Knowledge Café

July 2022

State Aid & Financial Planning Service

Agenda

- SBO Calendar for August 2022
- Kathy's Corner
  - Tips for Preparing the ST-3
- Completing the ST-3 and Claim Forms
  - Tips for ensuring the data reported is accurate and consistent between the ST-3 and Claim Forms
- Questions & Answers

STATE AID & FINANCIAL PLANNING SERVICE
50 YEARS ANNIVERSARY
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SBO Calendar for August 2022

Task	Due Date	Filing Requirement	Notes	Priority
Attorney Reporting	8/15	Annually	Due 45 days after the close of the fiscal year - EL §2053. Use NYSED Business Portal - SED Monitoring and Vendor Performance.	Recommended Best Practice
Submit school tax rates and school tax bill data files to **school.taxrates@tax.ny.gov**	8/17	Annually	**The due date of 8/17 is used as an approximation here.** Please check for updated communications from NYS DTF for the 2022-23 tax rate due date.	Required
Final Review and Correction of Fall 2021 Enrollment and Free & Reduced-Price Lunch (FRPL) Counts Affecting your District's State Aid	8/19	Annually	Review the Three-Year Enrollment Summary Report available on the Information and Reporting Services Portal (IRSP)	Recommended Best Practice
School District Income Verification (SDIV) - Review of ORPTS-assigned school codes by school districts	8/19	Annually	SDIV Program Resources	Recommended Best Practice
2nd report of EPE contact hours for 2021-22 using Form SA160.2	8/25	Annually	Final payment up to the maximum apportionment will be paid after October 1st based on these claims. If claims exceed the maximum statewide apportionment, aid will be prorated. This form must be submitted to claim EPE hours through June 30.	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	8/31	Monthly		Recommended Best Practice

SBO Calendar for August 2022

Task	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	8/31	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
Business Office Orientation for New School Employees (if applicable)	8/31	Annually		Recommended Best Practice
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	8/31	Monthly		Recommended Best Practice
Direct Certification matching process DCMP (food service) DCMP information	8/31	Annually		Recommended Best Practice
Ensure students' prior year eligibility status for free/reduced meals is carried over for first 30 operating days of the 2022-23 school year	8/31	Annually		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	8/31	Monthly		Recommended Best Practice
LEA Consolidated Application for ESSA-Funded Programs	8/31	Annually		Recommended Best Practice

Meet with Food Service Director

SBO Calendar for August 2022

Task	Due Date	Filing Requirement	Notes	Priority
Monthly Profit/Loss Statements for School Food Service	8/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	8/31	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
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	8/31	Monthly		Recommended Best Practice
Prepare for accounting and reporting of Community Schools Set-Aside funds due in annual September SAMS filing through NYSED business portal (SS-8)	8/31	Annually	Due 9/2 - EL §3601. Programmatic questions can be directed to the Office of Student Support Services. Questions related to operation or submission of the SAMS form should be directed to State Aid.	Recommended Best Practice
Prepare Forms - A, FT, FB, and ST-3	8/31	Annually	Due 9/2 - EL §3601.	Recommended Best Practice
Prepare Management Discussion and Analysis for Financial Statements	8/31	Annually		Recommended Best Practice
Prepare Tax Warrant and Collection Process for BoE Approval (CSDs & UFSDs)	8/31	Annually	The Board of Education must approve the tax warrant by the warrant date. Warrant dates will vary throughout the state but for the most part on or before 9/1 for Central Schools and Union Free Schools, on or before 10/1 for Small Cities and Big Five. In Nassau County, Long Island the tax warrant date is August 15th. Suffolk County warrant date is October 1st.	Required

SBO Calendar for August 2022

Task	Due Date	Filing Requirement	Notes	Priority
Review BOCES invoices for appropriate services and charges	8/31	Monthly		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	8/31	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 Transportation Leases to the Office of Education Management Services	8/31	Annually	Aid on leases begins 12 months after the lease begins. Only leases approved by Education Management Services will be aided.	Recommended Best Practice
Tax Collectors Notice	8/31	Annually	Publish twice in two newspapers with 1st notice one month before taxes are due on 9/30 to inform property owners of 9/1 to 9/30 tax collection period. Required by RPTL §1322.	Recommended Best Practice
Teacher and support staff Salary Statements - update if necessary	8/31	Annually		Recommended Best Practice
Transportation Contracts - must be signed by contractor & Board President or designee on or before the date service begins. Must be signed by Superintendent on or after the contract agreement date	8/31	Annually	Executed contracts must be submitted to SED within 120 days of the start of service. Transportation Aid will be prorated if contract is signed after start of service regardless of 120 days.	Recommended Best Practice

