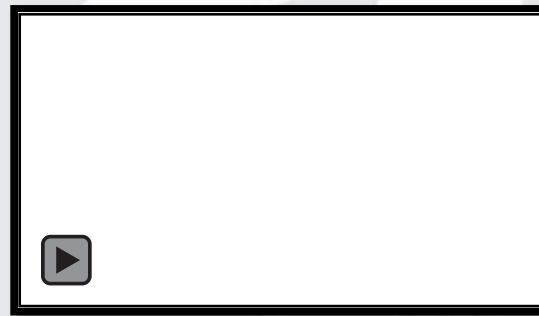




# Knowledge Café

## June 2023



State Aid & Financial Planning Service



# Agenda



2


- SBO Calendar for July 2023
- Kathy's Corner – Steps for Reporting Tax Cap Compliance and Verification of Assessment Rolls
- Getting Ready for the Reorganization Meeting
- Tips for Documenting Compliance with the Eligibility Standard for the MOE Calculator
- Questions and Answers





# SBO Calendar for July 2023

3

Task	Due Date	Filing Requirement	Notes	Priority
Publish bids for new pupil transportation contracts by July 1st for students with disabilities	7/1	Annually		Required
Review Uniform Guidance for Federal Awards regarding procurement policies and procedures (2 CFR 200.318)	7/1	Annually	Verify documentation and written policies required are in place pursuant to Uniform Grant Guidance for Federal Awards.	Required
Verify that all available <b>recommended</b> financial reports are posted on the district's website if not already completed during the 2022-23 school year	7/1	Annually	School districts are required to provide the public with transparent and comprehensive financial information. NYS OSC School District Website Transparency Audits led to the <b>recommendation</b> that the following documents should be posted on a school district's website and that the documents be posted in a location that make them easy to find: (1) any Interim Budget to Actual Reports, (2) the Internal Audit Report and any related CAPs, and (3) any Multiyear Financial Plans that the Board has not officially adopted.	Recommended Best Practice
Verify that all available <b>required</b> financial reports are posted on the district's website if not already completed during the 2022-23 school year	7/1	Annually	School districts are required to provide the public with transparent and comprehensive financial information. NYS OSC School District Website Transparency Audits have stated that the following documents are <b>required</b> to be posted on a school district's website and that the documents be posted in a location that makes them easy to find: (1) the Original, Adopted Budget, (2) the Final Annual Budget, (3) the External Audit Report and any related CAPs, (4) any OSC Audit Reports and CAPs, and (5) any Board Adopted Multiyear Financial Plans.	Required
Board Resolutions and Authorizations 	7/5	Annually	§1707(1) - for districts without a BoE resolution stating when the Annual Meeting is held (first Tuesday in July for Union free and Central School Districts)	Required

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



# SBO Calendar for July 2023

4

Task	Due Date	Filing Requirement	Notes	Priority
Organizational Meeting - Board of Education ★	7/5	Annually	§1707(1) - for districts without a BoE resolution stating when the Annual Meeting is held (first Tuesday in July for Union free and Central School Districts)	Required
Conduct total of 2 fire and emergency drills in buildings where summer school is located: 1 drill within 1st week	7/8	Annually		Required
IDEA Section 611 and 619 and 2023-24 applications and MOE eligibility	7/1	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.	Required
Board Resolutions and Authorizations ★	7/15	Annually	§1707(2) - for districts with a BoE resolution stating when the Annual Meeting is held (within the first 15 days of July for Union Free and Central School Districts)	Required
Organizational Meeting - Board of Education ★	7/15	Annually	§1707(2) - for districts with a BoE resolution stating when the Annual Meeting is held (within the first 15 days of July for Union Free and Central School Districts)	Required
Certify to OSC compliance with tax cap <a href="#">NYS OSC Portal Login</a>	7/21	Annually	Filed through OSC website.	Required
Assessment Roll Verification <a href="#">NYS OSC Portal Login</a>	7/19	Annually	Filed through OSC website. Instructions were emailed to districts in spring 2023.	Required

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





# SBO Calendar for July 2023

5

Task	Due Date	Filing Requirement	Notes	Priority
State Grants - FS-10-F (Final Reports from last school year)	7/30	Annually	Final expenditure reports for 6/30/2023 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
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	7/31	Monthly		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports  <a href="#">Budget Status Report Resources</a>	7/31	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 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. Other information may be included as necessary.	Required
Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020)  <a href="#">BLS 3020</a>	7/31	Quarterly	2nd Quarter 2023.	Required

