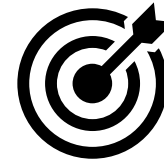


PUTTING STUDENTS FIRST



February 2024 Knowledge Café

State Aid and Financial Planning Service

Agenda

2



- ❑ SBO Calendar for March 2024
- ❑ Single Audit and Single Audit Exemption Filings
- ❑ Kathy's Corner – Review Your 180 Day Calendar Now
- ❑ Budgeting Tips in Uncertain or Changing Times
- ❑ Questions and Answers



SBO Calendar for March 2024

3



Task	Due Date	Filing Requirement	Notes	Priority
ESSA Financial Transparency reporting due for Big 5 districts	3/1	Annually	School districts, except for Dependent districts, must submit 2022-23 expenditure data by December 31, 2023. Dependent districts will need to submit by March 1, 2024.	Required
Last day to submit 2023 Calendar Year Building Condition Surveys to ensure Building Aid in the current year	3/1	Annually	The 2023 Building Condition Survey (BCS) must be completed by 12/31/2023 and submitted by 3/01/2024.	Required
Prepare and Submit Property Tax Cap Calculation form on OSC portal. See: NYS OSC Portal Login	3/1	Annually	Due March 1st. Data must be submitted via OSC's online portal. As required per EL §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 fiscal year.	Recommended Best Practice
File NYS Sales Tax Return for quarterly & annual filers	3/20	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, <u>January</u> and February if filing on a quarterly basis. Please check the instructions of the applicable forms to verify the correct due date when available. Annual sales tax filers using form ST-101 are also due on this date.	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	3/31	Monthly		Recommended Best Practice
Budget Development - Continue	3/31	Annually		Recommended Best Practice

SBO Calendar for March 2024

4

Task	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	3/31	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
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	3/31	Monthly		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	3/31	Annually		Required
Federal and State Cafeteria Reimbursement Form	3/31	Monthly		Recommended Best Practice
If necessary, collect school bus route data for one day for Non-Allowable Pupil Decimal (NAPD) calculation.	3/31	Annually		Required
Monthly Profit/Loss Statements for School Food Service	3/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	3/31	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 March 2024

5

Task	Due Date	Filing Requirement	Notes	Priority
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	3/31	Quarterly	Transmit policy, district contact information and form to request inclusion on list of individuals to be notified 48 hours in advance of toxic pesticide applications to parents and district staff. Notification required after the close of summer session, after winter break, after spring break and after the end of each school year. Notification not required for use of pesticides exempt from reporting requirements.	Recommended Best Practice
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	3/31	Monthly		Recommended Best Practice
Prepare for Budget Presentation	3/31	Annually		Recommended Best Practice
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. See: NYS OSC Retirement Online System	3/31	Annually	Report may be submitted annually from January through March	Required
Review BOCES invoices for appropriate services and charges	3/31	Monthly		Recommended Best Practice
Review reserve balances as of 3/31 and intended use of reserves for Property Tax Report Card reporting in April	3/31	Annually		Recommended Best Practice
Review school calendar before spring break - ensure 180 days of session and 900/990 annual hours of instruction by the end of the year	3/31	Annually		Recommended Best Practice

❧ SBO Calendar for March 2024 ❧

6



Task	Due Date	Filing Requirement	Notes	Priority
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)	3/31	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
State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance	3/31	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
Submit IDEA Section 611 and 619 2022-23 MOE compliance calculator	3/31	Annually	2022-23 IDEA MOE Compliance due date to be determined.	Required
Transportation Request for Non-Public Schools - due April 1st	3/31	Annually		Required
Treasurer's Report	3/31	Monthly	Report on prior month's activities	Required
Uncollected Taxes - due from county	3/31	Annually	Due April 1st to non-city school districts	Required





Topics Covered Last February



7

- ❑ Building Condition Survey
 - ❑ 2023 Calendar Year Survey's Report due by 3/1/24
- ❑ Budget Calendar responsibilities for March
- ❑ Calculations of State Aid in the Executive Budget
- ❑ Billing Opportunities
 - ❑ Health Services
 - ❑ Use of Facilities
 - ❑ Non-Resident Billings