SBO Calendar for August 2022

Task	Due Date	Filing Requirement	Notes	Priority
Transportation Information - (bus route, pick-up time, drop-off etc.)	8/31	Annually	Meet with Transportation Supervisor	Recommended Best Practice
Treasurer's Report	8/31	Monthly	Report on prior month's activities	Required
Update meal pricing in food service point of sale systems - BoE approved for full meal prices, input updated federal and state meal reimbursement rates (See CNMS website for updated rates) School Lunch Annual Reimbursement Rates	8/31	Annually		Recommended Best Practice

Topics Covered Last

Verifying Data Reported to SIRS

- ✓ Due in August each year
- ✓ Once date passes, data can't be changed
- ✓ Make sure the information is accurate
  - Used in various State Aid formulas
  - MOE Calculator

Attorney Reporting

- ✓ Due 45 days after the year end
- ✓ Reporting information about any attorney you paid whether through P/R or A/P

ESSA Funded Consolidated Application

- ✓ Due 8/31 each year
- ✓ For all the Title grants (I, II, III, IV, V)

Tax Collection Process

- ✓ Due 8/31 each year for upstate districts

A quick look back

SIRS Guidance

NYSED / P-12 / IRS / Student Information Repository System/

Student Information Repository System (SIRS) Guidance

Archive of SIRS Manuals

The information below provides guidance on reporting data to the Department via the Students Information Repository System.

- **2021-22 SIRS Manual 17.14** (Word) (PDF) [Updated 06/03/2022]
- NYSED Data Elements List
- Teacher and Principal Annual Professional Performance Review
- SIRS Special Education Codes and Descriptions
- eScholar Templates for SIRS Reporting
- NCLB/ESEA and Accountability
- Regents Score Ranges
- Verifying and Certifying Data in SIRS
- Special Education Requirements
- 2020 Backmapping Schools
- Article 81, OCFS, DOCS, OMRDD, and OMH Schools
- Level 0 Validation Rules

https://www.p12.nysed.gov/irs/sirs/

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Dropouts/Noncompleters
Elementary/Middle-Level Students
English Language Learner (ELL) Students

Very detailed guidance – 289 pages long!

Share with your District Data Coordinator.

New York State Student Information Repository System (SIRS) Manual

Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

Kathy's Corner

Completing the ST-3

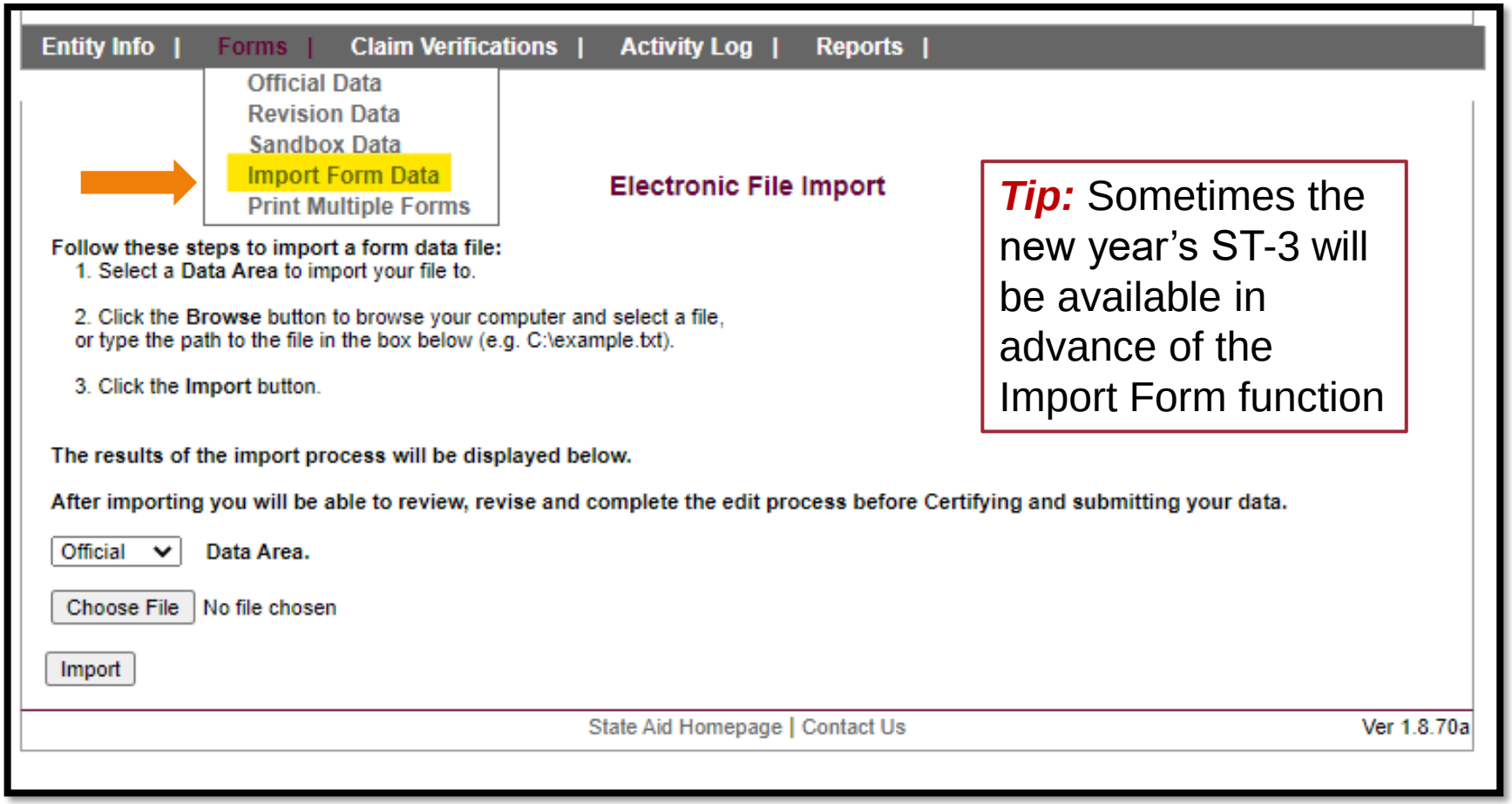
Lessons Learned the First Time I Helped a District Do Their ST-3