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



# SBO Calendar for July 2023

6

Task	Due Date	Filing Requirement	Notes	Priority
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	7/31	Monthly		Recommended Best Practice
Complete STAC Reapplications	7/31	Annually	The SED STAC Unit posts STAC Reapplication Listings on-line. Districts should complete the 2023-24 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	7/31	Annually		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form <a href="#">NYSED Application Business Portal Login</a>	7/31	Monthly		Recommended Best Practice
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	7/31	Quarterly	2nd Quarter 2023.	Required
Fixed Asset Inventory - update	7/31	Annually		Recommended Best Practice
GA-4 Worker's compensation reporting for self-insured plans <a href="#">GA-4</a>	7/31	Quarterly	2nd Quarter 2023.	Required

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



# SBO Calendar for July 2023

7

Task	Due Date	Filing Requirement		
Gather information for State Aid Forms - A, FT, FB, and ST-3	7/31	Annually		
Monthly Profit/Loss Statements for School Food Service	7/31	Monthly		Best Practice
Payroll Reports – ERS/TRS Payments and Reports	7/31	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	7/31	Monthly		Recommended Best Practice
Publish Annual Financial Statement	7/31	Annually	EL §1721 and CR Part 170.2 govern the publication of this report and its contents. Report is to be published in one newspaper published within the district, one newspaper with general circulation within the district or by posting copies in five public places within the district, whichever applies.	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	7/31	Monthly		Recommended Best Practice
Review schedule of debt service payments for the current school year	7/31	Annually		Recommended Best Practice

## August – State Aid Week!

- August 21<sup>st</sup> – ST-3
- August 23<sup>rd</sup> – Form A
- August 25<sup>th</sup> – Form FT/FB



# SBO Calendar for July 2023

8

Task	Due Date	Filing Requirement	Notes	Priority
Food Service - bid if applicable (food, kitchenware, paper goods etc.)	7/31	Semi-Annually		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance  <a href="http://www.oms.nysed.gov/cafe/forms/">http://www.oms.nysed.gov/cafe/forms/</a>	7/31	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 STAC forms for all special education students that attend summer programs	7/31	Annually		Recommended Best Practice
Treasurer's Report	7/31	Monthly	Report on prior month's activities	Required
Treasurer's Report - Extra Classroom Activity Fund	7/31	Quarterly	2nd Quarter 2023	Recommended Best Practice

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



# Topics Covered Last June



9

## Five Recommended Tasks to Do by 6/30:

- ✓ Make sure all revisions in SAMS are submitted by 6/30
- ✓ Make sure all claim forms and the ST-3 show as “Clean” by 6/30
- ✓ If your district has an in-district Summer 4408 program, make sure SS10-SS16 completed for Summer 22
- ✓ Make sure SS31-SS34 are completed for CPSE Admin Costs for 21-22
- ✓ Verify that fund balances at 6/30/22 agrees with ST-3 on file

A quick look back

## Review of Claim Forms that Can be Started/Finished in July:

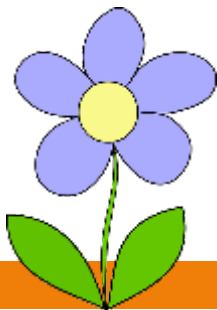
- ✓ Form A
- ✓ Schedule N
- ✓ Form FT and the Related Schedules



10

## Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL



## *Kathy's Corner*

11

# Certifying Tax Cap Compliance and Verifying the Assessment Rolls



# Tax Cap Compliance

12



The screenshot shows the official website of the New York State Comptroller, Thomas P. DiNapoli. The header features the state seal and the text "Office of the NEW YORK STATE COMPTROLLER". A navigation bar includes links for "About", "Unclaimed Funds", "Retirement", "Local Government", "Agencies", "Vendors", and "Reports". The breadcrumb trail indicates the current location: "Home / Local Government / Real Property Tax Cap and Tax Cap Compliance / Tax Cap Compliance".

**Tax Cap Compliance**

**General Information for Filing:**

- File tax cap compliance form online (Accessible only to filing entities) Property Tax Filing website
  - Enrollment Instructions [pdf]
  - Instructions for reporting tax cap compliance data [pdf]
  - Education Law 2023-b [pdf]

On the left sidebar, the following links are visible: Audits of Local Governments, Financial Toolkit for Local Officials, Fiscal Monitoring, Justice Court Fund, Local Government Data, and Publications.

