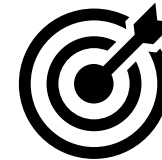


PUTTING STUDENTS FIRST



Knowledge Café January 2025



State Aid and Financial Planning Service

Agenda

2



- ❑ SBO Calendar February 2025
- ❑ Tax Cap Resources
- ❑ Kathy's Corner – Reconciling Private Placement bills
- ❑ Overview of GASB 103 and the New Financial Reporting Requirements
- ❑ Reviewing Some of the “Mysteries” of BOCES Billings
- ❑ Questions and Answers



SBO Calendar for February 2025



3

Task	Due Date	Filing Requirement	Notes	Priority
1st report of EPE (Employment Preparation Education) contact hours (for 2024-25 aid year) using Form SA160.1	2/1	Annually	Up to 25% of the total appropriation will be paid after April 1st based on these claims. If claims statewide exceed 25%, aid will be prorated. This form is used to determine the EPE hours through December 31, 2024 that will be claimed for EPE aid and to project total EPE hours through June 30, 2025.	Required
Annual ERS Payment due (if early payment option not done in December)	2/1	Annually		Required
Complete Surveys 2/3 in the NYSED Portal under Office of Audit Services - Big 5 Districts	2/1	Annually	Upload: Financial Statement Board Approval, Management Letter(s), Extra Classroom Audit and/or Corrective Action Plans. Corrective Action Plans (CAP) refers to CAPs for the Financial Statement, Extra Classroom and Management Letter findings (NOT for Single Audit CAP).	Required
Prepare and Submit Property Tax Cap Calculation form on OSC portal. See: NYS OSC Portal Login	2/15	Annually	Due March 1st. Data must be submitted via OSC's online portal	Recommended Best Practice
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	2/28	Monthly		Recommended Best Practice
Budget Development - Continue	2/28	Annually		Recommended Best Practice

SBO Calendar for February 2025





4

Task	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	2/28	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary.	Required
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	2/28	Monthly		Recommended Best Practice
Check status of current capital projects, prior and prospective projects	2/28	Annually	These reports are available by accessing the NYSED District Home Page under section entitled "IMPORTANT INFORMATION ABOUT BUILDING AID"	Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	2/28	Monthly		Recommended Best Practice
Monthly Profit/Loss Statements for School Food Service	2/28	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	2/28	Monthly	ERS: <u>Due</u> 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	2/28	Monthly		Recommended Best Practice

SBO Calendar for February 2025

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Task	Due Date	Filing Requirement	Notes	Priority
Prepare for Budget Presentation	2/28	Annually		Recommended Best Practice
Report, on OSC web-based system, all post-retirement compensation paid to retirees of NYS public retirement systems for the prior calendar year. Includes retirees paid as employees, independent contractors, or consultants. See: NYS OSC Retirement Online System	2/28	Annually	Report may be submitted annually from January through March	Required
Review BOCES invoices for appropriate services and charges	2/28	Monthly		Recommended Best Practice
State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance	2/28	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
Treasurer's Report	2/28	Monthly	Report on prior month's activities	Required



Topics Covered Last January



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■ Review of the Tax Cap:

- Open Book NY is a resource for determining the history of your tax cap
- What's available on OSC's Tax Cap website
 - Key factors, password access, due dates, etc.
- Pension rates and when they factor into the Tax Cap
- Capital tax levy exclusion – how to calculate, where to get information from, how deferred building aid should be handled

■ State Aid Projections:

- How to read the Governor's proposal and supporting backup information
- How to tie out potential building projects to building aid projections

Tax Cap Information - OSC

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- <https://www.osc.ny.gov/local-government/property-tax-cap/real-property-tax-cap-school-districts>

Real Property Tax Cap - School Districts



- [File property tax cap form online](#) [Accessible only to filing entities]
 - [Enrollment Instructions](#) [pdf]
 - [Instructions for online filing](#) [pdf]
 - [Levy Limit Formula](#) [pdf]
 - [Inflation and Allowable Levy Growth Factors](#) [pdf]
 - [Tax Base Growth Factors for School Districts](#)
 - [Important Dates for Property Tax Cap Filers](#) [pdf]

Tax Cap Information - SAP

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- Templates available under *Resources*, then *Office/Planning/Budget* tab:
 - ▣ 2025-26 Capital Levy Exclusion/Property Tax Cap Worksheet
 - ▣ 2025-26 Tax Cap Projection
- Templates available under *Resources*, then *State Aid* tab:
 - ▣ Building Aid Reconciliation
 - ▣ Potential Building Aid Template

Tax Cap Information – Your BOCES

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- Due 2/1/25 – BOCES Exclusion information
 - Tax Cap calculation includes BOCES capital expenditures and BOCES related Aid
 - Make sure to report the expenditure portion with the other capital related expenditures
 - Make sure to report the revenue portion with the other State Aid revenues
 - Be careful not to take the net number and add it with the revenues as this reduces your tax cap

Add BOCES
Capital Exp
here

Add BOCES
Capital
Revenue here

Capital Local Expenditures

Total Capital Local Expenditures for the prior fiscal year ending 2025
\$1,184,693

