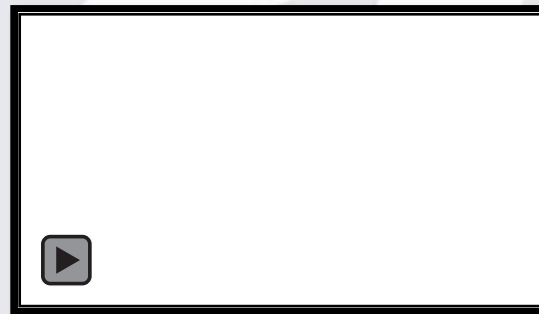




# Knowledge Café

## February 2023



State Aid & Financial Planning Service

# Agenda

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- ❑ SBO Calendar for March 2023
- ❑ Building Condition Survey
- ❑ Budget Calendar
- ❑ Information about State Aid in the Executive Budget
- ❑ Kathy's Corner – 180 Day Calendar and First Semester Attendance – What to Review Now
- ❑ Digging into Billing Opportunities
- ❑ Questions and Answers



# SBO Calendar for March 2023



Task	Due Date	Filing Requirement	Notes	Priority
ESSA Financial Transparency reporting due for Big 5 districts	3/1	Annually	School districts, with the exception of Dependent districts, must submit 2021-22 expenditure data by December 31, 2022. Dependent districts will need to submit by March 1, 2023.	Required
Last day to submit 2022 Calendar Year Building Condition Surveys to ensure Building Aid in the current year	3/1	Annually	The 2022 Building Condition Survey (BCS) must be completed by 12/31/2022 and submitted by 03/01/2023	
Prepare and Submit Property Tax Cap Calculation form on OSC portal  <a href="#">NYS OSC Portal Login</a>	3/1	Annually	Due March 1st. Data must be submitted via OSC's online portal. As required per EL §1608 and §1716 – The Property tax report card must now include a schedule of reserves, a description of its purpose, the balance as of the close of the 3rd quarter of the current school district fiscal year and a brief statement explaining any plans for the use of each reserve fund in the ensuing fiscal year.	Recommended Best Practice
File NYS Sales Tax Return for quarterly & annual filers	3/20	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due March 20th for the months of December, January and February if filing on a quarterly basis. Please check the instructions of the applicable forms to verify correct due date when available. Annual sales tax filers using form ST-101 are also due on this date.	Required

# SBO Calendar for March 2023





Task	Due Date	Filing Requirement	Notes	Priority
Prepare and publish 1st of 4 Legal Notices (of election and budget vote) between March 28 and March 31, 2023	 3/28	Annually	See Appendix A	Required
Budget Development - Continue	3/31	Annually		Recommended Best Practice
Billings (transportation, use of facilities, health services, parentally placed non-public, etc.)	 3/31	Monthly		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	3/31	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly 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
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	3/31	Monthly		Recommended Best Practice
Complete online verification (DVPUB) for all 10-month high-cost public placements, including the DCPUB and DCPOD (Other-public) submissions for required records	 3/31	Annually		Required
Federal and State Cafeteria Reimbursement Form	3/31	Monthly		Recommended Best Practice



# SBO Calendar for March 2023

Task	Due Date	Filing Requirement	Notes	Priority
If necessary, collect school bus route-data for one day for Non-Allowable Pupil Decimal (NAPD) calculation	 3/31	Annually		Required
Monthly Profit/Loss Statements for School Food Service	3/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	3/31	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	3/31	Quarterly	Transmit policy, district contact information and form to request inclusion on list of individuals to be notified 48 hours in advance of toxic pesticide applications to parents and district staff. Notification required after close of summer session, after winter break, after spring break and after the end of each school year. Notification not required for use of pesticides exempt from reporting requirements.	Recommended Best Practice
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills <u>are paid</u>	3/31	Monthly		Recommended Best Practice
Prepare for Budget Presentation	3/31	Annually		Recommended Best Practice
Report, on OSC web-based system, all post retirement compensation paid to retirees of NYS public retirement systems for the prior calendar year. Includes retirees paid as employees, independent contractors, or consultants. <a href="#">NYS OSC Retirement Online System</a>	 3/31	Annually	Report may be submitted annually from January through March	Required
Review BOCES invoices for appropriate services and charges	3/31	Monthly		Recommended Best Practice