*Go here -->*

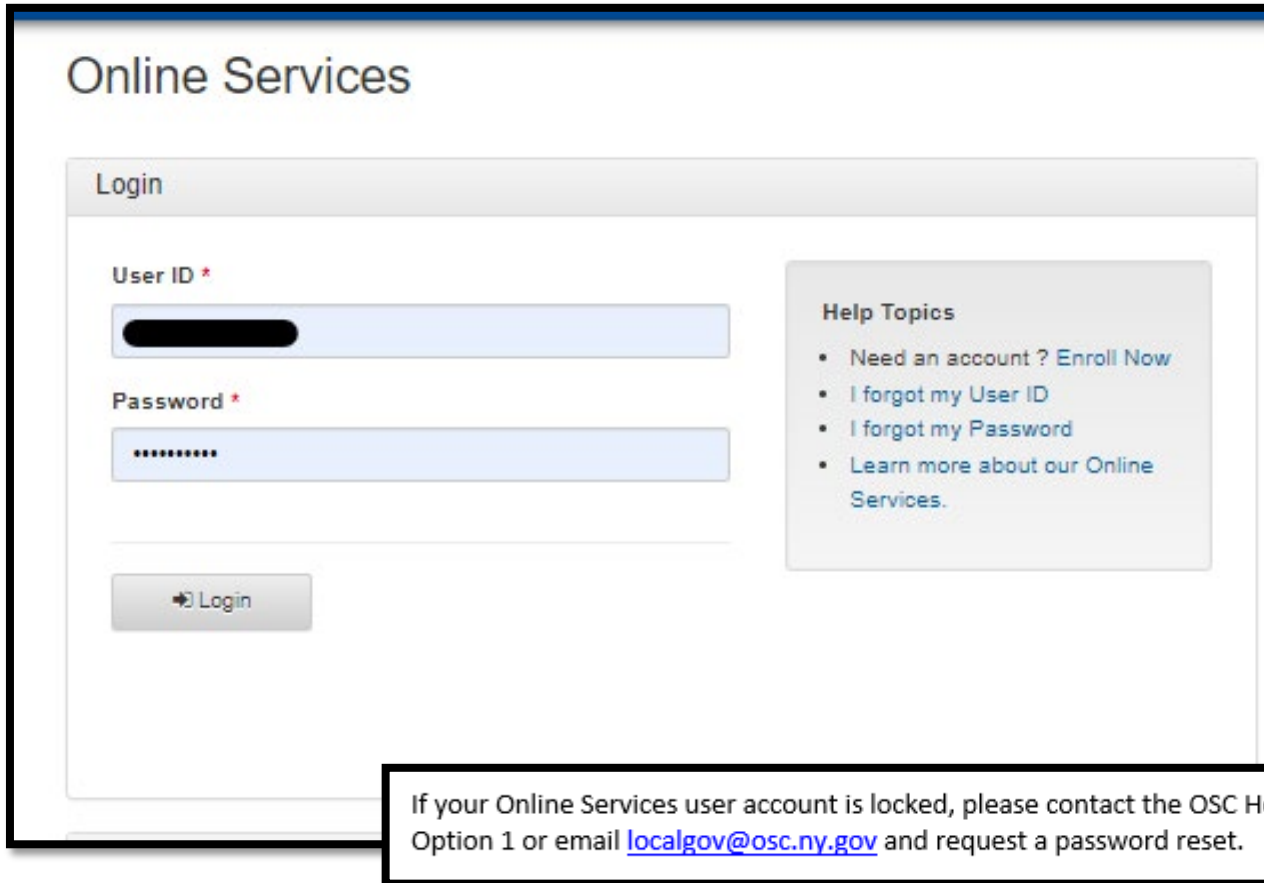
<https://www.osc.state.ny.us/local-government/property-tax-cap/tax-cap-compliance>

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



# Login is Needed – Check in Advance that You have Active Login

13



The screenshot shows a web interface titled "Online Services". Below the title is a "Login" section with two input fields: "User ID \*" and "Password \*". The User ID field contains a blacked-out value, and the Password field contains a series of dots. Below these fields is a "Login" button with a right-pointing arrow icon. To the right of the login fields is a "Help Topics" box containing three links: "Need an account ? Enroll Now", "I forgot my User ID", and "I forgot my Password". Below the "Login" button, a text box provides instructions for locked accounts: "If your Online Services user account is locked, please contact the OSC Help Desk at 866-321-8503 Option 1 or email [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov) and request a password reset."