Deductions From Capital Expenditures

Expenditures Supported by Reserves and Fund Balance

State Aid (less any prior year(s) Deferred Building Aid)

Federal Aid

Gifts and other Revenue for Capital Purposes

Adjustments to Revenue Sources for the prior fiscal year ending 2025

Additions to Capital Expenditures

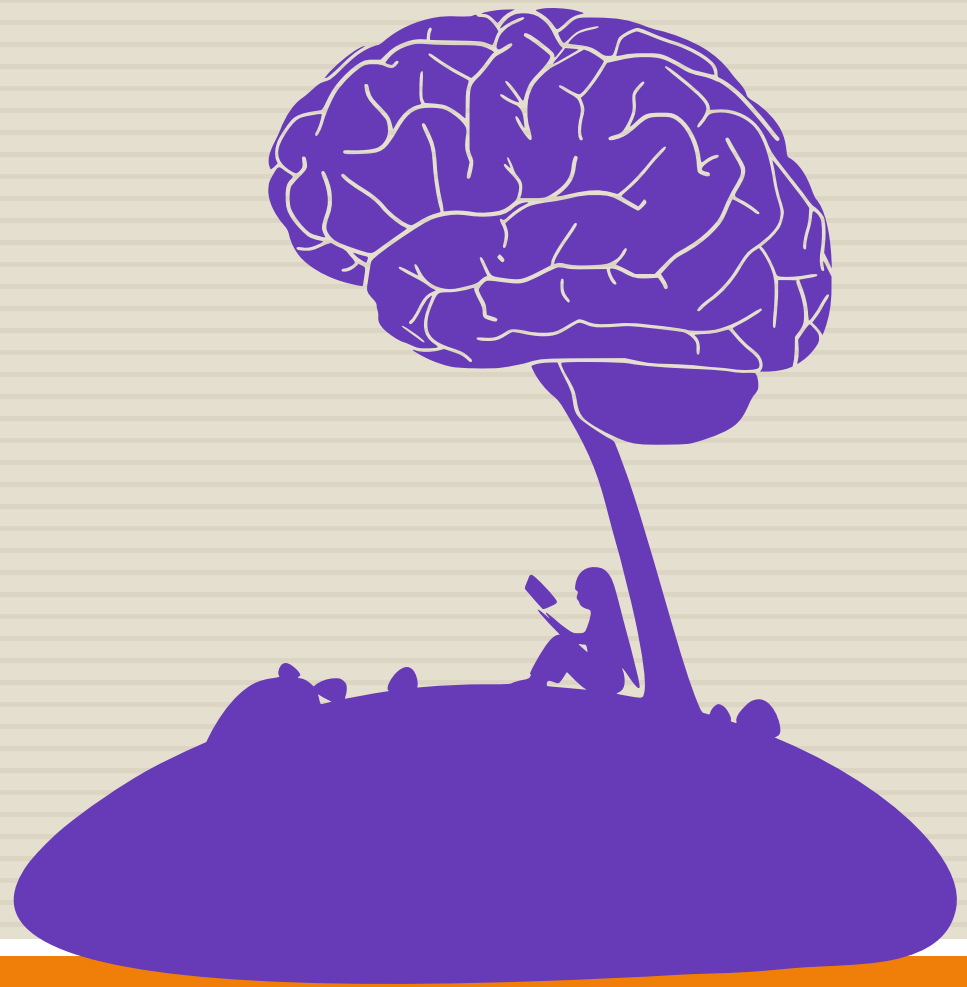
Adjustments to Revenue Sources for the prior fiscal year ending 2025

Calculation

Capital Local Expenditures	-	Deductions From Capital Expenditures	+	Plus Adjustments to Revenue Sources
\$1,184,693		\$0		---

Capital Tax Levy Exclusion

Capital Tax Levy Exclusion for the prior fiscal year ending 2025
\$1,184,693



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Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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