8 Federal Grant Reporting

Submit either Single Audit or Single Audit Exemption Form – due 3/31/24

Federal Grants – Reporting due by March 31, 2024

9

- If your district had $\geq \$750,000$ in federal expenditures in 22-23, then you needed a separate Single Audit
 - ▣ Single Audit report needs to be uploaded through the Business Portal – Survey 4

- If had between \$550,000 - \$750,000 in federal expenditures in 22-23, then need to complete the *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 a Single Audit or Program-Specific Audit conducted in accordance with Uniform Guidance 2 CFR Part 200.501. If the form is not submitted upon request, your agency may be subject to withholding of funding for federal programs.

Agency Information:

<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 Uniform Guidance 2 CFR Part 200.501.

<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. Exemption forms that do not have a signature and are not submitted for the appropriate fiscal year (e.g., year-end 2023 is uploaded in 2023 cycle) will not be accepted. For School Districts and BOCES, the form should be uploaded in Survey 4 in the NYSED Application Business Portal. Charter Schools, not-for-profits, and other entities should e-mail the form to FSandSingleAudit@nysed.gov.

Guidance on submitting either the Single Audit or the Exemption Form is available here:

[Submission of Single Audits or Program-Specific Audits | New York State Education Department \(nysed.gov\)](#)

Both are done through the Business Portal

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	Assistance Listings/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	Assistance Listings/CFDA #	Total Expenditures for Fiscal Year*

Where does this
information come
from?



▲ Not secure | www.oms.nysed.gov/cafe/reports/

 Board of Regents | Univer

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

Go

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

[Albany_\(01\).](#) [Allegany_\(02\).](#) [Broome_\(03\).](#)

[Cayuga_\(05\).](#) [Chautauqua_\(06\).](#) [Chemung_\(07\).](#)

Non-Child Nutrition
Federal Grants

Grants Finance Information

13

NEW YORK STATE EDUCATION DEPARTMENT
GRANTS FINANCE
END OF YEAR REPORT FOR THE PERIOD 7/01/22-6/30/23
FEDERAL AND STATE GRANT PAYMENTS

RUN DATE: 8/07/23

④		③			
CFDA #	REVENUE	PROJECT #	PAID IN 22-23	PAID TO DATE AS OF 8/07/23	BUDGET TOTAL AS OF 8/07/23
84425C	A4286	5895-21-0010	1,419	14,182	14,182
84425U	F4289	5880-21-0010	305,321	503,954	801,325
84425U	F4289	5882-21-0010	57,230	79,644	112,073
84425U	F4289	5883-21-0010	35,346	57,760	112,073
84425U	F4289	5884-21-0010	93,560	205,630	560,351
84425D	F4289	5891-21-0010	353,935	581,880	672,699
84425C	F4289	5896-21-0010	33,261	58,229	58,229
TOTAL FOR 21 PROJECTS			880,072	1,501,279	2,330,932
84010A	F4126	0021-22-0010	11,088	117,417	117,417
84027X	F4256	5532-22-0016	36,588	36,588	40,654
84173X	F4256	5533-22-0016	4,073	4,073	4,526
84367A	F4289	0147-22-0010	2,308	23,077	23,077
84424A	F4289	0204-22-0010	1,000	10,000	10,000
TOTAL FOR 22 PROJECTS			55,057	191,155	195,674
	F3289	0409-23-7048	162,902	162,902	181,003
84010A	F4126	0021-23-0010	23,392	23,392	117,910
84027A	F4256	0032-23-0016	200,827	200,827	223,142
84173A	F4256	0033-23-0016	9,954	9,954	11,060
84367A	F4289	0147-23-0010	3,862	3,862	19,311
84424A	F4289	0204-23-0010	2,000	2,000	10,000

CFDA = Catalog of
Federal Domestic
Assistance

84 = U.S. Department
of Education ①

84.XXX

XXX = specific grant

Pass Through Entity
is NYS SED for these
grants ②

Federal Agency

Pass Through Entity (if applicable)