# SBO Calendar for March 2023

Task	Due Date	Filing Requirement	Notes	Priority
Review reserve balances as of 3/31 and intended use of reserves for Property Tax Report Card reporting in April	 3/31	Annually		Recommended Best Practice
Review school calendar before spring break - ensure 180 days of session and 900/990 annual hours of instruction by the end of the year	 3/31	Annually		Recommended Best Practice
Send Single Audit or Single Audit Exemption via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services. (Survey 4 in the NYSED Portal under Office of Audit Services)	 3/31	Annually	Required for districts that expend more than \$750,000 in Federal Funds. For districts that have expenditures between \$550,000 and \$750,000, a Single Audit Report Exemption Form (AAREF) is required.	Required
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	 3/31	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Transportation Request for Non-Public Schools - due April 1st	3/31	Annually		Required
Treasurer's Report	3/31	Monthly	Report on prior month's activities	Required
Uncollected Taxes - due from county	3/31	Annually	Due April 1st to non-city school districts	Required

# Topics Covered Last February

7



Review of 180 Day-900/990 Hour Calendar



Single Audit – When is It Needed?



Preparing the DCPUB and DCPOD Verifications



Budget Development Tips

- ✓ O & M and Transportation
- ✓ Employee Benefits & Debt Service
- ✓ Overall Reasonableness ○

# 2022 Building Condition Survey

## Due 3/1/23

8

Not sure when your district needs to do the Building Condition Survey?

- [Building Condition Survey Assignments 08-13-19 WC 11-15-19 \(002\).xlsx \(nysed.gov\)](#)
- Due once every five years. Your district was assigned a calendar year.
- Currently in the 2020-2024 cycle.

## BUILDING CONDITION SURVEY AID (BCS)

NOTE: Expenditures reported to State Aid via SAMS and submission of building condition survey forms to Facilities Planning are required to receive BCS Aid. Districts that do not submit the online BCS form for all buildings surveyed will not receive BCS Aid. [Office of Facilities Planning Instructions for submission of the on-line BCS form](#). After the deadline date, a district's BCS Aid as displayed below will be zero if no BCS survey forms have been submitted to Facilities Planning, regardless of expenditures and surveyed square feet reported on 2022-23 SAMS Form FB.



### [Glossary](#)

1	REPORTED TOTAL SQUARE FOOTAGE OF BUILDINGS SURVEYED	(FORM FB ENT 138)	380,000
2	MAX COST ALLOWANCE PER SQUARE FOOT (CURRENT YEAR ADJUSTMENT * .20 ROUNDED)		.41
3	MAXIMUM EXPENSE ALLOWED FOR AID	(ENT 1 * ENT 2)	155,800
4	TOTAL EXPENSE CLAIMED BY DISTRICT	(FORM FB ENT 139)	67,000
5	TOTAL AIDABLE BUILDING CONDITION SURVEY EXPENSE	(LESSER OF ENT 3 OR ENT 4)	67,000
6	REVISED SELECTED 2022-23 BLDG AID RATIO	(SBA ENT 18, MAX = 0.950)	0.714
7	SELECTED 2022-23 BUILDING AID RATIO BEFORE 10% PLUS HNSBAR	(SBA ENT 25, MAX = 0.980)	0.749
8	HNSBAR DISTRICT INDICATOR (1 = YES)		1
9	2022-23 BUILDING CONDITION SURVEY AID	(IF ENT 8 = 1, THEN ENT 5 * ENT 7, ELSE ENT 5 * ENT 6)	50,183
10	ONLINE SUBMISSION OF BCS FORMS COMPLETED BY DISTRICT BY DEADLINE DATE (1 = YES)		0
11	BUILDING CONDITION SURVEY AID PAYABLE	(ENT 9 * ENT 10)	0

# BCS – Expenses Reported on Form FB

10

## Form FB: Building Data

Form FB - Building Data 2022-23 Claim Year

2020-21 School Year  
SED File  
(Prior)

2021-22 School Year  
EDP Form #10  
(Actual)

2022-23 School Year  
EDP Form #38  
(Projected)

### Part XI. Miscellaneous Data for Aid and Projections

136. 2022-23 Projected Total Capital Expense (Not Borrowed Monies). In addition to budgetary appropriations, please include 2022-23 Projected Expenses shown in Item 137 (last column) and the non-borrowed projected EXCEL expenditures that will be transferred from the General Fund to the Capital Fund. Do not include non-borrowed projected EXCEL expenditures that will be recorded directly in the Capital Fund. Note: Entry 136 projection is used for the estimated Non Resident Tuition calculation.