ST-3 Lessons

- If you have good information in your accounting records, you can import a lot of the information into the ST-3!
  - Current year actuals – all funds
  - Budgeted amount for next year – all funds
  - Takes a few minutes!

- *Tip:* Good idea to make sure the books are “closed” before you import them
  - “Closed” means the Treasurer has run the routine to close out the detailed revenues and expenditures to fund balance.

Import Function in SAMS



Tip: Sometimes the new year's ST-3 will be available in advance of the Import Form function

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

Steps to Follow

- Complete each section.
- Check your work.
- Run Edit Report and clear issues.
  - Be descriptive in your responses. “Correct” is not enough!
- Save and Ready forms.
- Have Superintendent certify.
- Don’t Submit Claim Forms before ST-3 submitted because some of the edit check won’t work!
  - For example, the check between the Supplies charged to Transportation in the ST-3 should be equal to or close to the expenses reported in the Claim Forms
    - Only difference should be non-allowable expenditures

The Details

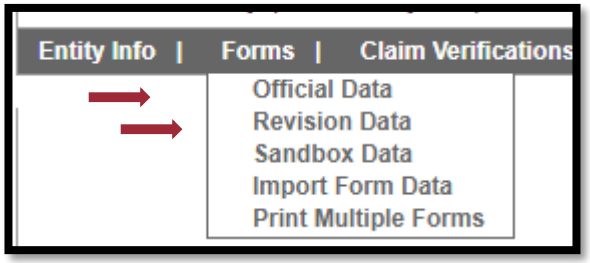
When you first enter information, you enter the information under the “Official Data” section.

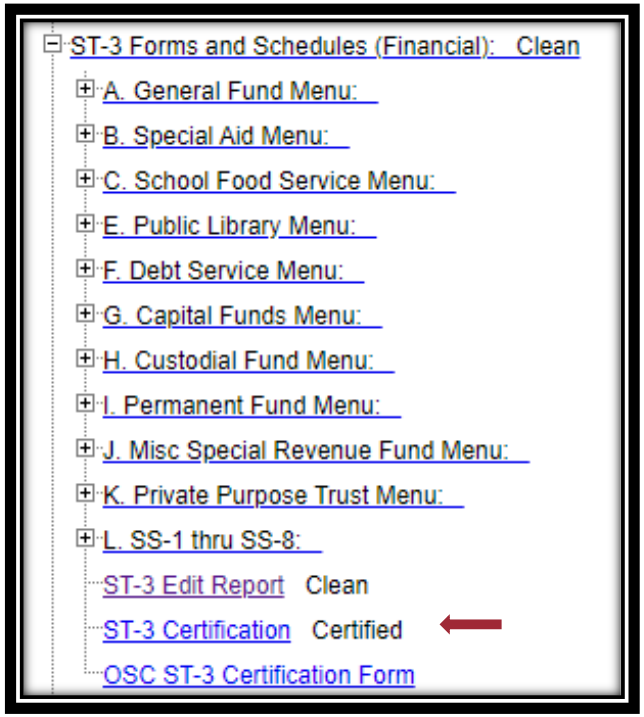
Once you submit the ST-3 to SED, any further entries in the ST-3 need to be done under the “Revision Data” section.

The Superintendent’s permissions must Certify the form(s) and submit them to SED, the first time.