Pass Through Entity
Identifying Number

CFDA #

Total Expenditures for fiscal
year*

①

②

③

④

Your books

Other Common Federal Grants

14

- ❑ Impact Aid in the General Fund
 - ❑ CFDA #84.041, Direct
 - ❑ Funded from the US Department of Education
- ❑ Emergency Connectivity Fund Program
 - ❑ CFDA #32.009, Direct
 - ❑ Funded from the US Federal Communications Commission
- ❑ Disaster Grants – Public Assistance
 - ❑ CFDA #97.056, Direct
 - ❑ Funded from the US Department of Homeland Security

Child Nutrition Federal Aid Programs

15

- From the US Department of Agriculture and passed through NYS Child Nutrition:
 - ▣ 10.553 – National School Breakfast Program
 - ▣ 10.555 – National School Lunch Program
 - ▣ 10.556 – National School Milk Program
 - ▣ 10.555 – National School Snack Program
 - ▣ 10.559 – School Summer Feeding Program
 - ▣ 10.582 – Fresh Fruits and Vegetables
 - ▣ 10.649 – State Pandemic Electronic Benefit Transfer (P-EBT) Admin Cost Grants

Survey #4 Summary

16

- Under Business Portal
 - ▣ SED Monitoring and Vendor Performance System
 - Office of Audit Services
 - Survey #4
- If your district had a Single Audit – Due 9 months after the year end (3/31)
- Complete Survey with either upload of Single Audit or Single Audit Exemption Form
- Need a Corrective Action Plan (CAP) for any findings noted in the Single Audit and BOE approval of CAP



17

Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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



Kathy's Corner

Reminders from an
SBO...
Mid-Year Review of
180 Day Calendar



180 Day Calendar



19

- Review hours and days ahead of time for planning purposes
- Review all contracts (teachers/administrators etc.)
 - ▣ Bell schedule change?
- Review Snow Days
 - ▣ Before you give back, will you be compliant?
 - ▣ School Breaks
 - Work from farthest break and work yourself back to give back days
- Ensure that the attendance clerk is properly entering days
 - ▣ Back-up is necessary
 - ▣ Claim Forms

Tips

20

- ❑ Have your calendar approved by BOE
 - ❑ Amendments should be brought to the BOE
 - ❑ Discuss with district timely for planning purposes
- ❑ Reference your BOCES calendar
 - ❑ Then work on your own district one
 - ❑ Ensure that you are following contract language
- ❑ Professional Development
 - ❑ Should have an agenda
 - ❑ Superintendent should ensure that actual PD is occurring in case of audit

A red rectangular box with a white decorative border containing the word "TIPS" in white capital letters.

TIPS

SED Guidance

21



Board of Regents | University of the State of New York

Search State Aid

NEW YORK STATE EDUCATION DEPARTMENT

Index A-Z

About NYSED

Program Offices

News Room

Business Portal

Finance & Business

Policy & Guidance

State Aid

[View District Data](#)

Go Clear

2023-24 Calendar of Deadlines

2023-24 State Aid Handbook

Topics

Attendance and Enrollment

BOCES

Building

Charter Schools

Payment

Special Education

ST-3

Transportation

SAMS

General State Aid Information

Forms

Contact Us

Links to Related Sites

NYSED / State Aid / Topics / Attendance and Enrollment

Attendance and Enrollment Information

Contact: OMSSAMS@nysed.gov

[Attendance and Enrollment Frequently Asked Questions \(FAQ\)](#)

[FTE Calculator](#)

[Instructional Time Waiver Decisions](#)

[Model Calendars](#)

[Regulations, Guidance & Emergency Declaration Application](#)

[SAMS Help](#)

[Textbook, Software, Library Materials, and Computer Hardware & Equipment](#)

Attendance Latest News

12-7-2023

Now Available: 180 Day Model Calendar Available for Completion

The 180 Day Calendar for the 2023-24 School year is now available for district use. The 2024-25 School Year Model Calendar has been released for planning purposes only. [Model Calendars](#)

12-1-2023

[Asian Lunar New Year & Diwali Guidance](#)

08-25-2023

[Directions for Schedule A-8 \(Extraordinary Condition Days and State of Emergency Days\)](#)

02-3-2023

Reminder: The Office of State Aid has posted a [list of Frequently Asked Questions about attendance](#), including information regarding instructional hours and session days for state aid purposes.



