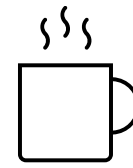




Notice



1

- 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.....

Here

Other Webinars

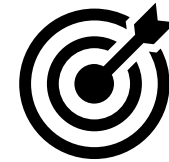
Monthly/Special Webinars focusing on a variety of topics.

The Knowledge Café

- Knowledge Café Zoom Link (Passcode: 319866)
-  2020-21 CTLE Registration Links
- Presentations
- Recorded Sessions

Note: Recorded Sessions have **moved** on our website – see new separate link.

PUTTING STUDENTS FIRST



Knowledge Café June 2021

Sarah Morrison
State Aid Planning

June 2021 Agenda

3

- SBO Calendar for July 2021
 - ▣ Uniform Grant Guidance – What's New?
 - ▣ What is the SDIV Program All About?
 - ▣ When Should A District do an Assessment Roll Verification?
 - ▣ Tips on Getting Ready for the Claim Forms
 - ▣ Maintenance of Effort for Section 611/619 Grants
- Questions and Answers



July SBO Calendar

4

Task	Month	Due Date	Filing Requirement	Notes	Priority
Publish bids for new pupil transportation contracts by July 1st for students with disabilities	July	7/1/2021	Annually		Required
Review Uniform Guidance for Federal Awards regarding procurement policies and procedures (2 CFR 200.318)	July	7/1/2021	Annually	Verify documentation and written policies required are in place pursuant to Uniform Grant Guidance for Federal Awards.	Required
Conduct total of 2 fire and emergency drills in buildings where summer school is located: 1 drill within 1st week	July	7/6/2021	Annually		Required
IDEA Section 611 and 619 and 2020-21 applications and MOE eligibility	July	7/1/2021 (Approximately)	Annually	Section 611 and Section 619 are provisions under the Individuals with Disabilities Education Act (IDEA), the nation's special education law. Each district must annually file a Federal Grant application to access the money allocated to it under each section.	This year due 7/12/21
Organizational Meeting - Board of Education	July	7/7/2021	Annually	§1707(1) - no BoE Resolution (first Tuesday in July for Union free and Central School Districts)	Required
Organizational Meeting - Board of Education	July	7/15/2021	Annually	§1707(2) - with a BoE Resolution (within the first 15 days of July for Union Free and Central School Districts)	Required
Certify to OSC compliance with tax cap	July	7/21/2021	Annually	Filed through OSC website.	Required
Assessment Roll Verification	July	7/30/21	Annually	Filed through OSC website	Required
State Grants - FS-10-F (Final Reports from last school year)	July	7/30/2021	Annually	Final expenditure reports for 6/30/2021 year end state and federal grants due 30 days after most state funded projects and 90 days after most federally funded projects end. For certain programs, the SED Program Manager may impose an earlier due date. See the Grant Award Notice to verify the due date.	Required

SDIV Program isn't listed here but recommended to be done, so we are going to talk about it too!

July SBO Calendar

5

Task	Month	Due Date	Filing Requirement	Notes	Priority
Food Service - bid if applicable (food, kitchenware, paper goods etc.)	July	7/31/2021	Semi-Annually		Recommended Best Practice
Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020)	July	7/31/2021	Quarterly	2nd Quarter 2021. *July 31, 2021 is a Saturday. 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.	Required
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	July	7/31/2021	Quarterly	2nd Quarter 2021. *July 31, 2021 is a Saturday. 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.	Required
GA-4 Worker's compensation reporting for self-insured plans	July	7/31/2021	Quarterly	2nd Quarter 2021. *July 31, 2021 is a Saturday. 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.	Required
Treasurer's Report - Extra Classroom Activity Fund	July	7/31/2021	Quarterly	2nd Quarter 2021	Recommended Best Practice
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	July	7/31/2021	Monthly		Recommended Best Practice

July SBO Calendar

6

Task	Month	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	July	7/31/2021	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
Cash Flow and Fund Balance - review for accuracy	July	7/31/2021	Monthly		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	July	7/31/2021	Monthly		Recommended Best Practice
Monthly Profit/Loss Statements for School Food Service	July	7/31/2021	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS and TRS Payments & Reports	July	7/31/2021	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	July	7/31/2021	Monthly		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	July	7/31/2021	Monthly		Recommended Best Practice
Review outstanding checks	July	7/31/2021	Monthly		Recommended Best Practice