Online Services

Login

User ID \*

Password \*

Login

Help Topics

- Need an account ? [Enroll Now](#)
- [I forgot my User ID](#)
- [I forgot my Password](#)
- [Learn more about our Online Services.](#)

If your Online Services user account is locked, please contact the OSC Help Desk at 866-321-8503 Option 1 or email [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov) and request a password reset.

# Select Tax Cap, then Tax Cap Compliance Options

14

The screenshot shows a web interface titled "Welcome to Online Services". It features a section for "Online Services Applications" with a list of subscribed applications: "Assessment Roll Verification" and "Tax Cap". A red arrow points to the "Tax Cap" application. An orange curved arrow originates from the "Tax Cap" application and points to a separate window titled "Click to enter...". This window contains two options: "Property Tax Cap" and "Tax Cap Compliance". The "Tax Cap Compliance" option is highlighted with a blue border and contains the text: "Submit information about your total taxes to be levied, and where applicable, certify for Tax Cap compliance."

Welcome to Online Services

Online Services Applications

You are currently subscribed to the following applications:

- Assessment Roll Verification
- Tax Cap

User Information

Name: [Redacted]

User ID: [Redacted]

Previous Last Access: May 25, 2023 11:23 AM

Password Expiration Date: Nov 08, 2023 12:00 AM

Created On: Jan 03, 2018 09:16 AM

Manage Profile

Click to enter...

**Property Tax Cap**

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

**Tax Cap Compliance**

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

# Complete and Have the Superintendent Certify

15

## Welcome to Tax Cap Compliance

This form will allow you to submit information from the adopted budget regarding the total taxes to be levied and, where applicable, to certify for Tax Cap compliance.

You are required to complete this form even if you are not certifying as Tax Cap compliant.



Fiscal Year End	Form Status
06/30/2024	Not Started
06/30/2023	Submitted
06/30/2022	Submitted
06/30/2021	Submitted
06/30/2020	Submitted
06/30/2019	Submitted
06/30/2018	Submitted
06/30/2017	Submitted
06/30/2016	Submitted
06/30/2015	Submitted

# Assessment Roll Verification

16

## □ 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

# Assessment Roll Verification (ARV) for School Districts

## File Assessment Roll Verification Form

- [Enrollment Instructions \[pdf\]](#)

*Go here*



<https://www.osc.state.ny.us/local-government/required-reporting/assessment-roll-verification-arv-school-districts?redirect=legacy>

## 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.
- Since municipalities within a school district may have different assessment roll dates, a school district may have different assessment roll years used to levy taxes in a given fiscal year.
- SED uses only assessment roll year data to calculate state aid, so the values being verified in a given year may apply to more than one school fiscal 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.

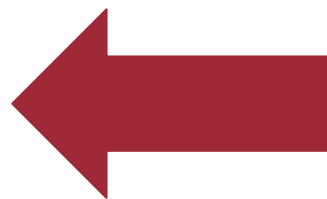
## Verification

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

## Assessment Adjustments

Adjustments for ARV purposes are those made to assessed values since the school tax bills were issued through the following:

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



All assessment adjustments must be reported in detail by parcel on a [School District Assessment Adjustment Form \[pdf\]](#). Instructions for completing the form are found on page 2 of the form.

*Assessment adjustments that do not comply with the documentation requirements will not be processed.*

Learn more about [Reporting Assessment Adjustments \[pdf\]](#).

- [Required Documentation \[pdf\]](#)

## Contact

For questions regarding the assessment roll verification process, please call 1 (866) 321-8503, Option 3 or contact us by email at [LGSAMonitoring@osc.ny.gov](mailto:LGSAMonitoring@osc.ny.gov).

# Select Assessment Roll Verification

18

Welcome to Online Services

Online Services Applications

You are currently subscribed to the following applications:

- Assessment Roll Verification
- Tax Cap

User Information

Name	
User ID	
Previous Last Access	May 25, 2023 11:23 AM
Password Expiration Date	Nov 08, 2023 12:00 AM
Created On	Jan 03, 2018 09:16 AM

[Manage Profile](#)

**Assessment Roll Verification**

Your 2021 roll year form is ready for processing.

[Continue](#)

# Revise Information, as Appropriate

19

## Instructions

Review the Taxable Assessed Value for each Town/City component noting the fiscal year for which the taxes are levied.

Confirm or adjust the values by selecting the appropriate option.

Complete all sections marked with ★.

You may leave and return to this form at a later time by selecting Exit.