22

Digging into the Budget Development Process

Budgeting in Uncertain or Changing Times

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

Budget Development thru March

23

2024
2025

SAMPLE BUDGET DEVELOPMENT

STATE AID & FINANCIAL PLANNING SERVICE

DATE	BUDGET DEVELOPMENT
October 2023	Present 2024-25 budget calendar and budget development procedures to the Board of Education for adoption.
November 2023	Meet with budget builders and distribute budget guidelines.
December 2023	Meet with finance committee (preliminary budget presentation by budget builders).
January 2024	Meet with finance committee and/or Board of Education (on parameters).
January 2024	Meet with budget builders various throughout the month.
February 2024	Budget builders submit program budget composite to Business Office.
February 2024	Present 2024-25 preliminary budget forecast and budget assumptions to the Board of Education.
March 1, 2024	Submit 2024-25 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only).
March 2024	Present 2024-25 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support).
March 2024	Present 2024-25 debt service and employee benefits budget to the Board of Education for review and comment.
March 2024	Present 2024-25 instructional and special education budget to the Board of Education for review and comment.

Tax Cap Tips



24

- ❑ Tax Cap is due by March 1st
- ❑ Included in the reporting is the amount that your district plans on levying
 - ❑ Without knowing what the final State Budget might include, this can be a stressful part of the form
 - ❑ Please note that you can revise the Tax Cap form as many times as you want/need
 - ❑ OSC Tax Cap Reporting System is open throughout the spring
- ❑ Unless you absolutely know you are going out over the tax cap, it is recommended you hold off on reporting that until formally approved

Common Questions – Transfers to Capital

25

- How do Transfers to Capital (TTC) affect the Tax Cap?
 - ▣ Technically, they don't
 - ▣ A budgeted Transfer to Capital does not directly increase the Capital Exclusion
 - ▣ What does affect the Tax Cap is what the district plans to pay from the H522-Expenditures from Appropriations account in the 2024-25 school year
 - ▣ Example: \$1,000,000 budgeted for TTC in 24-25; plan to spend \$300,000 out of H522 in 24-25
 - \$300,000 would be the amount included in the capital exclusion (and increases the Tax Cap)

Common Questions – Pension Exclusion

26

- What is the Pension Exclusion all about?
 - ▣ The Tax Cap provides some relief when the TRS or ERS contribution rates increase by more than 2 percentage points
 - ▣ Districts are allowed to increase the tax cap by the portion of the rate beyond a 2% increase x the projected covered salaries for 24-25
 - ▣ For 24-25: Average ERS rate is increasing to 15.3%, up from 13.2%, thus a 2.1% rise in the rate
 - .1% x Projected covered salaries for ERS for 24-25 is the exclusion
 - Projected covered salaries is what the ERS bill will be based on vs. actual salaries for 24-25
 - ▣ Note: unlike PILOTs and Capital Exclusions, the following year's tax cap is not affected by the 24-25 pension exclusion

Common Questions – BOCES Rent & Capital

27

- ❑ How do I include the BOCES rent and capital projected expenditures and revenues in the Tax Cap?
- ❑ Your BOCES should provide you with the projected cost of rent and capital for 24-25 and also the projected BOCES Aid on these costs
 - ▣ *Note:* The rent and capital portion of your BOCES expense is aided current vs. in the following year
- ❑ Include expense portion with your other capital expenditures (↑ exclusion) and include the BOCES Aid with your other capital related State Aid (↓ exclusion)

Common Concern – My Tax Cap is Too High/Low

28

- While the tax cap formula is fixed, you do have some options available to you
- Is your Tax Cap lower than what the community would approve?
 - Sometimes caused by a drop in the Capital Exclusion. If so, consider:
 - Purchasing a bus
 - \$100,000 Transfer to Capital that can be spent in 24-25
 - Paying down higher BAN principal amount
- Sometimes caused by increase in PILOTs
 - Make sure you include the higher PILOT revenue in the next budget