July SBO Calendar

7

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	July	7/31/2021	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 application for approval of bus/vehicle purchase via SAMS immediately following the delivery of any bus/vehicle purchased to transport students. (Form BP)	July	7/31/2021	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	July	7/31/2021	Monthly	Report on prior month's activities	Recommended Best Practice
Complete STAC Reapplication	July	7/31/2021	Annually	The SED STAC Unit posts STAC Reapplication Listings on-line. Districts should complete the 2021-21 reapplications for their placements. The listing for students in 10-month public high cost placements is electronic and must be completed on-line.	Recommended Best Practice
Establish petty cash funds authorized by Board of Education	July	7/31/2021	Annually		Recommended Best Practice
Fixed Asset Inventory - update	July	7/31/2021	Annually		Recommended Best Practice
Gather information for State Aid Forms - A, FT, FB, and ST-3	July	7/31/2021	Annually	Gather info for State Aid claims (Due September 2, 2021 - EL §3601). Provide copies of Forms A, FT & FB with instructions to all personnel who may not be available during the summer (e.g. CSE chair, pupil personnel, transportation supervisor etc.). Summarize first and second semester attendance and membership.	Recommended Best Practice



Uniform Grant Guidance

8

- ❑ The [Federal Uniform Grant Guidance](#) (2 CFR, Part 200), commonly known as UGG, is a set of regulations that establishes rules that apply to all federal grants, regardless of which Federal agency is providing the award.
- ❑ These regulations streamlined the Office of Management and Budget (OMB) Circulars into one comprehensive policy guide.
- ❑ Districts should have policies and procedures over federal program compliance if they receive federal grants.
- ❑ Template available at: [Uniform Grant Guidance - ASBO New York](#)
 - Needs to be updated for ESSER and GEER grants



Recommendations for UGG



9

Some of the big areas of change include:

- Financial Management controls
- Audits and audit resolutions
- Time and effort reporting
- Sole source procurement restrictions
- Mandatory disclosures
- Indirect cost rates
- Standards for documenting personnel expenses
- Conflict of interest
- Methods for collection, transmission and storage of information
- Required to have written procedures
- Performance vs. Compliance



- ❑ Establish and/or update policies and procedures over handling federal grants
- ❑ Additional information available at:
<http://www.p12.nysed.gov/mgtserv/grants/home.html>

From FAQ ESSER and GEER Programs

[ESSER.GEER_FAQs_5.26.21_745AM_FINALb0cd6833f6f46e03ba2d97d30aff953260028045f9ef3b18ea602db4b32b1d99.pdf \(ed.gov\)](#)

10

A-16. Do the requirements in the **Uniform Guidance** apply to ESSER and GEER Funds?

- **Yes.** The requirements in the Uniform Guidance apply to expenditures of ESSER and GEER funds. Below are some important Uniform Guidance requirements to keep in mind.
- **Cost Principles.** Specific uses of ESSER or GEER funds must comply with the Cost Principles in subpart E of 2 CFR Part 200 of the Uniform Guidance. This requires, among other things, that every grant expenditure be necessary and reasonable to carry out the performance of the award. (See 2 CFR §§ 200.403-200.404.) Consistent with requirements in the Cost Principles, all expenditures must be properly documented. (See 2 CFR § 200.403(g).)
- **Pre-award Costs.** The Uniform Guidance at 2 CFR § 200.458 specifies that pre-award costs, i.e., those costs incurred prior to the effective date of the Federal award or subaward, are only allowable with prior written approval. The Department has authorized (i.e., provided prior written approval) that ESSER and GEER funds may be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.

From FAQ ESSER and GEER Programs

[ESSER.GEER_FAQs_5.26.21_745AM_FINALb0cd6833f6f46e03ba2d97d30aff953260028045f9ef3b18ea602db4b32b1d99.pdf \(ed.gov\)](#)

11

- **Time Distribution Records.** The Uniform Guidance requirements related to documenting personnel expenses at 2 CFR § 200.430(i) apply. Except as described in the paragraph below, this would mean that an LEA maintains the records it generally maintains for salaries and wages, including for employees in leave status, as long as payments to employees in leave status are made consistent with grantee policies and procedures that apply to all employees, whether they are paid with Federal or other funds. (For more information on paying employees in leave status, see the Department Fact Sheet at: <https://www2.ed.gov/documents/coronavirus/factsheet-fiscal-questions.pdf>.)

- An LEA must maintain time distribution records (sometimes called “time and effort” reporting) only if an individual employee is splitting his or her time between activities that may be funded under ESSER or GEER and activities that are not allowable under the applicable program. However, it is likely there will be very few situations in which an employee of an LEA would perform multiple activities where some are not allowable under ESSER or GEER, and thus would be required to maintain time distribution records, given that an LEA is authorized to use funds on “activities that are necessary to maintain the operation of and continuity of services in [an LEA] and continuing to employ existing staff of the [LEA]” in order to “prevent, prepare for, and respond to” the COVID-19 pandemic.