100,000

137. Of the Expenses reported in Item 136 above, report only 2022-23 Projected Capital Outlay Exception Expense for Emergency projects, project less than \$100,001, or Small City Debit Limit Waiver.

94,145

99,212

100,000

138. Building Condition Survey: Total Square Footage of Buildings Surveyed

0

380,000

0

139. Expenditures for Building Condition Surveys associated with the square footage reported in Entry 138 above

0

67,000

0

2020-21 Prior	2021-22 Actual	2022-23 Estimated
0	67,000	0
2020-21 Prior	2021-22 Actual	2022-23 Estimated

**Note:** To apply for 2022-23 Building Condition Survey aid for 2021-22 expenditures, please enter actual expenditures in 2021-22 middle column above.

Only districts on SED Office of Facilities Planning 2021 & 2022 BCS assignment lists and NYC can apply for 2022-23 BCS aid.

To enter 2022-23 projected building condition survey expenditures, please enter expenditures in 2022-23 column.

Only districts on SED Office of Facilities Planning 2022 or 2023 BCS assignment lists and NYC can report 2022-23 projections.



# March 2023 Budget Planning

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**2023**  
**2024**

## SAMPLE BUDGET DEVELOPMENT



### STATE AID & FINANCIAL PLANNING SERVICE

DATE	BUDGET DEVELOPMENT
March 1, 2023	Submit 2023-24 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only).
March 2023	Present 2023-24 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support).
March 2023	Present 2023-24 debt service and employee benefits budget to the Board of Education for review and comment.
March 2023	Present 2023-24 instructional and special education budget to the Board of Education for review and comment.
March 28 – March 31, 2023	Legal notice of school budget hearing and budget vote. Must advertise four times within 7 weeks of the vote with first publication at least 45 days before date of budget vote.



# Executive Budget Proposal

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- Your proposed aid run is available at:
  - ▣ [stateaid.nysed.gov](http://stateaid.nysed.gov)
  - ▣ Enter your district name or BEDS code in box and click on 
  - ▣ Click on URL link
  - ▣ On next page, hit refresh button at the top 



The screenshot shows the NYSED.gov website. At the top is the NYSED.gov logo with a blue outline of New York. Below it is a red banner with "NEW YORK STATE EDUCATION" in white. Underneath is a light green navigation bar with "About NYSED" and "Program Office" in black text. The main heading "State Aid" is in large, bold, blue letters on a dark grey background. Below this, there is a blue underlined link "View District Data". Underneath the link is a text input box labeled "District name" in blue. Below the input box are two red buttons: "Go" and "Clear". At the bottom of the visible area, there is a link "2022-23 Calendar of Deadlines" in blue.

# This is What You Should See

13

Click on the [OUTPUT REPORT](#) or [DATA DISPLAY](#) that you would like to view or print. The [DATA DISPLAY](#) that will allow you to return to this page.

## 2023-2024 EXECUTIVE BUDGET PROPOSAL



Summary Page

Backup for each aid

- [2023-24 Executive Budget School Aid Estimate](#)
- [2023-24 Executive Budget Foundation Aid](#)
- [2023-24 Executive Budget Excess Cost for Students w/ Disabilities and UPREK](#)
- [2023-24 Executive Budget BOCES, Transportation and Summer Trans Aid](#)
- [2023-24 Executive Budget Building Aid](#)
- [2023-24 Executive Budget Building Reorganization Incentive Aid](#)
- [2023-24 Executive Budget Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2023-24 Executive Budget Transitional Aid for Charter School Payment](#)
- [2023-24 Executive Budget Special Services Aids for Non-Comp of BOCES](#)
- [Definitions and Explanation of Aids Displayed](#)