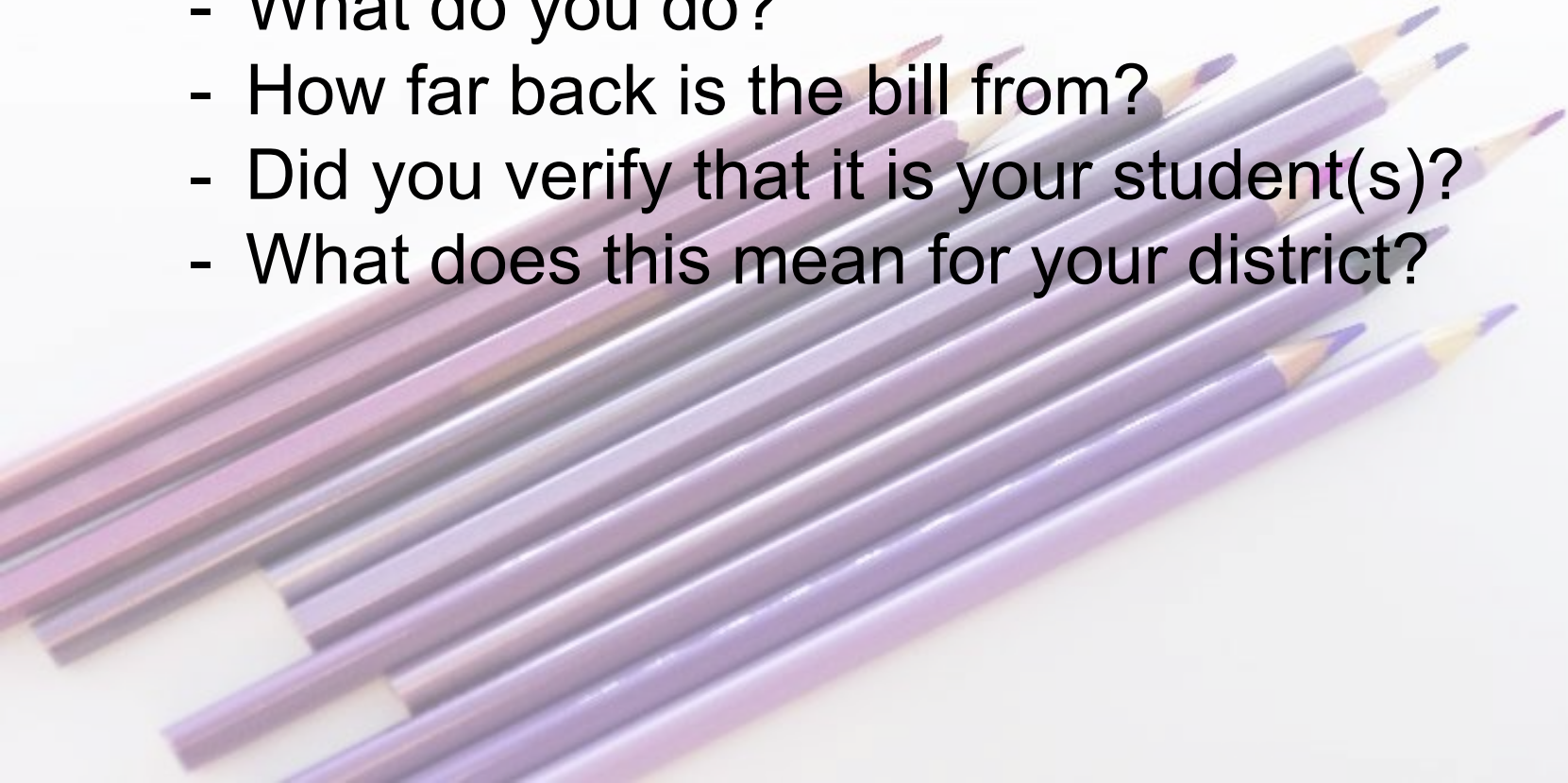
A decorative border featuring stylized purple and blue flowers and swirling vine-like patterns. The border frames a central white rectangular area with a dashed blue outline. The text is centered within this white area.

How to Reconcile Private Placement Bills

Background

13

- We often get calls about a district receiving an older bill from a private placement provider
 - What do you do?
 - How far back is the bill from?
 - Did you verify that it is your student(s)?
 - What does this mean for your district?



Prior Year Adjustment (PYA)

14



- Rate adjustments can have an impact on the aid you will receive
- For example:
 - ▣ If a rate increases, (meaning you have to pay more to the provider), the STAC record will update from RSU and the additional aid will then come to the district, but in a PYA
 - PYA – there has been no allocation since 2021-22

Summary of Rate Adjustments

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*Aspire of WNY, Inc.
2356 N. Forest Rd.
Getzville, NY 14068*

Summary of Rate Adjustment Invoices

PLEASE REMIT PAYMENT TO:

Aspire of WNY, Inc.
2356 N. Forest Rd.
Getzville, NY 14068
ATTN: EXECUTIVE OFFICE

September 11, 2020

<u>PERIOD OF SERVICE</u>	<u>TYPE OF RATE ADJUSTMENT</u>	<u>RATE ADJUST AMOUNT</u>
Summer 2016	RECONCILED RATE ADJUSTMENT	\$428.00
Sept 2016 - June 2017	RECONCILED RATE ADJUSTMENT	\$1,876.85
Summer 2017	RECONCILED RATE ADJUSTMENT	(\$912.00)
Sept 2017 - June 2018	RECONCILED RATE ADJUSTMENT	(\$4,334.00)
Summer 2018	PROSPECTIVE RATE ADJUSTMENT	\$2,174.00
Sept 2018 - June 2019	PROSPECTIVE RATE ADJUSTMENT	\$27,210.00
Summer 2019	PROSPECTIVE RATE ADJUSTMENT	\$438.00
Sept 2019 - June 2020	PROSPECTIVE RATE ADJUSTMENT	\$3,946.00

GRAND TOTAL: \$30,826.85

NYSED's Rate Setting Unit

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New York State Education Department
Office of Management Services
Special Education Program Services and Reimbursement Bureau