From FAQ ESSER and GEER Programs

[ESSER.GEER_FAQs_5.26.21_745AM_FINALb0cd6833f6f46e03ba2d97d30aff953260028045f9ef3b18ea602db4b32b1d99.pdf \(ed.gov\)](#)

12

- **Cash Management.** ESSER and GEER grantees, in their role as stewards of Federal funds, must comply with the requirements under the CMIA (implementing regulations at 31 CFR Part 205) and the Uniform Guidance (2 CFR Part 200). In particular, the CMIA requires that a State “limit the amount of funds transferred to the minimum required to meet the State’s actual and immediate cash needs.” (See 31 CFR § 205.11(b).) In addition, subgrantees, including LEAs, must minimize the time elapsing between the transfer of funds from the State and disbursement by the subgrantee. (See 2 CFR § 200.305(b).)
- **Construction.** Approved construction projects must comply with applicable Uniform Guidance requirements, as well as the Department’s regulations regarding construction at 34 CFR § 76.600. As is the case with all remodeling or construction contracts using laborers and mechanics financed by Federal education funds, an LEA that uses ESSER or GEER funds for minor remodeling, renovation, repair, or construction contracts over \$2,000 must meet all Davis-Bacon prevailing wage requirements and include language in the contracts that all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates). (See 20 U.S.C. 1232b Labor Standards.)
- **Prior Approval.** In addition to pre-award costs discussed above, the Uniform Guidance at 2 CFR § 200.407 requires prior written approval from either the Department or the State (Governor or SEA, as applicable) for certain costs, such as the purchase of real property; equipment and other capital expenditures; entertainment costs; and travel costs.

Assessment Roll Verification

13

□ Why do?

- Helps the district because it can reduce the **Actual Valuation** of the district
 - This can cause State Aid ratios to go up

□ What are you reporting?

- Adjustments to assessed values due to:
 - Tax certiorari cases
 - Assessment roll corrections
 - Small claims assessment reviews
 - Changes to exemptions except those related to STAR, clergy and volunteer firefighters

How to Verify Assessment Roll

14

- ❑ **Website:** [Assessment Roll Verification \(ARV\) for School Districts | Office of the New York State Comptroller](#)

Background

The Office of the State Comptroller (OSC) provides taxable assessed value data to the State Education Department (SED) each year to assist in the calculation of school state aid.

- School districts can verify their taxable assessed values with OSC for a particular assessment roll year.

Data Source

The taxable assessed values presented for verification are obtained from the NYS Office of Real Property Tax Services (ORPTS) and represent values previously reported by school districts.

Verification

Log into the Online Services portal to view taxable assessed values. Confirm the taxable assessed values displayed in the portal or report assessment adjustments.

Form to Complete

15

Do when your district has had a significant change in assessed valuation

Tax certiorari actions are the most common

Detailed instructions are on the back of this form

Return to: State of NY, OSC, Division of Local Government and School Accountability, Monitoring and Analysis Unit, 110 State St., 12-8-C, Albany, NY 12236-0001

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

SCHOOL DISTRICT ASSESSMENT ADJUSTMENT FORM

School District- _____ County- _____
(Please refer to instructions on page 2 when completing this form. Use a separate sheet for each city or town for which information is being submitted).

1. Assessment Roll Year: _____

2. Tax Levy Year: _____

3. City/Town Name	4. Type Code	5. Index Number	6. Petitioner and/or Land and Tax Map number	7. Amount of Adjustment

8. Total: \$ _____

9. Total Taxable Assessed Valuation Before Adjustment \$ _____

10. Total Taxable Assessed Valuation After Adjustment \$ _____

I, _____ certify that I am the Chief School Administrator of _____ School District; that I have read the instructions on the back of this form, that this form, to the best of my knowledge, is a true and correct statement of assessment roll adjustments of the school district for the fiscal year ended _____, 20__.

(signature)

(title)

(date)

School District Income Verification (SDIV) Program

16

- ❑ This program gives the district an opportunity to ensure that **district income wealth** is as accurate as possible
- ❑ This matters because *income wealth* is used in various State Aid formulas
- ❑ Year 28 of the program
- ❑ Website: [School District Income Verification \(SDIV\) program \(ny.gov\)](https://www.ny.gov/school-district-income-verification-sdiv-program)
- ❑ Optional if you want to participate, we recommend you do
- ❑ Process is submitted through your BOCES liaison

SDIV Process for 2021

17

- Phase 1 (11/20-12/20): School district boundary review or correction
- Phase 2 (1/21-5/21): Assignment of school district codes by ORPTS
- *Phase 3 (6/21-8/21): School district review of ORPTS assignments (optional)*
- Phase 4 (7/21-9/21): Processing of school district correction by ORPTS

- Want more information? Check here:
<https://www.tax.ny.gov/research/property/valuation/sdiv/overview.htm>