Select Submit to complete the filing.

Refer to the [Assessment Roll Verification Instructions](#) for additional information.

### ARV Form Information

School District:

Roll Year:

2021

OSC Municipality Code:

380775300100

Status:

Not Submitted

SED School Code:

-----

SED Institution ID:

800000039488

### Town / City Components

Town City	Fiscal Year Taxes Are Levied	Original Taxable Assessed Value	Equalization Rate	Preliminary Taxable Full Valuation
Town of ...	2021 - 2022	\$5,847,106	0.9700	\$6,027,944
Town of ...	2021 - 2022	\$566,355,811	0.8975	\$631,037,115
				\$637,065,059

Confirm or Adjust ★

☐ I agree with the Taxable Assessed Values shown.

☐ I would like to adjust one or more of the Taxable Assessed Values.



20

## Digging Into July 2023 Responsibilities

Tips for Starting the New Year Off Right

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



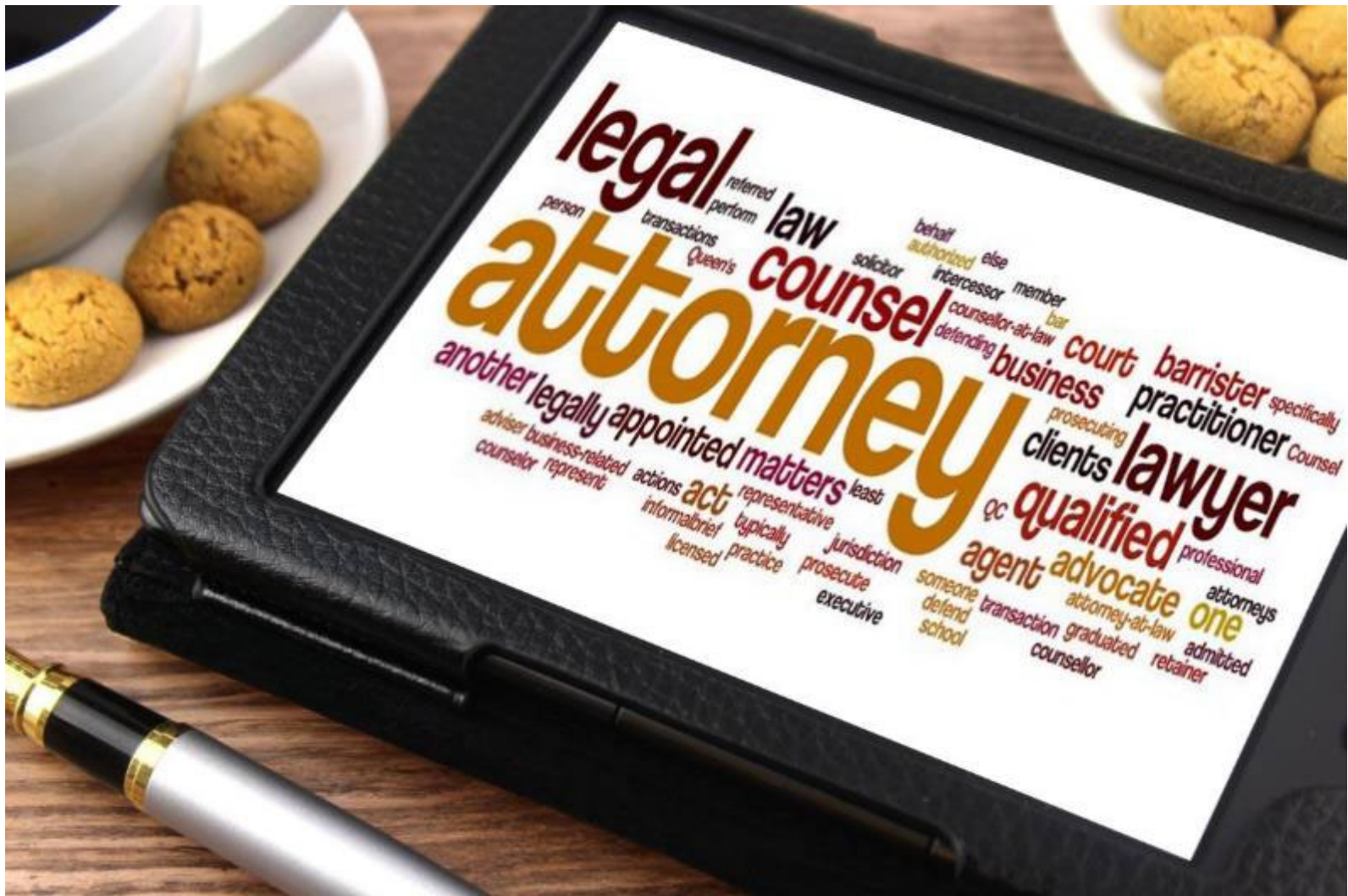
# (Re)organizational Meeting

21

- This is the time that:
  - ▣ Board officers are elected
  - ▣ Officer and Personnel appointments are made
  - ▣ Designations, e.g., banks, newspapers, BOE meeting schedules are identified
    - May 21<sup>st</sup> – next Budget Vote
  - ▣ Authorizations are established, e.g., attendance at conferences, certify payroll, approval of grants, etc.
  - ▣ Policy adoptions, e.g., purchasing & investment policies
  - ▣ Bonds approved for staff, e.g., blanket and surety

# Work with Your Attorney!

22



# When Should the Meeting Be Held?

23

Type	Date for Meeting	Legal Reference	Comments
Central and Union Free	First Tuesday in July	Education Law 1707, 1804	*Board may hold meeting at any time during first 15 days in July, if declared by resolution. If legal holiday, then first Wednesday.
Cities with <125,000 Inhabitants	First week in July	Education Law 2504	*Same
Central HS in Nassau County	Second Tuesday in July	Education Law 1904	
Common	No requirement		
BOCES	None specified		
Large City	Second Tuesday in May	Education Law 2563	

# Who Needs to Be Approved?

24

Officers – need to take oath of office:

- ❑ Clerk of the Board
- ❑ District Treasurer
- ❑ Deputy Treasurer
- ❑ Claims Auditor
- ❑ Deputy Claims Auditor
- ❑ Tax Collector



# Who Needs to Be Approved?

25

## Personnel Appointments:

- ❑ School Attorney
- ❑ Purchasing Agent
- ❑ School Physician
- ❑ Independent Auditor
- ❑ Attendance Officer
- ❑ Records Access Officer



# Examples of What Needs to be Authorized

26