CERTIFIED TUITION RATES FOR

School Name				School Code		County Name		Year
ASPIRE OF WESTERN NEW YORK				140702997805		ERIE		201920
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	Non Adj 2 Mo	Non Adj 10 Mo	Half Hour
PROSP	9000	CURR	2020-02-13	\$9,666.00	\$59,287.00	\$9,666.00	\$59,287.00	\$

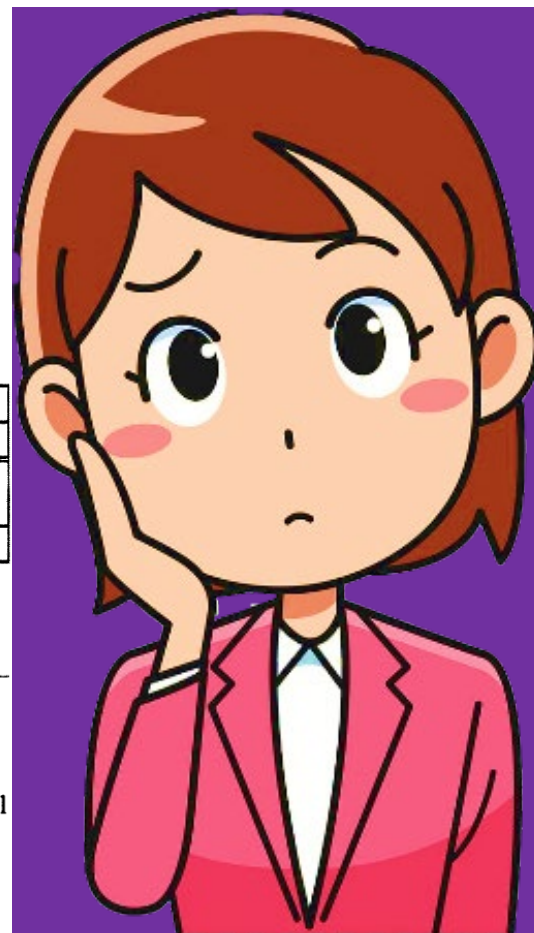
Version is either "CURR" to represent the most current rate record or "HIST" to represent a history rate record. If a CURR is present then the HIST is no longer a valid rate record for a program.

Rate Type will be one of the following; PROSP for Prospective, RECON for Reconciliation, APPEL for Appeal or AUDIT for Audited Tuition Rate.

NonAdj2Mo/NonAdj10Mo is the 2 or 10 month tuition rate before including the 2 year prior reconciliation adjustment.

Cert2Mo/Cert10Mo is the certified tuition rate including the 2 year prior reconciliation adjustment used for billing purposes..

Billable Half Hour Rates are for SEIT and Related Service programs only.



In Closing...

17

- ❑ Look at bills closely
- ❑ Pay those bills timely and record properly
- ❑ Communicate the names, dates and placement types in private placements so the business office can keep track of those students for aid projections
- ❑ The Rate Setting Unit website has rates listed for all providers:
[https://www.oms.nysed.gov/rsu/Rates Methodology/](https://www.oms.nysed.gov/rsu/Rates_Methodology/)



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Digging into GASB 103 – New Reporting Model

Review of What is Coming and Areas to Consider during this Budget Process

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

Budget Development 2025-26

Consideration

19

- ❑ GASB 103 - *Financial Model Improvements* is effective for the 2025-26 school year.
- ❑ One change adds a requirement for additional information about your General Fund budget.
- ❑ Let's review what is coming so that you are informed before you finalize your 25-26 budget.

Budgetary Comparison Information

This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.



**Budgetary Comparison Schedule
General Fund
for the Year Ended June 30, 20X5
(amounts expressed in thousands)**

	Budgeted Amounts		Variance with Original Budget— over (under) Final Budget	Actual Amounts Budgetary (and GAAP) Basis	Variance with Final Budget— over (under) Actual Amounts
	Original	Final			
BUDGETARY REVENUES					
Taxes	\$ 157,715	\$ 157,715	\$ -	\$ 161,885	\$ 4,170
Payments in lieu of taxes	16,218	15,853	(365)	15,737	(116)
Intergovernmental	1,560	2,002	442	1,597	(405)
Charges for services	13,299	13,299	-	13,905	606
Licenses, permits, and fees	2,712	3,220	508	3,532	312
Fines and forfeitures	8,262	8,262	-	7,853	(409)
Investment earnings	5,100	5,100	-	6,792	1,692
Miscellaneous	3,313	3,313	-	2,075	(1,238)
Total budgetary revenues	208,179	208,764	585	213,376	4,612
BUDGETARY EXPENDITURES					
Current:					
General government	29,786	29,138	(648)	29,097	(41)
Public safety	132,479	129,953	(2,526)	129,770	(183)
Public works	3,297	3,263	(34)	1,882	(1,381)
Culture and recreation	22,086	22,075	(11)	21,354	(721)
Social and economic development	12,095	12,038	(57)	11,614	(424)
Debt Service:					
Principal	1,275	1,275	-	1,262	(13)
Interest and other charges	41	41	-	54	13
		1,105	-	1,103	(2)
		198,888	(3,276)	196,136	(2,752)
		9,876	3,861	17,240	7,364
		-	-	275	275
		2,630	-	2,630	-
		(2,713)	(842)	(662)	2,051
Total budgetary other financing sources (uses)	759	(83)	(842)	2,243	2,326
UNUSUAL OR INFREQUENT ITEM—FLOOD DAMAGE					
Grant revenues	-	2,500	2,500	2,500	-
Cleanup	-	(10,000)	(10,000)	(10,000)	-
Total	-	(7,500)	(7,500)	(7,500)	-
Net change in fund balances	6,774	2,293	(4,481)	11,983	9,690
Budgetary fund balance—beginning of period	55,009	55,009	-	55,009	-
Budgetary fund balance—end of period	\$ 61,783	\$ 57,302	\$ (4,481)	66,992	\$ 9,690
RECONCILIATION TO GAAP BASIS					
Total fund balance GAAP basis				\$ 66,992	