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

# 23-24 Executive Budget Foundation Aid

14

TAFPU BASED ON 21-22 SY DATA	2,256
TAFPU BASED ON 20-21 SY DATA	2,141
<b>SELECTED TAFPU</b>	<b>2,256</b>
REGIONAL COST INDEX (RCI)	1.425
PNI = 1 + EN%, MIN 1; MAX 2	1.27400
ADJUSTED FOUNDATION AMT/PUPIL	14,185.92
ADJUSTED TAX RATE	0.01532
EXP MIN LOCAL CONTRIB/PUPIL	16,142.57
FOUNDATION FORMULA AID/PUPIL	0.00
FND STATE SHARING RATIO	0.41000
ALT FOUNDATION AID/PUPIL	5,816.22
<b>SELECTD FOUNDATION AID/PUPIL</b>	<b>5,816.22</b>
<b>TOTAL FOUNDATION AID</b>	<b>13,121,393</b>
2022-23 FOUNDATION AID BASE	9,618,272
100% PHASE-IN INCREASE	3,503,121
3% MINIMUM INCREASE	288,548
2023-24 FOUNDATION AID PAYABLE	13,121,393

$$2,256 \times 5,816.22 =$$



## 23-24 Executive Budget –Excess Cost Aid for Students w/ Disabilities & UPREK

15

### STATE FUNDED PREK:

2022-23 90M FED UPK EXP GRT	264,600
2022-23 15M FED SUFDPK GRT	0
2022-23 25M SUFDPK EXP GRT	0
2022-23 MAX SUFDPK AID(1415)	0
2022-23 MAX UPK AID	108,000
2022-23 PAYABLE UPK AID	0
NEW FULL-DAY 4YO SLOTS	26
2023-24 NEW UPK AID	151,221
2023-24 MAX UPK + SUFDPK +EXPS	523,821

$$\$5,816.22 \times 26 = \$151,221$$

(Greater of Selected Foundation Aid or  
\$5,400 per slot)

# 23-24 Executive Budget – Building Aid

16

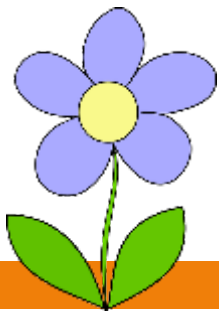
TIER 4 SELECTED AID RATIO	0.61300
BUILDING LEASE EXP (TIERS 1-4)	0
AMORT (RETRO) EXP (TIERS 1-4)	0
AMORT (PROSP) EXP (TIERS 1-4)	1,900,138
AMORT (CAP OUT)EXP (TIERS 1-4)	0
22-23 DEFERRED EXP (TIERS 1-4)	0
21-22 DEFERRED EXP (TIERS 1-4)	0
NYC UNCONFIRMED EXP(TIERS 1-4)	0
REFUND/REFIN EXP AR(TIERS 1-4)	0
REFUND/REFIN EXP100(TIERS 1-4)	0
BUILDING LEASE AID (TIERS 1-4)	0
AMORT (RETRO) AID (TIERS 1-4)	0
AMORT (PROSP) AID (TIERS 1-4)	1,164,785
AMORT (CAP OUT)AID (TIERS 1-4)	0
22-23 DEFERRED AID (TIERS 1-4)	0
21-22 DEFERRED AID (TIERS 1-4)	0
NYC UNCONFIRMED AID(TIERS 1-4)	0
REFUND/REFIN AID (TIERS 1-4)	0
AID DUE TO SPECIAL LEGISLATION	0
AID FOR CAP OUTLAY EXCEPTIONS	45,975
AID FOR METAL DETECTORS, ETC.	0
AID FOR WATER TESTING	7,695
EXP FOR BLDG CONDITION SURVEYS	41,613
AID FOR BLDG CONDITION SURVEYS	21,347
CHAPTER 97 POTENTIAL EXP	465,318
CHAPTER 97 POTENTIAL AID	285,240
NYC 22-23 AID DEFERED TO 23-24	0
NYC 21-22 AID DEFERED TO 22-23	0
2023-24 REGULAR BUILDING AID	1,239,802
2022-23 REGULAR BUILDING AID	1,095,923



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## Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL



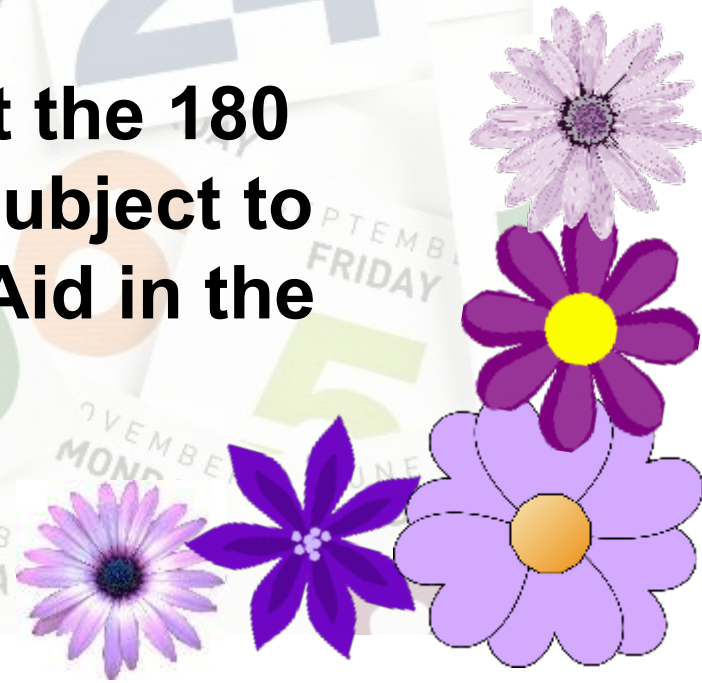
# *Kathy's Corner*

18

**It's Time to Start Thinking about  
the 180 Days Calendar**

**Why?**

**If a District Doesn't Meet the 180  
Day Minimum, they are Subject to  
a Penalty in Foundation Aid in the  
Following Year**





# 180 Day Model Calendar

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Board of Regents | University of the State of New York

Search State Aid

## NEW YORK STATE EDUCATION DEPARTMENT

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## State Aid

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2022-23 Calendar of Deadlines

2022-23 State Aid Handbook

Topics

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[ST-3](#)

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NYSED / State Aid / Topics / Attendance and Enrollment

## Attendance and Enrollment Information

Contact: [180days@nysed.gov](mailto:180days@nysed.gov)

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

[FTE Calculator](#)

[Instructional Time Waiver Decisions](#)

[Model Calendars](#)

[Regulations](#)

[SAMS Help](#)

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

## Attendance Latest News

**02-3-2023**

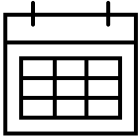
**Reminder:** The Office of State Aid has posted a [list of Frequently Asked Questions about attendance](#), including information regarding instructional hours and session days for state aid purposes.

**01-23-2023**

**Now Available: 180 Day Model Calendar Available for Completion**

The 180 Day Calendar for the 2022-23 School year is now available for district use. The 2023-24 School Year Model Calendar has been released for planning purposes only. [Model Calendars](#)

<https://stateaid.nysed.gov/attendance/>



# Start Planning Now



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## 2023-24 School Year - *PLANNING PURPOSES ONLY*