- ❑ Who can make budget transfers?
- ❑ Who can sign checks?
- ❑ What is the mileage reimb. rate?
- ❑ Who can certify payrolls?
- ❑ Who can sign grant applications?
- ❑ Who can attend workshops, conferences and conventions?
  - ▣ General Municipal Law 77-b



# Grant Applications and FS-10Fs

27

- Some grants have 7/1/23 start dates, e.g.:
  - ▣ IDEA, Section 611 and 619
    - Federal – FS-10F due within 90 days
  - ▣ UPK
    - State – FS-10F due within 30 days
- Some grants have 9/1/23 start dates, e.g.:
  - ▣ Title I, II, III, IV, V
    - Federal – FS-10F due within 90 days
- CRRSA is ending 9/30/23
  - Federal – but FS-10F is due in October, not December
- Next, let's review the MOE Calculator

# Section 611/619 MOE Requirement

28

- ❑ Completion of the MOE Calculator is due with the application
- ❑ We see more and more districts that need to claim their exclusions to be in compliance:
  - ❑ Savings from Special Education staffing breakage
  - ❑ Reduction in the number of SWD counts
  - ❑ Expensive SWD leaving Special Education program
  - ❑ Equipment purchased in prior year, not needing to be replaced



# Exception A – Staffing Changes

29

A	B	C	D	E	F
<b>NOTE: SCROLL TO THE RIGHT TO ENTER DATA FOR EXPENDITURES</b>					
LEA Name					
Eligibility Standard -- Exceptions to MOE as Permitted by 34 CFR §300.204 and Adjustment to MOE as Permitted by 34 CFR §300.205 -- Projections for 2023-2024 Budget					
Exception (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. (Only include salary and benefits paid from state and/or local funds)					
Departing Personnel					
Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total Budget
Special Education Teacher	Bugs Bunny	Retirement	\$110,000	\$35,000	\$ 145,000 -
					\$ -
					\$ -
					\$ -
See Tab 24					\$ 500,000 -
Departing Total			\$ -	\$ -	\$ -
Replacement Personnel					
Position Title	Employee Name		Salary	Benefits	Total Budget
Special Education Teacher	Daffy Duck		\$55,000	\$18,000	\$ 73,000 -
					\$ -
					\$ -
					\$ -
See Tab 24					\$ 300,000 -
Replacement Total			\$ -	\$ -	\$ -
Net Projected Reduction (Departing - Replacement)					\$ 272,000

Tab 24

This worksheet is available for LEAs or SEAs to use as needed.  
It can be used for calculations for the Amounts tabs or the Exc & Adj tabs, or for historical LEA MOE data (prior to 2020-21) for the Multi-Year Summary tab.  
You can create a link in any shaded cell on the Amounts, Exc & Adj, or Multi-Year Summary tabs to this sheet.