Unusual or Infrequent Items

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Explain Significant Differences

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Required Supplementary Information
Note to Budgetary Comparison Schedules
(amounts expressed in thousands)

Note A—Actual Budget Results

	<u>General Fund over (under)</u>
BUDGETARY REVENUES	
Differences—final budget to actual:	
The City experienced an increase in revenue for taxes from budgeted amounts primarily due to the opening of the new shopping center 3 months earlier than expected.	\$ 4,170
Actual amounts of interest revenue exceeded budgeted amounts as the City saw higher interest rates than expected.	1,692
BUDGETARY EXPENDITURES	
Differences—original budget to final budget:	
The original budget was amended for public safety as the new police station #453 was completed 7 months behind schedule. The original budget included salaries and benefits for new officers and administrative staff, in addition to noncapital building expenditures. Station #453 will be opening in the next fiscal year, and these expenditures have been included in the next year's budget.	\$ (2,526)
UNUSUAL OR INFREQUENT ITEM	
Differences—original budget to final budget:	
The City experienced flood damage during the current fiscal year. During the year, the City increased the original budget to account for the State grants received to address the flood damage.	\$ 2,500
During the year, the City increased the original budget to account for the spending required to address the flood damage.	(10,000)

Note: This explanation of significant differences is shown in a tabular format. Governments can show this information in other styles such as paragraph form if they choose.

Budget Planning

22

As you finalize your budgets for 2025-26, review your financial statements for the previous year to see if you had a lot of significant budget transfers.

- If you did, what were the reasons for the transfers?
- For the portion that were due to how the budget was put together, consider revising the 2025-26 budget proposal to limit the need for so many budget transfers so you won't need to explain as much in the financial statements for the year ended June 30, 2026.





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Digging into BOCES Billings

Tips on Reviewing the Monthly Bills and Other Miscellaneous Items

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

BOCES Monthly Invoice Includes

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- ❑ Change Summary Page
 - ▣ Summarizes all the changes in services in the month
- ❑ **Summary Invoice by CO-SER**
 - ▣ Shows original contract, revisions, current contract, billed to date, billed this month
- ❑ Invoices from other BOCES for cross-contracts
- ❑ Backup to special education services
 - ▣ Sorted by child and by service
- ❑ Backup for new services



CONTRACT INVOICE

December 2024 Invoice - 2024-25 School Year

Issue Date

12/20/2024

Due Date

01/15/2025

Service	Cost Basis	Quantity	Unit Cost	Initial Amount	Year-to-Date Adjustments	Current Contract	Amount Billed To Date	Billing Amount This Cycle
430.501 Distance Learning-Cap Reg BOCES				\$0.00	\$19,550.00	\$19,550.00	\$5,865.00	\$1,955.00
430.501.01 DISTANCE LEARNING-CAP REG BOCES		0.0000	0.0000	\$0.00	\$6,900.00	\$6,900.00		
430.501.02 DISTANCE LEARN ADMIN FEE-CAP REGION		0.0000	0.0000	\$0.00	\$1,150.00	\$1,150.00		
430.501.05 VIDEO CONFERENCE - CAP REG BOCES		0.0000	0.0000	\$0.00	\$11,500.00	\$11,500.00		
534.010 Network System Engineers				\$5,775.00	\$0.00	\$5,775.00	\$1,732.50	\$577.50
534.010.96 SysCloud LICENSES	PER QUOTE	0.0000	0.0000	\$5,775.00	\$0.00	\$5,775.00		
534.055 Network Printer Leases	COST + 8%	0.0000	0.0000	\$10,922.30	\$0.00	\$10,922.30	\$3,276.69	\$1,092.23
534.060 Equipment Purchases	PER QUOTE	0.0000	0.0000	\$0.00	\$15,474.62<	\$15,474.62	\$1,707.16	\$1,966.78
12/02/2024 Dec Adj: Equipment purchase per distirt.					\$1,817.34			
534.070 Model Schools Software				\$368,412.70	\$23,730.00	\$392,142.70	\$115,797.15	\$39,477.94
534.070.10 MODEL SCHOOLS SOFTWARE	COST + 5%	0.0000	0.0000	\$368,412.70	\$23,730.00	\$392,142.70		
586.501 Internet Services - Cap Region				\$0.00	\$37,825.00	\$37,825.00	\$11,347.50	\$3,782.50
586.501.02 ADMIN FEE COMPUTER SUPPORT-CAP REG		0.0000	0.0000	\$0.00	\$2,225.00	\$2,225.00		
586.501.03 INTERNET SVCES-CAP REGION BOCES		0.0000	0.0000	\$0.00	\$35,600.00	\$35,600.00		
Subtotal: 2630.49 Computer Assisted Instruction				\$385,110.00	\$96,579.62	\$481,689.62	\$139,726.00	\$48,851.95
2815.49 Health Services-Regular School								
553.010 Community School Resources	PER QUOTE	0.0000	0.0000	\$0.00	\$13,965.00	\$13,965.00	\$4,189.50	\$1,396.50
Subtotal: 2815.49 Health Services-Regular School				\$0.00	\$13,965.00	\$13,965.00	\$4,189.50	\$1,396.50
Total Invoice				\$5,168,388.91	\$2,384,995.99	\$7,553,384.90	\$2,394,885.99	\$737,080.22