School District: --Select District from Drop-Down--										12-Digit BEDS:			Total Days			Total Hours			Total SCD Hours		
Select School:																					
Starting Grade:																					
Ending Grade:																					
Grade Level Group:										Hours Required:			SCD Hours Available:			0					
FIXED	EDIT	EDIT	FIXED	EDIT	EDIT	EDIT	FIXED	EDIT	EDIT	FIXED	EDIT	EDIT	FIXED	EDIT	FIXED	EDIT	FIXED	EDIT			
Date	Start Time	End Time	Hours Between Start/End	Homeroom (Minutes)	Lunch (Minutes)	Recess (Minutes)	Passing Time (Minutes)	Instructional Minutes	Notes	Session Days Counted	Instructional Hours Counted	Superintendent's Conference Day Time Utilized	Reminders								
Last Two weeks of August										No Class - Prior to Sept 1			0	0.00		<--- Districts may hold Superintendent's Conference Days in the last two weeks of August					
8/31/2023			0.00					0		0	0.00		<--- Districts may hold Superintendent's Conference Days in the last two weeks of August								
9/1/2023			0.00					0		0	0.00										
9/4/2023				HOLIDAY					No Class - Labor Day	0	0.00										
9/5/2023			0.00					0		0	0.00										
9/6/2023			0.00					0		0	0.00										
9/7/2023			0.00					0		0	0.00										
9/8/2023			0.00					0		0	0.00										
9/11/2023			0.00					0		0	0.00										
9/12/2023			0.00					0		0	0.00										
9/13/2023			0.00					0		0	0.00										
9/14/2023			0.00					0		0	0.00										
9/15/2023			0.00					0		0	0.00										
9/18/2023			0.00					0		0	0.00										
9/19/2023			0.00					0		0	0.00										
9/20/2023			0.00					0		0	0.00										
9/21/2023			0.00					0		0	0.00										
9/22/2023			0.00					0		0	0.00										
9/25/2023			0.00					0		0	0.00										
9/26/2023			0.00					0		0	0.00										
9/27/2023			0.00					0		0	0.00										
9/28/2023			0.00					0		0	0.00										
9/29/2023			0.00					0		0	0.00										
10/2/2023			0.00					0		0	0.00										
10/3/2023			0.00					0		0	0.00										
10/4/2023			0.00					0		0	0.00										
10/5/2023			0.00					0		0	0.00										
10/6/2023			0.00					0		0	0.00										
10/9/2023				HOLIDAY					No Class - Columbus Day	0	0.00										
10/10/2023			0.00					0		0	0.00										
10/11/2023			0.00					0		0	0.00										
10/12/2023			0.00					0		0	0.00										
10/13/2023			0.00					0		0	0.00										
10/16/2023			0.00					0		0	0.00										
10/17/2023			0.00					0		0	0.00										
10/18/2023			0.00					0		0	0.00										
10/19/2023			0.00					0		0	0.00										
10/20/2023			0.00					0		0	0.00										
10/23/2023			0.00					0		0	0.00										
10/24/2023			0.00					0		0	0.00										
10/25/2023			0.00					0		0	0.00										
10/26/2023			0.00					0		0	0.00										
10/27/2023			0.00					0		0	0.00										
10/30/2023			0.00					0		0	0.00										
10/31/2023			0.00					0		0	0.00										
11/1/2023			0.00					0		0	0.00										
11/2/2023			0.00					0		0	0.00										
11/3/2023			0.00					0		0	0.00										
11/6/2023			0.00					0		0	0.00										
11/7/2023			0.00					0		0	0.00										
11/8/2023			0.00					0		0	0.00										
11/9/2023			0.00					0		0	0.00										
11/10/2023			0.00					0		0	0.00										
11/13/2023			0.00					0		0	0.00										
11/14/2023			0.00					0		0	0.00										
11/15/2023			0.00					0		0	0.00										
11/16/2023			0.00					0		0	0.00										

Read the instructions: [https://stateaid.nysed.gov/attendance/pdf\\_docs/2023-24%20SY%20Model%20Calendar%20instructions%20\(PLANNING%20PURPOSES\).pdf](https://stateaid.nysed.gov/attendance/pdf_docs/2023-24%20SY%20Model%20Calendar%20instructions%20(PLANNING%20PURPOSES).pdf)

# Helpful Tips For Planning Ahead

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- Utilize Model Planning Calendar
  - ▣ Have you used all your snow days?
- Compare against approved Calendar
  - ▣ Speak with Data Coordinator and pull information to review what you said was going to happen vs. what really happened.
  - ▣ Remember it's easier to adjust future school breaks now before the school year ends and you are short on days.
- Reference Section 175.5 Minimum Instructional Hours and Use Of Superintendents' Conference Days For State Aid Purposes
- SED FAQ – scenarios are helpful!