- ✓ All forms should say “Ready” before submission.
- ✓ If corrections are needed, they need to be done under the “Revision Data” section, but anyone with permissions can submit.
- ✓ Be aware that the Superintendent will be notified when revisions are submitted. ☺

Periodically, check the Activity Log to make sure ST-3 was submitted & to look for any correspondence from SED.





Don’t Forgot the Supplemental Schedules

We *harp* on these for a reason!

- SS10-SS16 – for reporting cost of district operated Special Ed Summer School program
  - Reporting Summer 2021 now so can be completed any time!
- SS31-SS34 – for reporting cost of running the CPSE
- They have their own certifications!
  - Make sure they get certified and submitted too!

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Digging Into Preparing the Claim Forms/ST-3 - Part II

Tips for Minimizing Your Time and Maximizing Your Efforts

Working Together to Maximize Aid

- Generally, we see the Treasurer complete the ST-3 and the SBO complete the Claim Forms
- That is fine but work together!

- Here are 10 examples we hope will convince you!

Transportation Expenditures

Example #1

ST-3	Claim Forms
▪ Treasurer reports Transportation costs in A5510 codes. ▪ So, if Treasurer makes a late change to any transportation expenses e.g., finds a late accounts payable, make sure SBO knows!	▪ SBO reports *allowable* Transportation costs from A5510 codes on Schedules G, H, I, J, K. ▪ SBO should verify with Treasurer that expenditures reported haven't been revised.

ESY Summer Transportation

Example #2

Form FT: Transportation Data

2020-2021 Claim Year - Page 1
Official - as of

Form FT - Transportation Data 2020-21 Claim Year	2018-19 School Year SED File (Prior)	2019-20 School Year EDP Form #10 (Actual)	2020-21 School Year EDP Form #38 (Projected)
Part X. Transportation Expenditures			
110a. Nonallowable Pupil Decimal		(from SED worksheet	
110b. Enter the Date of the First Day of School that students attended (in MM/DD/YYYY format) Note school year above each column			
111. District Owned Bus Mileage - Regular Routes			
112. District Owned Bus Mileage - For Buses Leased or Contracted to Others for Transportation (Not Education Law 1709(25)(h))			
113. District Owned Bus Mileage - For Buses Leased or Contracted to Others for Non-Resident Preschool or DFY (Education Law 1709(25)(h))			
114. District Owned Bus Mileage - 4408 Summer			
115a. District Owned Bus Mileage - Other Purposes (Excluding Regular District Operated Summer School)			
115b. District Owned Bus Mileage - Regular District Operated Summer School (Excluding 4408 and BOCES Operated)			

When you report these miles, they reduce Transportation Aid.

Make sure expenditures are not in A5510 codes.

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

Make Sure They are Included on Sch. B3-Special Aid Expenditures

PUPIL TRANSPORTATION - SUMMER TRANSPORTATION for Students With Disabilities (Pursuant to Education Law Section 4408, Section 4201, and OPWDD Chapters 47/66 & JULY / AUGUST Programs)
Please see the following important information about Transportation Expenditure Reporting:
http://www.oms.nysed.gov/stac/schoolage/transportation/home.html
District Transportation Services

Noninstructional Salaries (Excl Trans Supv Office)	F5511.16	220	35,594	30,144	48,242
Noninstructional Salaries (Trans Supervisor Office)	F5511.16	221			
Contractual and Other	F5511.4	222	15,759	29,043	19,000
Materials and Supplies	F5511.45	223			
Employee Benefits	F5511.8	224	8,898	7,400	
Total District Operated Trans Services for Sections 4408, 4201, OPWDD Chapters 47, 66 & 721 (Lines 220 - 224)	F5511.0	225	60,251	66,587	67,242
Contract Transportation	F5541.4	226			
Public Transportation	F5551.4	227			
Transportation Services from BOCES	F5582.49	228			
TOTAL PUPIL TRANSPORTATION - SUMMER TRANS for Students with Disabilities (Section 4408, 4201, OPWDD Chapters 47, 66 & 721 July/August Programs) (Lines 225-228)	F5598.0	229	60,251	66,587	67,242
TOTAL PUPIL TRANSPORTATION (Lines 219 plus 229)	F5599.0	230	60,251	66,587	67,242

Instead of getting Transportation Aid, those miles will get Summer §4408 Aid at 80% of the expenditures, if reported here (Not F5510!)

Example #3:

Whenever there are two or more lines in the ST-3 with the same account number **use caution** as they are used in State Aid formulas!

All A2304!

