegetable		
10.555	Snack	\$4,253	



Total Payments		
Federal	State	Total
\$361,306	\$11,125	\$372,431

[Back to Query](#)

10.XXX

10 =
Department
of
Agriculture

Survey #4 Summary

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- Under Business Portal
 - ▣ SED Monitoring and Vendor Performance System
 - Office of Audit Services
 - Survey #4
- If had a Single Audit – normally due 9 months after the year end (3/31). 12/22/20 OMB extended 3 months due to COVID. Check with your external auditor.
- Complete Survey with either upload of Single Audit or Single Audit Exemption Form
 - ▣ Due by June 30, 2021



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Digging into Non-Resident Billings

What Every Business Official May Need to Know



Non-Resident Billings

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As a school district we may be called upon to provide services for students from other districts and/or sharing of our spaces with others.

This provides us the opportunity to bill others for providing the services.



Use of facilities, health services, parentally placed non-residents, foster care, homeless, neighboring districts attending your SWD programs, shared services, etc., etc.



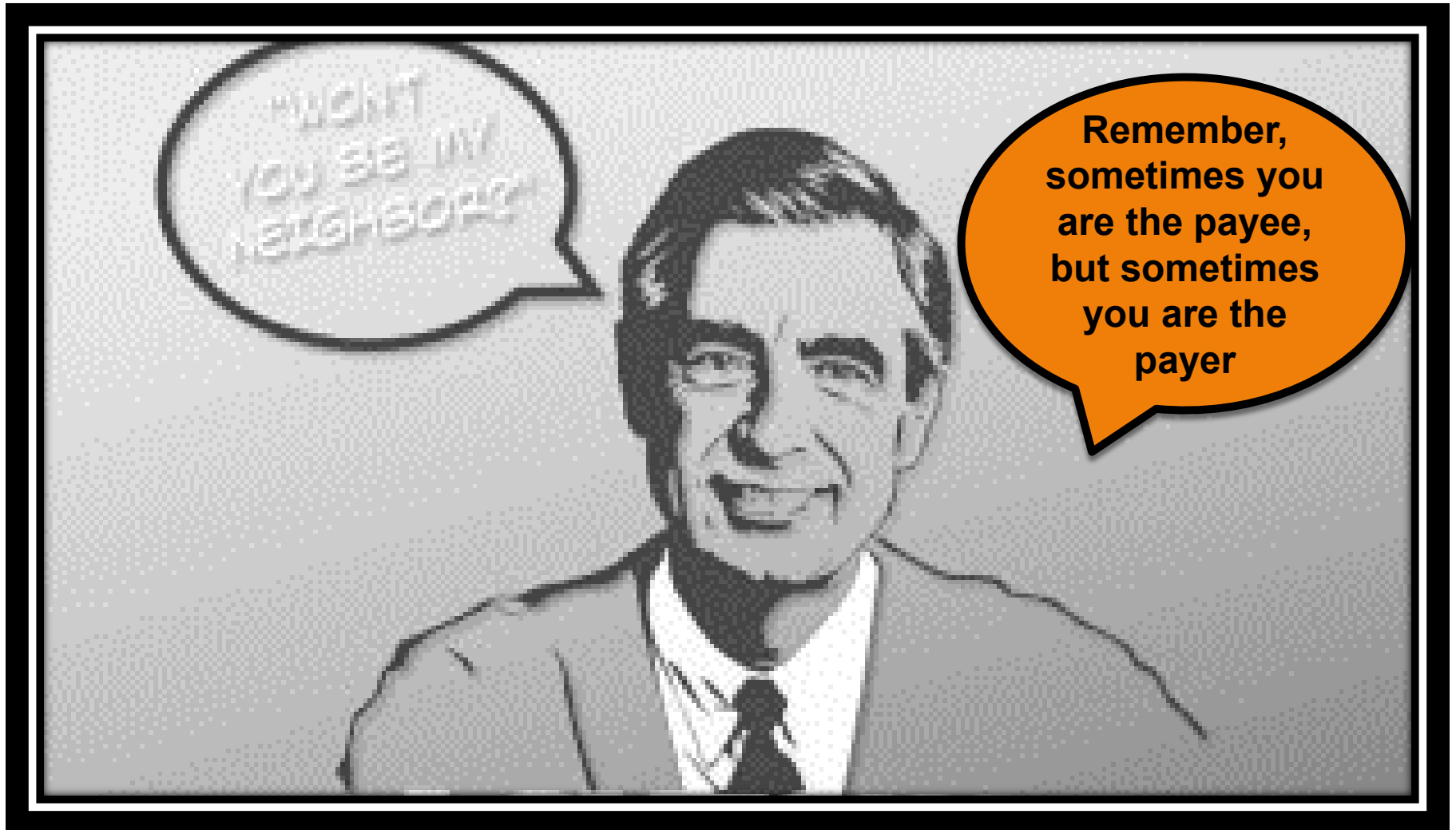
Why Do I Need To Know This?