Process if You Decide to Participate

Additions Report

18

TAX YEAR 2019 SCHOOL DISTRICT INCOME VERIFICATION PROGRAM

ADDITIONS REPORT FOR: East Greenbush

DATE 5/19/2021

RECORDS 866

From Tax
Returns

Control	Street No.	Street Name	City	State	Zip	Plus	County Code	Taxpayer Sch Code	Assigned Sch Code	Assigned School Na	Confirm Y/N	Correct Sch Code	Correct School Name	BOCES Cert Y/
PH2003810084	75		RENSSELAER	NY	12144	9689	38	530	158	East Greenbush	Yes			Yes
PH2009148346	73		NASSAU	NY	12123	3327	38	571	158	East Greenbush	Yes			Yes
PH2009153657	368		NASSAU	NY	12123	9328	55	699	158	East Greenbush	Yes			Yes
PH2009178532	907		EAST GREENBUSH	NY	12061	2309	10	103	158	East Greenbush	Yes			Yes
PF2000110036	418		EAST GREENBUSH	NY	12061	4212	47	999	158	East Greenbush	Yes			Yes
PF2000116001	20		RENSSELAER	NY	12144	6448	38	530	158	East Greenbush	Yes			Yes
PF2000208759	19		RENSSELAER	NY	12144	5401	38	999	158	East Greenbush	Yes			Yes
PF2000223644	2501		RENSSELAER	NY	12144	8805	01	005	158	East Greenbush	Yes			Yes
PF2000233158	7205		RENSSELAER	NY	12144	8814	38	530	158	East Greenbush	Yes			Yes
PF2000237388	4		EAST GREENBUSH	NY	12061	9784	87	999	158	East Greenbush	Yes			Yes
PF2000269130	40		RENSSELAER	NY	12144	3405	38	530	158	East Greenbush	Yes			Yes
PF2000277022	33		EAST SCHODACK	NY	12063	1727	01	246	158	East Greenbush	Yes			Yes
PF2000280659	11		CASTLETON	NY	12033	3306	43	571	158	East Greenbush	Yes			Yes
PF2000282530	21		TROY	NY	12180	8442	87	999	158	East Greenbush	Yes			Yes
PF2000292755	13		EAST GREENBUSH	NY	12061	1316	38	571	158	East Greenbush	Yes			Yes
PF2000308463	274		RENSSELAER	NY	12144	5605	38	530	158	East Greenbush	Yes			Yes
PF2000322923	33		RENSSELAER	NY	12144	9626	38	168	158	East Greenbush	Yes			Yes
PF2000341441	75		EAST GREENBUSH	NY	12061	9602	38	331	158	East Greenbush	Yes			Yes
PF2000366333	33		NASSAU	NY	12123	9738	38	642	158	East Greenbush	Yes			Yes
PF2000367248	1207		RENSSELAER	NY	12144	7406	38	058	158	East Greenbush	Yes			Yes

Tax Year 2019 will be used for 21-22 State Aid calculations

Additions List will be used to add income value to your district



Deletions Report

19

TAX YEAR 2019 SCHOOL DISTRICT INCOME VERIFICATION PROGRAM														
DELETIONS REPORT FOR:		East Greenbush												
DATE		5/19/2021												
RECORDS		487												
Control	Street No.	Street Name	City	State	Zip	Plus	County Code	Taxpayer Sch Code	Assigned Sch Code	Assigned School Name	Confirm Y/N	Correct Sch Code	Correct School Name	BOCES Cert Y/
PF2000778943	15		ALBANY	NY	12209	1412	38	158	005	Albany	Yes			Yes
PF2000824489	257		ALBANY	NY	12208	2634	38	158	005	Albany	Yes			Yes
PH2001093985	345		ALBANY	NY	12204	1001	38	158	005	Albany	Yes			Yes
PH2001217551	425		ALBANY	NY	12206	2919	38	158	005	Albany	Yes			Yes
PH2002853732	611		MENANDS	NY	12204	1622	01	158	005	Albany	Yes			Yes
PH2007726484	7		ALBANY	NY	12203	2217	38	158	005	Albany	Yes			Yes
PH2009105134	1159		ALBANY	NY	12208	1036	38	158	005	Albany	Yes			Yes
PH2009766348	345		ALBANY	NY	12204	1001	38	158	005	Albany	Yes			Yes
PH2011157961	234		ALBANY	NY	12208	1425	01	158	005	Albany	Yes			Yes
PH2000020481	3		POESTENKILL	NY	12140	2109	38	158	027	Averill Park	Yes			Yes
PH2000773775	185		AVERILL PARK	NY	12018	5203	38	158	027	Averill Park	Yes			Yes
PH2001029111	15		POESTENKILL	NY	12140	2011	38	158	027	Averill Park	Yes			Yes
PH2001271471	18		WEST SAND LAKE	NY	12196	2013	38	158	027	Averill Park	Yes			Yes
PH2001419492	327		E GREENBUSH	NY	12061	3716	38	158	027	Averill Park	Yes			Yes
PH2001702894	3		EAST GREENBUSH	NY	12061	3615	38	158	027	Averill Park	Yes			Yes
PH2002212933	1159		SAND LAKE	NY	12153	1801	38	158	027	Averill Park	Yes			Yes
PH2002747768	76		AVERILL PARK	NY	12018	9508	38	158	027	Averill Park	Yes			Yes
PH2002907165	884		EAST NASSAU	NY	12062	2502	38	158	027	Averill Park	Yes			Yes
PH2003495131	235		AVERILL PARK	NY	12018	3740	38	158	027	Averill Park	Yes			Yes
PH2003657037	37		TROY	NY	12180	7416	38	158	027	Averill Park	Yes			Yes
PH2003771882	328		EAST GREENBUSH	NY	12061	3606	38	158	027	Averill Park	Yes			Yes