Used in NRT Calculation

Schedule A3 - General Fund Revenues

T3 - Annual Financial Report	Account		2019-20 School Year from SED File	2020-21 School Year (Actual) DP #48	2021-22 School Year (Projected) DP #48
CHARGES FOR SERVICES					
INSTRUCTION - TEACHING					
Teaching - Regular School					
164. Teacher Salaries, Pre-Kindergarten	A2110.10				
165. Teacher Salaries, 1/2 Day Kindergarten	A2110.11				
166. Teacher Salaries, Full Day Kindergarten - 3	A2110.12		1,735,093	1,673,864	1,703,445
167. Teacher Salaries, 4 - 6	A2110.12		713,398	798,366	865,998
168. Teacher Salaries, 7 - 12	A2110.13		2,170,387	2,168,776	2,243,830
Admissions (from Individuals)	A1410	20			
School Store Sales	A1450	21			
Other Charges - Services (from Individuals)	A1489	22			
Data Processing for Other Districts and Governments	A2228	23			
Day School Tuition - Other Districts in NYS	A2230	24	112,812	32,051	140,000
Summer School Tuition - Other Districts in NYS	A2232	25			
Services Provided for BOCES Other Than Transportation	A2235	26			
Health Services for Other Districts	A2280	27			
Narcotic Control Service for Other Governments	A2290	28			
Narcotic Control Service for BOCES	A2291	29			
Transportation: Shared Services Provided to Other Districts on Contract Buses	A2304	30			
Transportation: Shared Services Provided to Other Districts on District Owned or Operated Buses	A2304	31			
Transportation: Shared Services Provided to Other Districts For Mechanics	A2304	32	74,843	93,600	0
Transportation: Shared Services Provided to Other Districts For Garage Building	A2304	33			
Transportation: Shared Services Provided to Other Districts For Sports & Field Trips	A2304	34			
Transportation: Shared Services Provided to Other Districts For Other Miscellaneous Services	A2304	35			
Transportation: Shared Services Provided to BOCES For Transportation Supervisor Office	A2304	36			
Transportation: Shared Services Provided to BOCES For Home to School Transportation	A2304	37			
Transportation: Shared Services Provided to BOCES For Garage Building	A2304	38			
Transportation: Shared Services Provided to BOCES For Mechanics	A2304	39			
Transportation: Shared Services Provided to BOCES For Sports & Field Trips	A2304	40			
Transportation: Shared Services Provided to BOCES For Other Miscellaneous Services	A2304	41			
Transportation for Foster Students	A2307	42			

Example #4

Schedule G3 –Capital Funds Expenditures

Is claim form for ***Capital Outlay Exception Aid*** for:

For Project < $100,000

For Small City Waiver Projects

For Approved Emergency Projects

Report expenditures here to get aided in the following year

Schedule G3 - Capital Funds
Expenditures by Project and by Control Account

	Account		2019-20 School Year SED File (Prior)	2020-21 School Year DP Code 67 (Actual)
EXPENDITURES BY CONTROL ACCOUNT				
Security of Plant				
Noninstructional Salaries	H1622.16	1a		
Equipment	H1622.2	1b	57,792	38,581
Contractual and Other	H1622.4	1c		
Materials and Supplies	H1622.45	1d		
BOCES Services	H1622.49	1e		
Employee Benefits	H1622.8	1f		
Total Security of Plant	H1622.0	1g	57,792	38,581
Regular School-Furniture, Equipment, Textbooks	H2110.200	1		
Superintendent of Construction or Clerk of Works	H2110.201	2		
Buses	H5510.210	3	772,166	695,087
Contractual and Other (Incl Architecture, Legal, Engineering, and Insurance)	H2110.240	4	86,710	102,327
		5	not used	
Land	H1940.291	6		
Buildings	[illegible]	7		
General Construction (Including HVAC, Plumbing, Electric, Site Improvement, & Utility & Service)				
Maintenance of Plant				
TOTAL CAPITAL FUND EXPENDITURES				
INTERFUND TRANSFERS				
Transfers to General Fund				
Transfers to Debt Service Fund	[illegible]	12		
TOTAL INTERFUND TRANSFERS	HT9951.0	13	0	0
TOTAL EXPENDITURES AND INTERFUND TRANSFERS	HT9999.0	14	1,011,890	1,550,870

Make sure Capital Outlay Exception Projects are reported correctly

EXPENDITURES BY PROJECT

	Title		H522 Current Funds (Bud Apps, EXCEL Other & Cap Res)	H524 Obligations (Bonds, BANS, Cap Notes)	Total Project (H522 + H524)
15.	Buses			695,087	695,087
16.	Non-aidable Projects		10,000		10,000
17.	Installment Purchase Contracts				0
CAPITAL OUTLAY EXCEPTION AID (LINES 18-29)					
	Project < $100,001 for Capital Outlay Exception Aid	**Proj #**			
18.	HIGH SCHOOL	0001013	100,000		100,000
	Approved Small City Waiver for Capital Outlay Exception Aid				
19.					0
	Approved Emergency Projects for Capital Outlay Exception Aid				
20.					0
21.					0

Schedule G3 – Capital Funds

	Other Projects	Project No	H522 Current Funds (Bud Apps, EXCEL Other & Cap Res)	H524 Obligations (Bonds, BANS, Cap Notes)	Total Project
30.					0
31.					0
32.					0
33.					0
34.					0
35.					0
36.					0
37.					0
38.					0
39.					0
40.					0

CAPITAL OUTLAY EXCEPTION EXPENSES

If Treasurer puts the capital outlay exception project expenditures on Line 30-59, there is not an edit check!