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- Yes, generally the billing for non-resident services is done by the Treasurer or accountant
- As an SBO it would be beneficial to know:
 - ▣ Whom your district can bill and how much
 - ▣ Who will be billing your district and how much
- Although billing is better sooner than later, many times it is done at the end of the year
 - ▣ If significant, these receivables/payables can affect fund balance projections
 - ▣ You want to set the tone for how and when billing will be done

Recommended Guiding Principle

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What Could We Bill For?

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- **Health Services** – we are required to provide health services to the non-public schools within our district.
 - ▣ Similar level of service as what we provide on our own buildings.
 - ▣ Can charge back to other school districts the average cost of the service/per student for all children attending the non-publics from other districts.
 - ▣ Depending on the number of non-public students, this can be a large dollar amount.
 - Capital District – approximately \$300-\$1,200/student

Use of Facilities

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- ❑ **Use of Facilities-** Districts have the option of billing outside organizations for using district facilities – buildings and/or athletic fields
- ❑ Board policy on who can use facilities and fee schedule can help streamline this process
- ❑ Use of some type of form to outline expectations – estimated cost, who to invoice, type of organization – can also help
- ❑ Usually not a lot of money generated here
- ❑ Caution – many of the users are voters

Non-Resident Billings

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- ❑ Foster care children
- ❑ Parentally placed children
 - ❑ In your school district
 - ❑ In private schools within your district
- ❑ Homeless children from outside your district living temporarily in your district
 - ❑ Previously homeless children remaining until EOY
- ❑ SWD attending your special education program from another district
- ❑ Shared programs with other districts

What May a District Bill For?

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- Generally, the **net cost** to the district
- **Net cost** would be:
 - ▣ Costs incurred
 - ▣ Less any State Aid generated
 - Excess Cost Aid
 - Foundation Aid
 - ▣ Less any Federal Aid allocated from grants
 - Section 611
 - Section 619



Average Cost vs. Actual Cost

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- Generally, bill at the Non-Resident Tuition (NRT) Rate (“Seneca Falls Formula”):
 - ▣ NRT Rate output report available
 - Rates for both General Ed and Special Ed (1/2 K, K-6, 7-12)
 - Estimated rates during the year and final rates the following December
- If child in specialized program, e.g. F/T BOCES, private placement or in self-contained classroom, consider using the actual cost of the program

"Seneca Falls Formula"

- Formula for calculating non-resident tuition charges first established in 1949 in Matter of Common School District No.8, Town of Fayette (70 State Dept. Rep. 69). It involved the Seneca Falls Union Free School District No. 1, and thus became known as the "Seneca Falls Formula".
- That decision first stated that the formula should be based on the total cost of instruction for all pupils in grades K-12, allocated proportionately among student categories, including grades 1-6 and grades 7-12.
- Now set forth in Part 174 of the Regulations of the Commissioner of Education.
- District-reported data, both revenues and expenditures, are used to calculate total costs among various student levels and categories of students (students with or without disabilities) that are then divided by the appropriate membership.
- Such charges may not exceed the actual net cost of educating nonresident pupils.
- If the accounting records of the district providing the education are not maintained in such a way as to indicate the net cost, then the district must follow the formula set forth in the Regulations.
- Office of State Aid calculates a Non-Resident Tuition (NRT) rate for each district, both an estimated rate and an actual rate.
- The estimated and actual rates are "maximum" rates.
- The Commissioner has held that districts must use the state calculated rate unless their accounting records are sufficient to warrant a greater charge. Generally, districts have not been able to demonstrate that their own accounting records are sufficient to charge a rate greater than what the state calculates.
- When a district is billing the parent of a non-resident student, the parent should not be charged more if their student is a student with a disability, even if it costs the district more to educate such student (1994 opinion letter from the Office for Civil Rights of the U.S. Department of Education). Contracts between districts may use the formula rates calculated for general education students and for students receiving special education programs.
- Districts should reconcile the rates once the actual rates have been calculated after the end of the school year and then determine whether additional or reduced charges are warranted.