# Attendance for 22-23

22

While you are looking at the 180-day calendar:

- ❑ Good time to review the first semester for ADM and ADA
- ❑ Run reports for the first semester 22-23
- ❑ Complete Claim Form A2
- ❑ Compare results for Fall 2022 to Fall 2021
- ❑ If significant variances – now is a great time to resolve the differences vs. this summer

# Print Blank Form out of SAMS

23

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

## Print Multiple Forms

### Select Data Area:

Official

### Print Selected Forms

#### Core Forms

- ☐ Form A and Schedules:
  - ☐ Form A (Attendance)
  - ☐ Schedule A-1 Religious Holidays First Semester
  - ☒ Schedule A-2 Attendance Report First Semester
  - ☐ Schedule A-3 Religious Holidays Second Semester
  - ☐ Schedule A-4 Attendance Report Second Semester
  - ☐ Schedule A-5 Days of Session Matrix
  - ☐ Schedule A-6 Decimal Days of Actual Session Worksheet
  - ☐ Schedule A-7 Enrollment - Central High School Districts Only
  - ☐ Schedule A-8 Extraordinary Condition and State of Emergency Requiring Closure Days
  - ☐ Schedule B - Dual Enrollment
  - ☐ Schedule C - Designation of Textbook, Software, Library Materials and Hardware Expenses
  - ☐ Schedule P - Additional Data for Calculations
  - ☐ Schedule U1 - Charter School Enrollment and FTE
- Form A Edit Report
- Form A Certification

Schedule A2: Attendance Report -  
First Semester of the 2021-22 School Year 2022-2023 Claim Year - Page 1  
Official - as of 01/30/2023 02:28 PM

Semester 1:	Possible Aggregate Attendance	Aggregate Attendance	Adjusted Aggregate Attendance	Actual Session (NOTES 1 & 2)	Net Session	ADA (Adj. Aggregate Attendance/ Net Session)	Unadj ADA (Aggregate Attendance/ Actual Session)	Poss. Aggregate Attendance/Actual Session(NOTE 3)
1. A.M. Kdg.								
2. P.M. Kdg.								
3. Full Day Kdg.								
4. Grade 1								
5. Grade 2								
6. Grade 3								
Sub-Total								
7. Full Kdg.-3								
8. Grade 4								
9. Grade 5								
10. Grade 6								
Sub-Total								
11. Grades 4-6								
12. Grade 7								
13. Grade 8								
Sub-Total								
14. Grades 7-8								
15. Grade 9								
16. Grade 10								
17. Grade 11								
18. Grade 12								
Sub-Total								
19. Grades 9-12								
20. Totals								

**NOTE 1:** For both Schedule A-2 and Schedule A-4, the sum of actual session days reported in this column will transfer, by grade level, as the total number of days of session reported on line 1 of Schedule A5.

**NOTE 2:** Do not include Regents examination days or full-day superintendent's conference days when attendance was not recorded.

**NOTE 3:** The amounts calculated for the column titled Poss. Aggregate Attendance/Actual Session are used in the calculation of average daily membership (ADM) as defined in section 3602(1) of the Education Law. ADM includes other counts, which can be viewed on the FAPU output report. ADM is the basis for pupil counts used to calculate Foundation Aid.



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## Digging into Billing Opportunities

What Every SBO May Need to Know

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



# Billing Opportunities



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

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

Some examples of billings include use of facilities, health services, parentally placed non-residents, foster care, homeless, neighboring districts attending your SWD programs, shared services, etc.



# Why Do I Need To Know This?

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

# Recommended Guiding Principle

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**I** ❤️  
**MY NEIGHBORS**

Treat everyone with kindness and respect, even those who are rude to you – not because they are nice, but because you are.

[WWW.LIVELIFEHAPPY.COM](http://WWW.LIVELIFEHAPPY.COM)



# What Could We Bill For?

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



# Use of Facilities

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

# Non-Resident Billings

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

# What May a District Bill For?

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



# Average Cost vs. Actual Cost

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



### **"Seneca Falls Formula"**

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

# From The List of Output Reports

34

2022-2023 - Universal Pre-K Grant (UPREK)

✓ 2022-2023 - Actual Nonresident Tuition Report for Prior Year (NRT)

✓ 2022-2023 - Estimated Nonresident Tuition Report for Current Year (NRTEST)

2022-2023 - Component School District BOCES Aid(BOC-CMP)

Note: The Actual report included in 22-23 is the final 21-22 NRT Calculation

# Review Estimated NRT vs. Actual

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## ESTIMATED NONRESIDENT TUITION REPORT (NRT EST) FOR 2021-22 SCHOOL YEAR ATTENDANCE

[Glossary](#)

The nonresident tuition rates below are estimated rates for billing during the 2021-22 school year. When the actual 2021-22 nonresident tuition rates are available in the 2022-23 school year, refunds or additional charges are to be made in accordance with Section 174.2 (a) (6) of the Regulations of the Commissioner of Education.