Aid will be paid over 15 years instead!

Make sure that your Treasurer is aware of which projects are the Capital Outlay Exception Projects and make sure they are reported correctly in the ST-3!

Check Schedule G3 Classifications

Example #5

- Expenses should be reported based on funding source.
- Check! Some of the numbers are used in the NRT calculation!

Schedule G3 - Capital Funds
Expenditures by Project and by Control Account 2021-2022 Claim Year
Official - as of 04/01/2022 03:26 PM

	Other Projects	Project No	H522 Current Funds (Bud Apps, EXCEL Other & Cap Res)	H524 Obligations (Bonds, BANS, Cap Notes)	Total Project
30.	HS Alts/Renovation Project (1-24-2019)	001-2011		1,500,000	1,500,000
31.	HS Roof Project (from Capital Reserve)	001-2012		550,000	550,000
32.					
33.					
58.					
59.					
60.	TOTAL-ALL PROJECTS			2,050,000	2,050,000

Example #6

Instructional Materials Aid

Schedule C: Designation of 2020-21 Textbook, Software, Library Materials and Hardware Expenses used for 2021-22 IMA

General Instructions

1. This schedule reflects 2011 statutory amendments to these aid areas. The legislation is explained here: CLICK HERE FOR MORE INFORMATION

2. Please do not complete this schedule if the total expense reported for each instructional materials area (Items 1.A. through 1.D.) equals or exceeds the corresponding maximum allocation (Items 2.A. through 2.D.). This is because if the reported expense in each category equals or exceeds the maximum instructional materials aid to be received, there is no benefit to be derived from re-designating expenses.

3. The data displayed in items 1.A-E and 2.A-E on the table below will not be valid until you have entered and saved data for the following items. Please do not complete this schedule until you have entered and saved this data:

ST-3 Schedule/Line/Account Code:

A4b /184 /A2110.48	A4b /216 /A2280.48*	A4b /226 /A2330.48	A4b /255 /A2630.46
A4b /237 /A2610.46	A4b /250 /A2630.22	A4b /251 /A2630.4	A4b /252 /A2630.4
A4c /414 /A9785.6	A4c /452 /A9785.7		
F2 /39 /V9785.6	F2 /73 /V9785.7		

2021-22 SAMS Form A:
Lines 1a., 1b., 2, 3, 4, 76, 77, 78, 79a., 80, 81, 82, 83, 88 & 89

2021-22 SAMS Form A Schedule U:
Lines 1, 2, 3, 4, 5, 25, 26, 27, 28 & 29

2021-22 SAMS Form FB:
Line 141

Make sure your Treasurer understands what should be reported on these lines.

Use Schedule C to maximize aid!

Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2020-21 Expense Eligible for Instructional Materials (ST-3)	2. 2021-22 Maximum Aid Allocations	3. District Designated 2020-21 Expense for Instructional Materials Aids Calculations
A - Textbook	49,656	55,221	55,221
B - Software	9,731	13,662	13,662
C - Library Materials	4,704	5,700	4,704
D - Instructional Hardware	35,519	14,611	26,023
E - Total:	99,610	89,194	99,610

Check the “Other” Categories Carefully

Schedule A3 - General Fund Revenues 2021-2022 Claim Year

Example #7

ST3 - Annual Financial Report	Account		2019-20 School Year from SED File	2020-21 School Year (Actual) DP #48	2021-22 School Year (Projected) DP #48
Transportation for Students with Disabilities in an ICF (Chapter 721)	A3104	102			
Textbook Aid (Including Textbook/Lottery Aid)	A3260	103			9,000
Computer Software Aid	A3262	104			4,000
Hardware Aid	A3262	105	9,000	8,000	7,000
Library A/V Loan Program Aid	A3263	106	4,000	3,000	2,000
Small Govt Assistance	A3265	107			
Other State Aid (Specify) Homeless Aid, etc.	A3289	108	32,000	235,000	36,000
Apportionment for Charter School Supplemental Basic Tuition (See help text for instructions)	A3289	109			
Charter Schools Facilities Aid (NYC only) (Ed Law	A3289	110			
		111			
		112	3,000	1,000	
		113	4,900,000	5,000,000	4,700,000

“Other State Aid” is a deduction in the NRT calculation. Caution!