Note:

* Credits have been issued with this billing for amounts previously billed for this service - See Credit Memo CC021-25
Current Credits may be deducted from the current Invoice Amount if you have not already taken these credits in paying previous invoices

< Year-to-Date Adjustments column includes adjustments posted during this cycle.

Net with Credits Applied

-\$1,062.50

\$736,017.72

For QIII services: For questions, please contact Salman Pervez at
518-479-6881 Email: salman.pervez@questar.org
or Evan Kulpa at 518-479-6807 Email: evan.kulpa@questar.org
For non-QIII services, please contact: Tammy Holmes at 518 479-6923 or
Tammy.

CONTRACT INVOICE

December 2024 Invoice - 2024-25 School Year

Issue Date

12/20/2024

Due Date

01/15/2025

Service	Cost Basis	Quantity	Unit Cost	Initial Amount	Year-to-Date Adjustments	Current Contract	Amount Billed To Date	Billing Amount This Cycle
437.501 Visiting Experts- Cap Region				\$0.00	\$8,455.38<	\$8,455.38	\$0.00	\$1,207.91
437.501.02 VISITING EXPERTS ADMIN FEE-CAP REG		0.0000	0.0000	\$0.00	\$497.38	\$497.38		
12/19/2024 2024/25 CAPITAL REGION BOCES (413.999) CAREER JAM ADMIN FEE					\$497.38			
437.501.03 CAREER JAM - CAP REGION BOCES		0.0000	0.0000	\$0.00	\$7,958.00	\$7,958.00		
12/19/2024 2024/25 CAPITAL REGION BOCES (413.100) CAREER JAM					\$7,958.00			
1310.49 Business Administration								
609.077 Worrisome Online Behavior Rpts	PER QUOTE	0.0000	0.0000	\$3,500.00	\$0.00	\$3,500.00	\$1,050.00	\$350.00
609.090 Building Signs & Posters				\$2,030.00	\$0.00	\$2,030.00	\$609.00	\$203.00
609.090.05 ANNUAL COMPLIANCE POSTERS	PER POSTER	29.0000	70.0000	\$2,030.00	\$0.00	\$2,030.00		
619.030 Stac Services				\$13,525.00	\$0.00	\$13,525.00	\$4,057.50	\$1,352.50
619.030.01 STAC SERVICES	PER QUOTE	0.0000	0.0000	\$13,525.00	\$0.00	\$13,525.00		
620.010 Assets Management & Planning				\$16,810.00	\$0.00	\$16,810.00	\$5,043.00	\$1,681.00
620.010.10 PHYSICAL INVENTORY / APPRISAL	PER QUOTE	0.0000	0.0000	\$16,810.00	\$0.00	\$16,810.00		
621.010 State Aid Planning Service	PER DISTRICT	1.0000	3,585.0000	\$3,585.00	\$0.00	\$3,585.00	\$3,585.00	\$0.00
625.010 Gasb 75 Planning & Valuation Svc	PER QUOTE	0.0000	0.0000	\$5,524.00	\$0.00	\$5,524.00	\$1,657.20	\$552.40
649.501 Business Office Support Cap Region				\$0.00	\$105,396.87<	\$105,396.87	\$14,762.50	\$12,947.77
649.501.01 BUSINESS OFFICE SUPPORT CAP REGION		0.0000	0.0000	\$0.00	\$98,413.73	\$98,413.73		
12/04/2024 NOVEMBER 2024 CAP REGION BOCES (657.300) SCHOOL FRONT CUSTOMER SERVICE 7/1/24-6/30/25					\$52,100.00			
649.501.02 BUSINESS OFFICE SUPPORT CAP REGION		0.0000	0.0000	\$0.00	\$6,199.82	\$6,199.82		
12/04/2024 NOVEMBER 2024 CAP REGION BOCES (657.999) BUSINESS OFFICE SUPPORT ADMIN FEE 7/1/24-6/30/25					\$3,256.25			
12/19/2024 2024/25 CAPITAL REGION BOCES (657.999) SHARED HUMAN RESOURCE DIRECTOR HRLY ADMIN FEE					\$48.96			
649.501.03 SHARED HUMAN RESOURCE- CAP REG		0.0000	0.0000	\$0.00	\$783.32	\$783.32		
12/19/2024 2024/25 CAPITAL REGION BOCES (657.110) SHARED HUMAN RESOURCE DIRECTOR HRLY					\$783.32			
658.501 Gasb 75/Mgmt Study - Cap Reg				\$0.00	\$2,883.63	\$2,883.63	\$865.08	\$288.36
658.501.01 ACTUARIAL SERVICE - CAP REG BOCES		0.0000	0.0000	\$0.00	\$2,714.00	\$2,714.00		
658.501.02 GASB 75 PLAN & VAL ADMIN FEE-CAP RE		0.0000	0.0000	\$0.00	\$169.63	\$169.63		
671.501 Employee Assistance Prog-Cap Region				\$0.00	\$18,862.03	\$18,862.03	\$5,658.60	\$1,886.20