From The List of Output Reports

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[2020-2021 - Universal Pre-K Grant \(UPREK\)](#)



[2020-2021 - Actual Nonresident Tuition Report for Prior Year \(NRT\)](#)

[2020-2021 - Estimated Nonresident Tuition Report for Current Year \(NRTEST\)](#)

[2020-2021 - Component School District BOCES Aid\(BOC-CMP\)](#)

[2020-2021 - Estimated Component School District BOCES Aid\(EST-BOC-CMP\)](#)

[2020-2021 - SA129 Attendance Report](#)

Know The Placement Type of Your Children and Where They Are

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TUITION CHARGE FOR REGULAR EDUCATION STUDENTS BASED ON NET COST PER STUDENT:

HALF DAY K TUITION FOR REGULAR EDUCATION PUPIL (ENT 81)	0
FULL DAY K-6 TUITION FOR REGULAR EDUCATION PUPIL (ENT 82)	7,724
GRADE 7-12 TUITION FOR REGULAR EDUCATION PUPIL (ENT 83)	8,313
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)	18,894
GRADE 7-12 TUITION FOR SPECIAL EDUCATION PUPIL (ENT 87)	19,483

District #1

District #2-
5 minutes
away

TUITION CHARGE FOR REGULAR EDUCATION STUDENTS BASED ON NET COST PER STUDENT:

HALF DAY K TUITION FOR REGULAR EDUCATION PUPIL (ENT 81)	0
FULL DAY K-6 TUITION FOR REGULAR EDUCATION PUPIL (ENT 82)	13,025
GRADE 7-12 TUITION FOR REGULAR EDUCATION PUPIL (ENT 83)	20,408
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)	58,161
GRADE 7-12 TUITION FOR SPECIAL EDUCATION PUPIL (ENT 87)	65,544

Best Practices

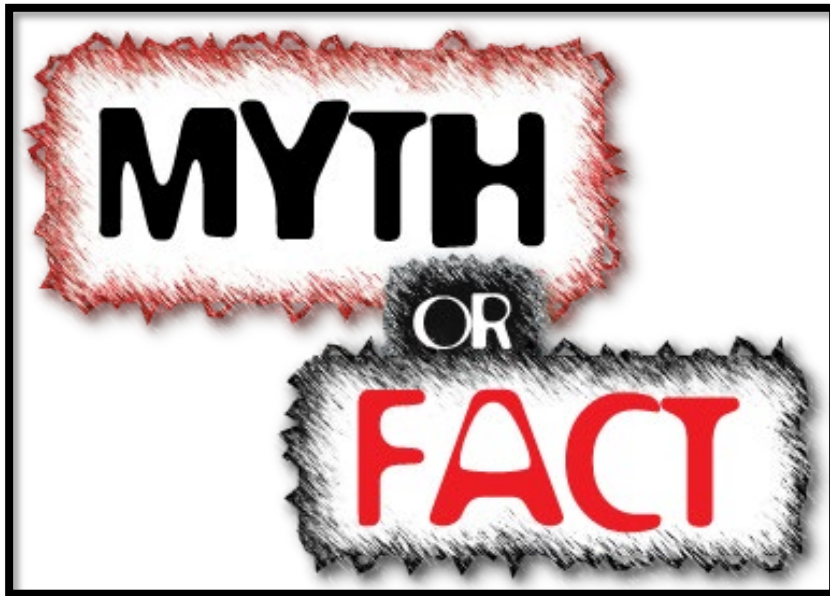
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- ❑ Inform person/organization that your district plans to invoice at the **beginning** of the process
- ❑ Make sure district employees are aware of opportunities/responsibilities
- ❑ Have Board policies on Use of Facilities/Rate schedules
- ❑ Use of contracts/forms, as appropriate
- ❑ Bill timely
 - ❑ Consider payment plan
 - ❑ Follow up on invoices
- ❑ Bill accurately
 - ❑ Know your facts, provide sufficient details

**I HAD A
GOOD IDEA.
ONCE.**

Related Question: Does Having More Children Give Us More State Aid?

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- Often, we hear of districts allowing non-residents to attend for free as they think the added student count will give them more State aid
- Generally, no.





Once It is Determined that Your District Has Someone to Bill.....

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- We have a Guidebook on Non-Resident Billing:
[Reimbursement for Nonresident Pupils](http://questar.org)
[\(questar.org\)](http://questar.org)
- I love examples! This Guidebook delivers.



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Summary

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- Review your understanding of services that your district can bill for
- Make sure your staff understands the process
 - ▣ More complicated than it looks
- Check in on the process during the year
- Consider if there are services that your district can share with others
 - ▣ Any win-win options out there for both districts?



Questions?

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State Aid and Financial Planning Service

Questar III BOCES
10 Empire State Boulevard
Castleton, NY 12033
518-477-2635
Option 1 (SAP)

<http://sap.questar.org>
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Upcoming dates:

3/25/21 – April SBO Calendar
4/21/21 – May SBO Calendar
5/26/21 – June SBO Calendar
6/23/21 – July SBO Calendar