Tax Year 2019 will be used for 21-22 State Aid calculations



Deletions List will be used to subtract income value from your district



Tips for Claim Form Preparation – In SAMS

20

1: Make sure everyone has an updated password now – Supt., SBO, Treasurer

Entity Name BEDS Code Claim Year

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM

Welcome (School Entity User) CORE Home | Issue Reporting | Help | Logout

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

2

Forms Menu Links

Official Data:
[Official Data](#)

Revision Data:
[Revision Data](#)

Sandbox Data:
[Sandbox Data](#)

Import Form Data:
[Import Form Data](#)

Print Multiple Forms:
[Print Multiple Forms](#)

Update for any changes in:

- ✓ Superintendent
- ✓ State Aid Designee
- ✓ Director of Special Education
- ✓ Fiscal Advisor
- ✓ ST-3 Contact
- ✓ Transportation Contact

State Aid Homepage | Contact Us Ver 1.8.36

Planning for Claim Form Submission

21

- Print out the current year's forms
 - ▣ A set of the blank forms
 - ▣ A set of what was submitted to SED
- Print out the **Help** pages for each section
- Meet with key people to explain what is needed
 - ▣ Set deadlines
 - ▣ Stress importance of accurate information



Example:

Form FT - Transportation

22

- ☐ Form FT : Transportation:
 - ☐ Form FT : Transportation
 - ☐ Schedule G - Transportation Equipment
 - ☐ Schedule H - Transportation Supplies and Materials
 - ☐ Schedule I - Contractual Transportation Expenses for District Operated Programs
 - ☐ Schedule J - Contract Bus Expense
 - ☐ Schedule K - Public Service Carrier
 - ☐ Nonallowable Pupil Decimal 1
 - ☐ Nonallowable Pupil Decimal 2
 - ☐ Nonallowable Pupil Decimal 3
 - ☐ Nonallowable Pupil Decimal 4
 - ☐ Nonallowable Pupil Decimal 5
 - ☐ Nonallowable Pupil Decimal 6
 - ☐ Nonallowable Pupil Decimal 7
 - ☐ Nonallowable Pupil Decimal 8
 - ☐ Nonallowable Pupil Decimal 9
 - ☐ Nonallowable Pupil Decimal 10
 - ☐ Nonallowable Pupil Decimal 11
 - ☐ Nonallowable Pupil Decimal 12
- Form F Transportation Edit Report
- Form Set FT Certification



NOTES:

- Do not include expense for any of the items included in the Non-aidable section of the List of Aidable and Non-aidable anywhere on this schedule. Only include expenditures for aidable items on this form.
- Do not include supplies and materials for vehicles not used for pupil transportation.
- If claiming miscellaneous Materials & Supplies please provide a specific description of the expenditure that can be identified as an aidable expenditure by State Aid staff

List of Aidable and Non-aidable Items

The Office of Educational Management Services and /or the State Aid Office will be contacting selected districts to clarify / verify expenditures claimed below. Districts must retain and make available upon request substantiating documentation for all claimed expenditures.

SCH HItem	ST3 A5510.45 or A5530.45 Only	Cost
1. Fuel		
2. Oil and Other Lubricants and Fluids, automotive (i.e. Antifreeze, Windshield Wash, Diesel Fuel Additives or Exhaust Fluid, etc.)		
3. Bus and Automotive Parts and Supplies for vehicles assigned to regular routes. (Parts for other transportation department vehicles are not to be claimed here but should be claimed as an operating expense.)		
4. Tires		
5. Garage Supplies		
6. Transportation Office Supplies and Forms		
7. Cleaning Supplies		
8. Custodial Supplies		
9. Welding Supplies		
10. Equipment Parts (parts for the repair of existing equipment)		
11. Small Tools		
12. Meeting & Training Materials		
13. Union contracted Aidable staff allowances (uniforms, clothing, shoe, tool allowance, safety equipment)		
14. Onboard Computers - including software training		
15. Other Miscellaneous Materials & Supplies Specify: <input type="text"/>		
16. Other Miscellaneous Materials & Supplies Specify: <input type="text"/>		
17. Other Miscellaneous Materials & Supplies Specify: <input type="text"/>		
18. Other Miscellaneous Materials & Supplies Specify: <input type="text"/>		
19. Other Miscellaneous Materials & Supplies Specify: <input type="text"/>		
20. Total Transportation Supplies and Materials for 2019-20 (Sum #1 - #19):		
21. Non-Aidable Supplies and Materials for D.O. Transportation (SED Use)		
22. Net Aidable Supplies and Materials		

Information comes from a review of what was charged to these account codes

Who could give you this information?