- Aid for the Homeless
- Incarcerated Youth Aid
- Special Legislative Grants for general use as specified by the Board of Education.

Did You Refund Debt This Year?

- Accounting standards require that the value of the refunding bond (revenue and expenditures) be recorded in a *governmental fund type*. Make sure that it is the **Debt Service Fund**, not the General Fund.

Example #8

Schedule F2 - Debt Service Fund Revenues and Expenditures

ST3 - Annual Financial Report			2019-20 School Year from SED File	2020-21 School Year (Actual) DP #85	2021-22 School Year (Projected) DP #85
REVENUES					
1.	Interest and Earnings	V2401	5,106	548	350
2a.	Sale of Real Property	V2660			
2b.	Does the actual revenue shown above in the middle column for V2660 "Sale of Real Property" include Sale or Transfer of ownership of a building?				
3.	Premium on Obligations	V2710	3,106,087		
4.	Interfund Transfer From General Fund (A9901.96)	V5031			
5.	Not Used				
6.	Interfund Transfers, Other (Specify)	V5032	108,908		
7.	Proceeds of Advance Refunding Bonds	V5791			
7b.	Proceeds of Current Refunding Bonds	V5792			
8.	TOTAL DEBT SERVICE FUND REVENUES AND INTERFUND TRANSFERS	VT5599	3,220,101	548	350

Refunding Bonds

- If you record the activity in the General Fund, you will increase both the revenues and expenditures, and this will drive up the district's **Approved Operating Expenses (AOE)** amount
  - This will, in turn, cause the portion of eligible special education expenditures for SWD to be reduced and you will lose aid

Every $1 increase in AOE is a $3 reduction!

Public Excess Cost Aid formula:

(Total Expenditures – (3 x AOE)) x Excess Cost Aid Ratio

Match Up Charter School Information

Example #9

Schedule U: Charter School Enrollment and FTE* **2020-2021 Claim Year - Page 1**
Official - as o

Part I - Total Enrollment for Resident Students attending Charter Schools within and outside the school district	**2018-19 School Year (Prior)**	**2019-20 School Year (From SED)***	**2020-21 School Year (Projected)**
1. 1/2 Day K Unweighted Enrollment			
2. Full Day K Enrollment			
3. Grades 1-3 Enrollment			
4. Grades 4-6 Enrollment			
5. Grades 7-12 Enrollment			
6. TOTAL RESIDENT ENROLLMENT			

7. Total Projected 2021-22 enrollment of resident students attending Charter Schools within and outside the school disrtrict — Projected enrollment School Year 2021-22

Note: Full Time Equivalent (FTE) Enrollments should be computed using the "FTE Calculator" on the State Aid Internet site at http://stateaid.nysed.gov/ftecalc/calcfte.htm.

Part II - Total FTE of resident students attending Charter Schools within and outside the school district	**2018-19 School Year (Prior)**	**2019-20 School Year**	**2020-21 School Year (Projected)**
8. 1/2 Day K FTE			
9. Full Day K - Grade 3 FTE			
10. Grades 4-6 FTE			
11. Grades 7-8 FTE			
12. Grades 9-12 FTE			
12a. Total FTE of resident students attending Charter Schools within and outside the school			

Attention: Total 2019-20 FTE enrollment above will be multiplied by the district's 2019-20 Supplemental Basic Tuition amount to determine the district's 2020-21 Supplemental Basic Tuition (SBT) Aid. To ensure that this amount accurately reflects the supplemental basic tuition paid by your district to charter schools, please make sure the FTEs are accurate and based on reconciled end of school year charter school billing information.

INSTRUCTION - TEACHING

Teaching - Regular School

ST-3

164.	Teacher Salaries, Pre-Kindergarten	A2110.10			
165.	Teacher Salaries, 1/2 Day Kindergarten	A2110.11			
166.	Teacher Salaries, Full Day Kindergarten - 3	A2110.12			
167.	Teacher Salaries, 4 - 6	A2110.12			
168.	Teacher Salaries, 7 - 12	A2110.13			
169.	Substitute Teacher Salaries	A2110.14			
170.	Noninstructional Salaries	A2110.16			
171.	Equipment	A2110.2			
172.	Contractual and Other	A2110.4			
173.	Materials and Supplies	A2110.45			
174.	Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	A2110.471			
175.	Tuition - All Other	A2110.472			