CONTRACT INVOICE

Issue Date

12/20/2024

Due Date

01/15/2025

December 2024 Invoice - 2024-25 School Year

Service	Cost Basis	Quantity	Unit Cost	Initial Amount	Year-to-Date Adjustments	Current Contract	Amount Billed To Date	Billing Amount This Cycle
671.501.01 EMPLOYEE ASSISTANCE PROG-CAP REGION		0.0000	0.0000	\$0.00	\$17,752.50	\$17,752.50		
671.501.02 EAP ADMIN FEE - CAP REGION BOCES		0.0000	0.0000	\$0.00	\$1,109.53	\$1,109.53		
Subtotal: 1310.49 Business Administration				\$44,974.00	\$127,142.53	\$172,116.53	\$37,287.88	\$19,261.23
1345.49 Purchasing								
650.010 Cooperative Bidding & Purchasing				\$4,245.00	\$0.00	\$4,245.00	\$1,273.50	\$424.50
650.010.01 COOP BID: BREAD AND BREAD PRODUCTS	PER BID	1.0000	555.0000	\$555.00	\$0.00	\$555.00		
650.010.04 COOP BID: CAFE MANAGER	PER BID	1.0000	1,470.0000	\$1,470.00	\$0.00	\$1,470.00		
650.010.05 COOP BID: ICE CREAM	PER BID	1.0000	555.0000	\$555.00	\$0.00	\$555.00		
650.010.06 COOP BID: MILK	PER BID	1.0000	555.0000	\$555.00	\$0.00	\$555.00		
650.010.08 COOP BID: COPY PAPER	PER BID	1.0000	555.0000	\$555.00	\$0.00	\$555.00		
650.010.09 COOP BID: JANITORIAL SUPPLIES	PER BID	1.0000	555.0000	\$555.00	\$0.00	\$555.00		
692.522 Natural Gas Coop-Ocm BOCES				\$0.00	\$9,206.00	\$9,206.00	\$2,761.80	\$920.60
692.522.01 GAS/ELECTRIC COOP-OCM BOCES		0.0000	0.0000	\$0.00	\$8,576.00	\$8,576.00		
692.522.02 GAS/ELEC LOW USE METER-OCM BOCES		0.0000	0.0000	\$0.00	\$630.00	\$630.00		
Subtotal: 1345.49 Purchasing				\$4,245.00	\$9,206.00	\$13,451.00	\$4,035.30	\$1,345.10
1430.49 Personnel								
690.527 Recruiting Srv/Olas - Putnam N./Wes	X-CONTRACT	0.0000	0.0000	\$0.00	\$7,325.00	\$7,325.00	\$1,627.78	\$813.89
Subtotal: 1430.49 Personnel				\$0.00	\$7,325.00	\$7,325.00	\$1,627.78	\$813.89
1480.49 Public Information & Services								
375.010 Onsite Communications	PER DAY/52 WKS	2.0000	23,084.0000	\$0.00	\$46,168.00	\$46,168.00	\$13,850.40	\$4,616.80
613.010 Public Information Service				\$2,785.00	\$0.00	\$2,785.00	\$835.50	\$278.50
613.010.01 PUBLIC INFO: 4 PAGES-NEWSLETTER	PER UNIT	1.0000	2,785.0000	\$2,785.00	\$0.00	\$2,785.00		
613.020 Public Information - Printing	PER JOB	0.0000	0.0000	\$0.00	\$4,304.40	\$4,304.40	\$1,291.32	\$430.44
613.050 Web Site Design and Management				\$10,000.00	\$0.00	\$10,000.00	\$3,000.00	\$1,000.00
613.050.03 WEBSITE CONTENT MANAGEMENT	PER DISTRICT	1.0000	10,000.0000	\$10,000.00	\$0.00	\$10,000.00		
Subtotal: 1480.49 Public Information & Services				\$12,785.00	\$50,472.40	\$63,257.40	\$18,977.22	\$6,325.74
1620.49 Operation of Plant								
609.010 Health and Safety Services				\$53,750.00	\$1,400.00	\$55,150.00	\$16,351.04	\$5,542.71
609.010.03 HEALTH AND SAFETY: BASE FEE	PER DISTRICT	1.0000	4,800.0000	\$4,800.00	\$0.00	\$4,800.00		
609.010.05 HEALTH AND SAFETY: LEVEL II SERVICE	PER DAY/52 WKS	2.0000	24,475.0000	\$48,950.00	\$0.00	\$48,950.00		
27 609.010.10 IN-DISTRICT TRAINING	PER DAY	0.0000	950.0000	\$0.00	\$1,400.00	\$1,400.00		