# Exception B – Decrease in SWD Count

30

Enter the requested information below	Information
LEA Name	
LEA ID	
Start of state fiscal year (month and day)	
End of state fiscal year (month and day)	
Are you able to separately account for the budgeting and expenditure of local funds and state funds from 2010-11 to the present year?	Yes
Would you like the spreadsheet to calculate Exception (b) (decrease in child count) for you?	Yes
Does your state have a high cost fund operated by the SEA under §300.704(c)?	Please select yes or no for each year.
	2016-17 No
	2017-18 No
	2018-19 No
	2019-20 No

Tab 3

$$6/348 = .017241$$

$$.017241 \times \$4,602,035 = \$79,345.43$$

$$.017241 \times \$8,411,299 = \$145,019.21$$

Version 1.4 Extended, December 2019. Please ensure that you are using the latest version of the calculator at <https://cifr.wested.org/resources/lea-moe/calculator/>.

Exception (b) A decrease in the enrollment of children with disabilities (option 2: auto-calculated).			
Projected 2023-24 Enrollment		342	
2022-23 Enrollment		348	
Difference (must be (-) to apply exception)		-6	
Percent Difference		2%	
	Local Total	State and Local Total	
2022-23 Budget	\$ 4,602,035.00	\$	8,411,299.00
Projected Reduction	\$ 79,345.43	\$	145,022.40



# Exception C – SWD Leaving

32

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
Student #12345	Aged Out	\$135,000
See Tab 24		\$600,000
Total (Net Projected Reduction)		\$735,000 -

## Places to Check:

- Special Education Department – they know the children
- Compare BOCES bills 6/21 vs. 6/22
- Review .47 expenditure (private placement) codes
- 23-24 budget backup

# Exception D – Equipment

33

If you budgeted to purchase equipment in 22-23 for the Special Education Department, you can claim here as those equipment items don't need to be replaced in 23-24

Exception (d) Termination of costly expenditures for long-term purchases, such as the acquisition of equipment or construction of school facilities.

Description	Budgeted Cost in Final Year
Total (Net Projected Reduction)	\$ -

# Exceptions Can Carry-Forward

34

- ❑ Let's look at an example for 23-24 reporting
- ❑ Fill in Tab 14 with 23-24 budget to start
- ❑ Then look at Tab 4 to see if you meet in any of the four categories

**EXAMPLE**

# Fill in Tab 14 with 23-24 Budget

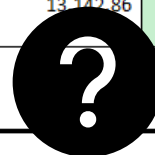
35

	A	B	C	D	E	F
1	Projected Child Count	35	LEA Name			
2	<b>Eligibility Standard - Fiscal Year 2023-2024 - LEA Effort - Budgeted Amounts</b>					
3				<b>2023-2024 Budget</b>		
4	<b>Object Description</b>	<b>Code</b>	<b>Code 2</b>	<b>Local</b>	<b>State</b>	<b>State and Local</b>
5	All			\$ 460,000.00	\$ 625,000.00	\$ 1,085,000.00
6						\$ -
27						\$ -
28						\$ -
29						\$ -
30	<b>Grand Totals</b>			<b>\$ 460,000.00</b>		<b>\$ 1,085,000.00</b>
31	<b>Per Capita Amounts</b>			<b>\$ 13,142.86</b>		<b>\$ 31,000.00</b>
32	Version 1.4 Extended, December 2019. Please ensure that you are using the most recent version of the Calculator by going to:					
33	<a href="https://cifr.wested.org/resources/lea-moe/calculator/">https://cifr.wested.org/resources/lea-moe/calculator/</a>					
34						