Schedule A4b - General Fund Expenditures by Function and Object of Expense 129-298 **2020-2021 Claim Year - Page 29**
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ST3 - Annual Financial Report		**2018-19 School Year from SED File**	**2019-20 School Year (Actual) DP #49**	**2020-21 School Year (Projected) DP #49**
176. Payments to Charter Schools	A2110.473			
177. Textbooks	A2110.48			
178. Not Used.				
179. Other BOCES Services - Not ELL	A2110.49			
180. Total Teaching - Regular School	A2110.0			
Program for Students with Disabilities School Year				
181. Instructional Salaries	A2250.15			
182. Noninstructional Salaries	A2250.16			
183. Equipment	A2250.2			
184. Contractual and Other	A2250.4			
185. Materials and Supplies	A2250.45			
186. Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	A2250.471			
187. Tuition - All Other	A2250.472			
188. Payments to Charter Schools	A2250.473			

Review General Fund Balance Sheet

Example #10

- Review Fund Balance Reserves
  - Compare 6/30/21 to 6/30/22
  - Is all the activity you planned, recorded?
- Verify final amount appropriated for 22-23 is included in ST-3
- Review Section on RPTL §1318 Calculation
  - Is the amount listed as “Unexpended” as % of 22-23 budget what you expected?
  - Are the estimates for next year reasonable?

Review Reserve Balances

FUND BALANCE (GENERAL FUND)			Prior Yr.	Current Yr.
Nonspendable				
Not in Spendable Form	A806	80		
Must Remain Intact	A807	81		
Total Nonspendable Fund Balance	AT080	82	0	0
Restricted				
Workers' Compensation Reserve	A814	83	260,020	260,644
Unemployment Insurance Reserve	A815	84	517,724	518,966
Reserve for State and Local Retirement System Contributions	A827	85	1,083,173	1,553,503
Reserve for Teacher's Retirement System Contributions	A828	86	307,435	
Reserve for Property Loss	A861	87		
Reserve for Liability Claims	A862	88		
Insurance Reserve	A863	89	463,027	464,138
Reserve for Tax Certiorari	A864	90		
Reserve for Taxes Raised Outside Tax Limit (Cities Over 125,000)	A874	91		
Reserve for Employee Benefits and Accrued Liabilities	A867	92	346,221	347,052
Capital Reserve	A878	93	1,000,000	1,243,795
Reserve for Repairs	A882	94		
Reserve for Debt	A884	95		
Other Restricted Fund Balance (Specify)				
	A899	96		
Total Restricted Fund Balance	AT092	97	3,977,600	4,388,098

Total Restricted Fund Balance	AT092	97	3,977,600	4,388,098	
Committed					
Committed Fund Balance	A913	98		0	
Total Committed Fund Balance	AT093	99	0	0	
Assigned					
Assigned Appropriated Fund Balance	A914	100	850,000	800,000	
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Committed and Restricted Fund Balance - click here for help)	A915	101	107,384	243,888	
Total Assigned Fund Balance	AT094	102	957,384	1,043,888	
Unassigned					
Reserve for Tax Reduction	A916	103			
Unassigned Fund Balance	A917	104	1,804,118	2,779,127	
Total Unassigned Fund Balance	AT096	105	1,804,118	2,779,127	
TOTAL FUND BALANCE	AT095	106	6,739,102	8,211,113	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	AT099	107	8,716,846	10,137,326	

Calculation for Real Property Tax Law Section 1318:

Unexpended Surplus*					
Committed + Assigned Unappropriated + Unassigned Fund Balance	AT0991	108	1,911,502	3,023,015	
Encumbrances Included In Committed and Assigned Fund Balance	AT0992	109	107,384	243,888	
Reserve for Insurance Recovery	AT0993	110			
Total Unexpended Surplus Funds (Line 108 - 109 - 110)*	AT0994	111	1,804,118	2,779,127	
Voter Approved May Budget (not including Separate Propositions)		112	25,988,979	26,159,094	
Total Unexpended Surplus Funds divided by Voter Approved May Budget (not including Separate Propositions) (line 111/112) - Percentage		113	6.9419	10.6239	
Total Unexpended Surplus Funds in excess of 4% limit		114	764,559	1,732,763	

Miscellaneous Additional Information:

Assigned Appropriated Fund Balance from Line 100	A914	115	850,000	800,000	750,000
Total Unexpended Surplus Funds PLUS Assigned Appropriated Fund Balance (A914 + AT0994)		116	2,654,118	3,579,127	2,829,127

Conclusion

- Continue your efforts to delegate some of the tasks needed to gather information for the Claim Forms
  - Review and then prepare Claim Forms
  - Work with your Treasurer to ensure ST-3/Claim Forms are accurate and complete
- Meet with each of the department heads that you supervise and/or work with about school year 2022-23
  - Review department budgets
  - Review plans for school opening
- Make plans for Labor Day weekend!

Questions?

State Aid and Financial Planning Service

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Castleton, NY 12033
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Option 1 (SAP)
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Upcoming dates:

~~07/20/22~~	01/18/23
08/24/22	02/15/23
09/28/22	03/15/23
10/19/22	04/19/23
11/16/22	05/17/23
12/14/22	06/14/23