Example of *Help* Guidance

24

Schedule H: Transportation Supplies and Materials

[Top](#) [Previous](#) [Next](#)

[Print Topic](#)

DIRECTIONS FOR SCHEDULE H

Do not include expenditures for any of the items included in the Non-aidable section of the List of Aidable and Non-aidable anywhere on this schedule.

In the appropriate provided materials & supplies line, enter here 2019-20 General Fund expenditures for transportation supplies and materials - 2019-20 ST-3, Schedule A4c, A5510.45 and A5530.45. Do not duplicate expenditures that are reported on any other schedule. The amounts should be reported in general categories such as transportation office supplies, cleaning supplies, custodial supplies, bus and automotive parts, fuel, tires, lubricants, etc.

Only miscellaneous aidable expenditures which do not fit into any of the general categories provided should be reported in an "Other Miscellaneous Materials & Supplies" line and a description provided in the "Specify" field. Do not include bus purchase or vehicle purchase expenditures or bus or garage lease expenditures.

Refer to the Aidable and Non-aidable Items link on the Schedule H or the link below to see if a materials & supplies purchase is aidable.

[Guide to Aidable/Non-Aidable Transportation Expenses](#)



State Aid

[NYSED](#) / [State Aid](#) / [Transportation Information](#) / [Guide to Aidable/Non-Aidable Transportation Expenses](#)

Guide to Aidable/Non-Aidable Transportation Expenses

This document contains an up-to-date listing of aidable and non-aidable transportation expenses, as well as detailed information about transportation expenses that require prior written SED approval in order to be aidable. The lists will be updated quarterly, if new information becomes available. These lists are provided to assist districts in completing schedules G, H and I on SAMS. These lists are guidelines and this is an evolving document. If you have questions or concerns about items appearing on these lists, or not appearing, please contact the Pupil Transportation Unit. Questions regarding the aidable/non-aidable status of transportation expenses included or not included on these lists should be submitted in writing to:

Read it!

State Education Department
Educational Management Svcs., Pupil Transportation Unit
Room 1075 Education Building Annex
Albany, New York 12234
transportation@nysed.gov

Share it!

Equipment purchased for or installed on contracted buses is a non-aidable expense.

For information related to purchase of buses, transportation contracts, salaries and retirement benefits eligible for aid, refer to the appropriate section in the Transportation Aid Guide.

The information is divided into three sections. Section I contains a list of expenses which are aidable, as well as exceptions to aidability of certain items. Footnotes provide or refer you to more detailed information. Section II contains a list of expenses that are never transportation aidable. Section III contains important additional information regarding transportation expenses, which are only aidable if written approval is received from the State Education Department's Pupil Transportation Unit.

[Section I: Transportation Aidable Expense Items \(Exceptions Noted\)](#)

[Section II: Non-Aidable Transportation Expense Items](#)

[Section III: Expenses Requiring SED Approvals](#)

If you want this to be
you on Labor Day, now
is the time to delegate the
data gathering for the
Claim Forms....

Coffee Talks for July and
August will go over the Claim
Forms in detail!





27

Digging into Maintenance of Effort Calculator

For Section 611 and Section 619 Grants

Maintenance of Effort Calculator

28

- Section 611/619 special education federal grants have requirements over local/state spending:
 - ▣ Requirement that districts **budget** for at least as much as they spent two years previously
 - For 2021-22: Budget at least as much as spent in 2019-20
 - ▣ Requirement that districts **spend** at least as much as they spent in the previous year
 - For 2020-21: Actual for 2020-21 must be at least as much as they spent in 2019-20
- Why important? SED will require a district to return federal funds received from grants for amount(s) under spent from local/state funds

Review of the Calculator (Version 1.3)