# Review Tab 4 – Did We Meet?

36

A	B	C	D	E	F	G	H	I	J	K
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
2015-2016	Compliance (Expenditures)									
2016-2017	Compliance (Expenditures)									
2017-2018	Compliance (Expenditures)									
2018-2019	Compliance (Expenditures)									
2019-2020	Compliance (Expenditures)	33	\$ 390,000.00	Met as Baseline	\$ 890,000.00	Met as Baseline	\$ 11,818.18	Met as Baseline	\$ 26,969.70	Met as Baseline
2020-2021	Compliance (Expenditures)	32	\$ 375,000.00	Met with Exceptions or Adjustments	\$ 925,000.00	Met	\$ 11,718.75	Met with Exceptions or Adjustments	\$ 28,906.25	Met
2021-2022	Eligibility (Budget)	36	\$ 425,000.00	Met	\$ 1,100,000.00	Met	\$ 11,805.56	Met with Exceptions or Adjustments	\$ 30,555.56	Met
2022-2023	Eligibility (Budget)	32	\$ 325,000.00	Met with Exceptions or Adjustments	\$ 825,000.00	Met with Exceptions or Adjustments	\$ 10,156.25	Met with Exceptions or Adjustments	\$ 25,781.25	Met with Exceptions or Adjustments
2023-2024	Eligibility (Budget)	35	\$ 460,000.00	Met	\$ 1,085,000.00	Met with Exceptions or Adjustments	\$ 13,142.86	Met	\$ 31,000.00	Met
2024-2025	Eligibility (Budget)									



But we didn't put any exceptions in....



1	Which standard do you want to measure?		NOTE: SCROLL TO THE RIGHT TO SEE PER CAPITA METHODS					
2	Eligibility		LEA Name					
3	METHOD 1: LOCAL TOTAL			METHOD 2: STATE AND LOCAL TOTAL				
4	Comparison Year	2021-2022		Comparison Year	2021-2022			
5	Comparison Year Amount	\$ 425,000.00		Comparison Year Amount	\$ 1,100,000.00			
6	2023-24 Amount	\$ 460,000.00	Met	2023-24 Amount	\$ 1,085,000.00	Did Not Meet	Add exception information.	
7	Initial Difference	\$ -		Initial Difference	\$ 15,000.00			
8	Total Exceptions	NA		Total Exceptions	\$ 210,222.22			
9	Difference with Exceptions	\$ -		Difference with Exceptions	\$ (195,222.22)	Met	MOE met using exceptions.	
10	Total Adjustment	NA		Total Adjustment	NA			
11	Final Shortfall	\$ -		Final Shortfall	\$ -		Adjustment not needed.	
12								
13	Exceptions to Maintenance of Effort as Permitted by §300.204			Exceptions to Maintenance of Effort as Permitted by §300.204				
14	(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.			(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.				
15								
16	Year	Amount		Year	Amount			
17				2023-24 Total	\$ -			
18				2022-23 Total	\$ -			
19								
20								
21								
22								
23								
24								
25								
26	(b) A decrease in the enrollment of children with disabilities.			(b) A decrease in the enrollment of children with disabilities.				
27	Year	Amount		Year	Amount			
28				2023-24 Total				
29				2022-23 Total	\$ 122,222.22			
30								
31								
32								
33								
34								
35								
36								
37	(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:			(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:				
38	left the jurisdiction, aged out, or no longer needs the program of special education.			left the jurisdiction, aged out, or no longer needs the program of special education.				
39								
40	Year	Amount		Year	Amount			
41				2023-24 Total	\$ -			
42				2022-23 Total	\$ 88,000.00			
43								
44								
45								

Add exception information.

MOE met using exceptions.

Adjustment not needed.

NOTE: Enter Exceptions data on the Exception/Adjustment tab for each year.

= \$210,222.22



# Conclusion

39

- ❑ Now is the time to start preparing for the reorganizational meeting!
- ❑ Be sure to have your Superintendent certify the tax cap compliance form by 7/21.
- ❑ Be sure to certify your assessment rolls for 2021 by 7/19.
- ❑ Ensure that State funded grants that end June 30, 2023 have FS-10Fs submitted by 7/30/23.
- ❑ Prepare the MOE Calculator now and include all exceptions, regardless if you need them this year or not.
- ❑ Put *State Aid Week* on your calendar. As you complete Form A, FB and FT this summer, if you have questions, please give us a call!

## August – State Aid Week!

- ❑ August 21<sup>st</sup> – ST-3
- ❑ August 23<sup>rd</sup> – Form A
- ❑ August 25<sup>th</sup> – Form FT/FB

# 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 dates:***

July 19, 2023  
August 16, 2023  
September 13, 2023  
October 18, 2023  
November 16, 2023 (Thursday)  
January 17, 2024  
February 14, 2024  
March 13, 2024  
April 17, 2024  
May 15, 2024  
June 26, 2024