Common Concern – My Tax Cap is Too High/Low

29

- Is your Tax Cap higher than what the community would approve? Consider if:
 - Any of the expenditures in the 24-25 budget could be funded from a reserve or one-time use of fund balance
 - Reserve for Debt
 - Capital Reserve / Bus Replacement Reserve
 - Additional Appropriated Fund Balance
 - All of these would lower the Capital Exclusion and thus lower the Tax Cap
 - You can always go out below the Tax Cap, but make sure you understand what that may do to the following year's Tax Cap and make plans now



Executive Budget Reductions in State Aid

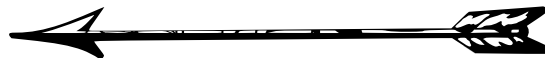
30

- The Governor has proposed two changes to the Foundation Aid formula:
 - Change CPI increase from prior year's CPI (4.1%) to the average of the last 10 years less high and low years (2.4%)
 - Affects all districts
 - Removes Hold Harmless provision for those districts that currently receive more Foundation Aid than the formula generates
 - Proposal is to pay the revised Foundation Aid formula + a transition adjustment (between 50% - 91% of the difference between 23-24 Foundation Aid and revised 24-25 estimated Foundation Aid)

Executive Budget vs. District Budget

31

- Don't let the uncertainty stop you from moving forward with your district's budget preparation
- "Word on the street" is that it is possible that the State Budget will be late again this year
 - ▣ Due by April 1st; last year was 5/1/23
- Don't assume the worst only – make plans for a few outcomes so the BOE will be able to pivot when necessary



Budgeting in Uncertain Times

32

- Develop during the budget process what are the district's priorities
 - ▣ This will help identify those areas that shouldn't be cut and those that may be able to be
 - Stops the “every activity is reduced by X%” and then no programs have enough money to be effective
 - Tiers of potential cuts can be identified
 - ▣ Include in the evaluation any new positions funded from the COVID grants that have or will be ending by 9/30/24
 - Do they need to be included in the General Fund in 24-25?
 - ▣ Be cautious of causing unneeded panic

Even if Foundation Aid Formula Remain Unchanged for 24-25

33

- It is time for each district with declining enrollment and/or increasing property/income wealth to begin or to continue discussions on a long-range plan for the district that considers, at a minimum:
 - ▣ Enrollment projections
 - Including needs of the projected enrollment, e.g., ELL, etc.
 - ▣ Right sizing staffing
 - ▣ Prioritizing programs
 - ▣ Reviewing employee benefits
 - Are they consistent with other districts?
 - ▣ Any options available to share services?
 - Through your BOCES or close by districts

Don't Forget the Other Side of the Budget Either – Fund Balance

34

- Over the last few years, many districts were able to add to their fund balance from open positions, limitations on programs due to COVID protocols and supplanting of expenses from CRRSA and ARPA grants.
- Appropriating more fund balance to offset potential cuts can give you more time to thoughtfully make cuts going forward.
 - If aid restored, full appropriations will be available for 24-25.
 - If aid not restored, BOE still has ability to either make cuts in 24-25 or use the 24-25 year to plan future cuts.

Don't Forget the Other Side of the Budget Either – Revenues

35

- It is always a good time to ensure that you are maximizing revenues, but critical when the budget is more volatile.

- Some areas to consider:
 - ▣ Interest – are you investing district resources to maximize interest revenue?
 - Adjust 24-25 budget for higher interest rate?
 - ▣ Review your State Aid
 - Are you getting all that you are entitled to?
 - ▣ Billings to others
 - Are they properly calculated, billed timely and promptly followed up on?





Conclusion



- ❑ Make sure to submit the Single Audit or Single Audit Exemption Form by 3/31/24.
- ❑ Review 180 Day Calendar for 23-24 – remember that insufficient days in 23-24 causes 24-25 Foundation Aid to be reduced.
- ❑ Between now and the end of April the budget development will be in full swing.
 - ❑ Develop various funding options due to the uncertainty of the amount of Foundation Aid for 24-25.
 - ❑ Add potential budget meeting(s) in April to give yourself some added flexibility and reduce the stress level. Extra meetings can always be cancelled!

Questions?

37

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:

March 13, 2024

April 17, 2024

May 15, 2024

June 26, 2024