29

Multi-Year MOE Summary												
LEA Name												
Fiscal Year	Standard	Child Count	Local Total Amount	Local Total MOE Result	State and Local Total Amount	State and Local Total MOE Result	Local Per Capita Amount	Local Per Capita MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Amount of IDEA Part B, Section 611 Subgrant	Amount of IDEA Part B, Section 619 Subgrant
2010-2011	Compliance (Expenditures)			Met as Baseline		Met as Baseline		Met as Baseline		Met as Baseline	\$ -	\$ -
2011-2012	Compliance (Expenditures)										\$ -	\$ -
2012-2013	Compliance (Expenditures)										\$ -	\$ -
2013-2014	Compliance (Expenditures)	64	\$ 788,416.00	Met as Baseline	\$ 2,014,900.00	Met as Baseline	\$ 12,319.00	Met as Baseline	\$ 31,482.81	Met as Baseline	\$ 141,881.00	\$ 9,649.00
2014-2015	Compliance (Expenditures)	71	\$ 468,492.00	Did Not Meet	\$ 1,820,198.00	Met with Exceptions or Adjustments	\$ 6,598.48	Did Not Meet	\$ 25,636.59	Did Not Meet	\$ 153,663.00	\$ 9,390.00
2015-2016	Compliance (Expenditures)	73	\$ 622,039.00	Met with Exceptions or Adjustments	\$ 2,079,305.00	Met	\$ 8,521.08	Met with Exceptions or Adjustments	\$ 28,483.63	Met with Exceptions or Adjustments	\$ 147,590.00	\$ 8,862.00
2016-2017	Compliance (Expenditures)	74	\$ 930,709.00	Met	\$ 2,250,892.00	Met	\$ 12,577.15	Met	\$ 30,417.46	Met	\$ 147,229.00	\$ 9,246.00
2017-2018	Compliance (Expenditures)	96	\$ 1,175,325.00	Met	\$ 2,453,263.00	Met	\$ 12,242.97	Did Not Meet	\$ 25,554.82	Did Not Meet	\$ 152,141.00	\$ 9,338.00
2018-2019	Compliance (Expenditures)	86	\$ 1,632,733.00	Met	\$ 2,987,048.00	Met	\$ 18,985.27	Met	\$ 34,733.12	Met	\$ 151,425.00	\$ 9,482.00
2019-2020	Compliance (Expenditures)	132	\$ 1,568,943.00	Met with Exceptions or Adjustments	\$ 2,923,559.00	Met with Exceptions or Adjustments	\$ 11,885.93	Did Not Meet	\$ 22,148.17	Did Not Meet	\$ 147,658.00	\$ 9,575.00

Version 1.3, January 2019. Please ensure that you are using the most recent version of the Calculator by going to:
<http://dfr.wa.net/dfrsource/lss-moe/calculator/>

New Calculator (Version 1.4)

30

LEA Name		Multi-Year MOE Summary											
Fiscal Year	Standard	Child Count	Local Total Amount	Local Total MOE Result	State and Local Total Amount	State and Local Total MOE Result	Local Per Capita Amount	Local Per Capita MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Amount of IDEA Part B, Section 611 Subgrant	Amount of IDEA Part B, Section 619 Subgrant	
2015-2016	Compliance (Expenditures)												
2016-2017	Compliance (Expenditures)												
2017-2018	Compliance (Expenditures)												
2018-2019	Compliance (Expenditures)												
2019-2020	Compliance (Expenditures)	132	\$ 1,568,943.00	Met with Exceptions or Adjustments	\$ 2,923,559.00	Met with Exceptions or Adjustments	\$ 11,885.93	Did Not Meet	\$ 22,148.17	Did Not Meet	\$ 147,658.00	\$ 9,575.00	
2020-2021	Eligibility (Budget)												
2021-2022	Eligibility (Budget)												
2022-2023	Eligibility (Budget)												
2023-2024	Eligibility (Budget)												
2024-2025	Eligibility (Budget)												

Green cell = input information directly here

White cell = program will either calculate for you or copy from another Tab you complete

Fill in with Information from Version 1.3 that was submitted during 20 21

Version 1.4 Extended, December 2019. Please ensure that you are using the most recent <https://cslr.wested.org/resources/lea-moe/calculator/>.

Green cell = input information directly here

White cell = program will either calculate for you or copy from another Tab you complete

Fill in with Information from Version 1.3 that was submitted during 20-21

Concerns for this Year

31

- 2020-21 was an unusual year due to the pandemic and SWD may have been served differently
- Now is the time to check for compliance with spending between 2019-20 and 2020-21
- Gather exclusions – key areas:
 - ▣ Breakage from staffing changes
 - ▣ Savings from SWD exiting program
- Evaluate what should be charged to the General Fund and what should be charged to the grants

SED Website

32





- ❑ IDEA Grant Application Guidance: Special Education : EMSC : NYSED
- ❑ Has instructions on how to complete the Calculator
- ❑ Has reports of annual SWD student counts
- ❑ Has templates for Version 1.4 and 1.3
- ❑ Has FAQ section
- ❑ Has guidance from the federal gov't
- ❑ Good website to bookmark!
- ❑ Email is: IDEA@nysed.gov



State Aid Planning Website

33

- State Aid and Financial Planning - Questar III BOCES
- Under Topics, then Other:

- Maintenance of Effort
 -  Worksheet to Complete MOE Calculator for '21-22 Eligibility – **June 2021**
 -  Tips for Preparing the '21-22 MOE for Eligibility – **June 2021**
 -  Worksheet to Complete MOE Calculator for '19-20 Compliance –
January 2021
 -  Tips for Preparing the '19-20 MOE for Compliance – January 2021

Steps

34

- ❑ Complete the excel template from our website with your budget for 2021-22
 - ❑ Please note the spending from the CRRSA and ARP grants on special education costs are not eligible to be counted towards the state or local share
- ❑ In the MOE Calculator (v.1.4) include the information from 19-20 actual on Tab 4
- ❑ Fill in Tabs 8, 9, 10
- ❑ Check Tab 4 to ensure you have met compliance with Eligibility Standard in at least 1 of the 4 categories
- ❑ Email to IDEA@nysed.gov by due date (7/12/21)

What Goes In Each Tab?