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

HALF DAY K TUITION FOR REGULAR EDUCATION PUPIL (ENT 81)

FULL DAY K-6 TUITION FOR REGULAR EDUCATION PUPIL (ENT 82)

GRADE 7-12 TUITION FOR REGULAR EDUCATION PUPIL (ENT 83)

TUITION FOR STUDENTS WITH DISABILITIES WHO ARE  
ELIGIBLE FOR PUBLIC EXCESS COST AID:

HALF DAY K TUITION FOR SPECIAL EDUCATION PUPIL (ENT 85)

FULL DAY K-6 TUITION FOR SPECIAL EDUCATION PUPIL (ENT 86)

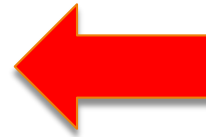
GRADE 7-12 TUITION FOR SPECIAL EDUCATION PUPIL (ENT 87)

NONRESIDENT TUITION WORKSHEET FOR IN-DISTRICT  
PROGRAMS (NOT BOCES) ESTIMATED

Estimated

Actual

Determined based on  
information in ST-3



0		0
11,322	←→	9,594
13,267	←→	13,393
0		0
34,208	←→	30,301
36,153	←→	34,100

# Best Practices

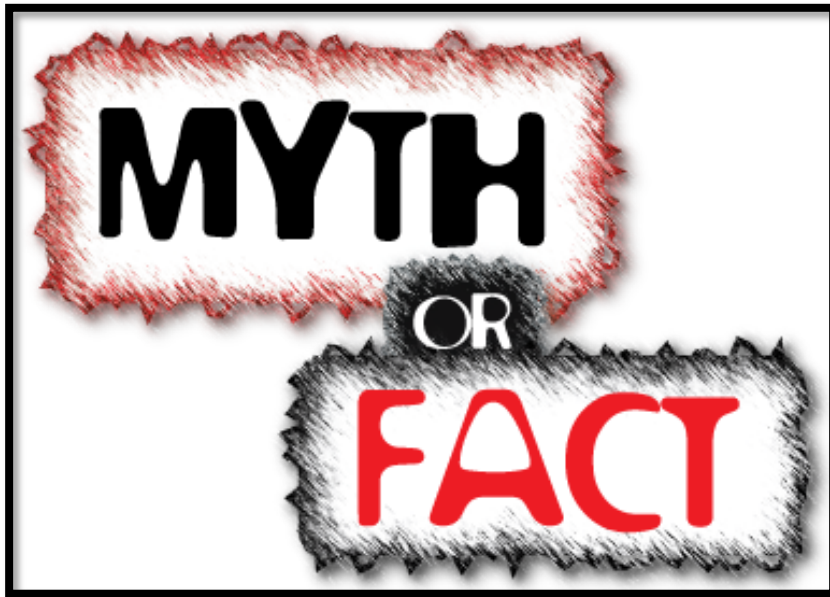
36

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



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

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- Often, we hear of districts allowing non-residents to attend for free as they think the added student count will give them more State aid
- Now that the Foundation Aid formula is working, maybe!



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

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- We have a Guidebook on Non-Resident Billing:
- <https://www.questar.org/wp-content/uploads/2022/09/Non-Resident-Guidebook-2021-22.pdf>
- This Guidebook has sample invoices and explanations of how to calculate



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# Summary



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





# Conclusion



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- ❑ Make sure Tax Cap is submitted to OSC by March 1, 2023
  - ❑ Can update, if necessary
- ❑ Get BCS information in by 3/1/23 if you were a 2022 district
- ❑ Check how your district is doing towards meeting the 180-day requirement this year
  - ❑ Revise calendar, as appropriate
- ❑ Check first semester attendance information
- ❑ Ensure that non-resident billings are occurring and that 23-24 budget considers the revenues from non-resident billing opportunities

# Questions?

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## State Aid and Financial Planning Service

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

<http://sap.questar.org>

twitter.com/qiisap - @qiisap



### 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