35

- Tab 8–21-22 Amounts: Fill in Eligibility Standard (left hand side) with the information you gathered on the Excel template
- Tab 10–21-22 Exc. & Adj: Summarize the following:
 - ▣ Breakage in staffing
 - ▣ Reduction in SWD counts
 - ▣ Exiting of students from special education programs
 - ▣ Savings from reduced need to purchase SE equipment in 21-22 over 20-21

MOE Exclusions – Tab 10.

Report Exclusions & Adjustments

36

Exception A: Savings due to change in staffing:

NOTE: SCROLL TO THE RIGHT TO ENTER DATA FOR EXPENDITURES

Eligibility Standard – Exceptions to MOE as Permitted by 34 CFR §300.204 and Adjustment to MOE as Permitted by 34 CFR §300.205					
Departing Personnel					
Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total Budget
Special Education Teacher	Maria Greene	Retirement	\$102,453	\$32,145	\$ 134,598 -
					\$ -
					\$ -
					\$ -
					\$ -
Departing Total			\$ -	\$ -	\$ -
Replacement Personnel					
Position Title	Employee Name		Salary	Benefits	Total Budget
Special Education Teacher	Tim Briggs		52,000	\$17,492	\$ 69,492 -
					\$ -
					\$ -
					\$ -
					\$ -
Replacement Total			\$ -	\$ -	\$ -
Net Projected Reduction (Departing - Replacement)					\$ 65,106 -

MOE Exclusions – Tab 10

Report Exclusions & Adjustments

37

Exception C: Termination of obligation of costly program for SWD:

Exception (c) The termination of the obligation of the agency to provide special education to a particular student with a disability that is an exceptionally costly program due to any of the following reasons: left the jurisdiction, aged out, or no longer needs the program of special education.

Student Identifier	Reason	Budgeted Cost
666777	Moved	\$65,500
789415	Moved	\$49,000
32258	Aged out	\$55,500
123456	Graduated with a regular diploma	\$108,000
	No longer needs the program of special education	
See Tab 24 for additional students		\$325,000
Total (Net Projected Reduction)		\$ \$603,000 -

Special Education Department is excellent resource in determining students in this category

What Goes in Each Tab (con't)

38

- Tab 9 - 21-22 MOE: Check if in compliance in each or any of the 4 Methods

Which standard do you want to measure?			NOTE: SCROLL TO THE RIGHT TO SEE PER CAPITA METHODS			LEA Name		
Eligibility								
METHOD 1: LOCAL TOTAL						METHOD 2: STATE AND LOCAL TOTAL		
Calculations	Local Total	MOE Result				Calculations	State and Local Total	MOE Result
Comparison Year	2018-2019					Comparison Year	2018-2019	
Comparison Year Amount	\$ 4,657,454.00					Comparison Year Amount	\$ 5,032,753.00	
2019-20 Amount	\$ 4,509,402.00	Did Not Meet	Add exception information.			2019-20 Amount	\$ 4,950,710.00	Did Not Meet
Initial Difference	\$ 148,052.00					Initial Difference	\$ 82,043.00	
Total Exceptions	\$ 496,147.00					Total Exceptions	\$ 496,147.00	
Difference with Exceptions	\$ (348,095.00)	Met	MOE met using exceptions.			Difference with Exceptions	\$ (414,104.00)	Met
Total Adjustment	NA					Total Adjustment	NA	
Final Shortfall	\$ -		Adjustment not needed.			Final Shortfall	\$ -	
Exceptions to Maintenance of Effort as Permitted by §300.204			NOTE: Enter Exceptions data			Exceptions to Maintenance of Effort as Permitted by §300.204		
(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.			on the Exception/Adjustment tab for each year.			(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.		
Year	Amount					Year	Amount	
2019-20 Total	\$ -					2019-20 Total	\$ -	





Conclusion



39

- July is a good month to:
 - ▣ Update the Uniform Grant Guidance for BOE approval
 - ▣ Review the SDIV reports and submit to your BOCES rep.
 - ▣ Check to see if there are any assessment changes worth reporting
 - ▣ Prepare the MOE Calculator for 21-22 Budgeted information
 - ▣ Review the amount of spending on special education during 20-21 from the General Fund
 - Gather information now for eligible exclusions
 - Use your federal grants wisely
 - ▣ Meet with others that can help gather the information for the claim forms and set goals/deadlines

Questions?

40

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 Knowledge Café dates:

In 2021-22 they all will be on a
Tuesday at 9:00 a.m.

Dates in 2021:

7/20, 8/17, 9/21, 10/19, 11/16, 12/14

Dates in 2022:

1/18, 2/15, 3/22, 4/19, 5/17, 6/21