CONTRACT INVOICE

Issue Date

12/20/2024

Due Date

01/15/2025

December 2024 Invoice - 2024-25 School Year

Service	Cost Basis	Quantity	Unit Cost	Initial Amount	Year-to-Date Adjustments	Current Contract	Amount Billed To Date	Billing Amount This Cycle
480.040 STEM HS at HVCC	PER PUPIL	28.8000	13,500.0000	\$351,000.00				
503.010 Odyssey of the Mind	PER TEAM	5.0000	305,000.00	\$1,525.00				
518.010 Home Instruction Review Service				\$25,200.00				
518.010.01 HOME SCHOOL REVIEW: 3 HRS/STUDENT	PER STUDENT	104.0000	315.0000	\$25,200.00				
598.501 Masterminds-Cap Region				\$0.00				
598.501.01 Masterminds-Cap Region		0.0000	0.0000	\$0.00				
598.501.02 Masterminds Admin Fee -Cap Region		0.0000	0.0000	\$0.00				
598.501.03 Masterminds N/A -Cap Region		0.0000	0.0000	\$0.00				
647.501 Textbook Coord Non-Public Cap Reg				\$0.00				
647.501.01 TEXTBOOK COORDINATION NON-PUBLIC		0.0000	0.0000	\$0.00				
647.501.02 NONPUBLIC TEXTBOOK ADMIN-CAP REG		0.0000	0.0000	\$0.00	\$3,475.00	\$3,475.00		
647.501.03 TEXTBOOK ON-PUBLIC- CAP REG		0.0000	0.0000	\$0.00	\$30,024.00	\$30,024.00		
Subtotal: 2110.49 Teaching-Regular School				\$1,136,125.00	\$105,621.81	\$1,241,746.81	\$365,365.15	\$125,197.38
2250.49 Programs/Srvces for Handicapped								
230.015 Therapeutic Youth: 6:1:1	PER PUPIL	2.0000	63,067.0000	\$126,134.00	\$0.00	\$126,134.00	\$37,840.20	\$12,613.40
230.018 THERAPEUTIC YOUTH: 6:1:1 w/ CS	PER PUPIL	1.0000	63,067.0000	\$0.00	\$63,067.00	\$63,067.00	\$18,920.10	\$6,306.70
230.020 Special Ed: 6:1:2	PER PUPIL	5.0000	75,351.0000	\$376,755.00	\$0.00	\$376,755.00	\$113,026.50	\$37,675.50
230.300 Related Srvces-Coser 230 Students	ACTUAL	0.0000	0.0000	\$0.00	\$38,704.80	\$38,704.80	\$11,410.96	\$3,899.12
240.025 Special Ed: 8:1:2	PER PUPIL	4.0000	50,958.0000	\$203,832.00	\$0.00	\$203,832.00	\$61,149.60	\$20,383.20
240.030 Special Ed: 8:1:1 Wbl	PER PUPIL	6.0000	53,884.0000	\$323,304.00	\$0.00	\$323,304.00	\$96,991.20	\$32,330.40
240.300 Related Srvces-Coser 240 Students	ACTUAL	0.0000	0.0000	\$0.00	\$572,227.00<	\$572,227.00	\$172,565.34	\$57,094.52
12/19/2024 Dec Adj: Related services increased					\$2,146.50			
292.534 Special Ed 8:1:1 Special Class-WSWH				\$0.00	\$133,614.98<	\$133,614.98	\$17,511.88	\$16,586.16
292.534.01 Special Ed 8:1:1 Special Class-WSWH		0.0000	0.0000	\$0.00	\$53,772.00	\$53,772.00		
292.534.02 Teaching Assistant 1:1-WSWHE BOCES		0.0000	0.0000	\$0.00	\$57,943.00	\$57,943.00		
292.534.03 Speech (710) -WSWHE BOCES		0.0000	0.0000	\$0.00	\$7,499.99	\$7,499.99		
12/05/2024 DEC 2024 WSWHE BOCES (206.961) SPEECH (716) IEP DIRECT BILLING					-\$3,000.01			
292.534.04 Physical Therapy (711)-WSWHE BOCES		0.0000	0.0000	\$0.00	\$3,479.99	\$3,479.99		
12/05/2024 DEC 2024 WSWHE BOCES (206.963) PHYSICAL THERAPY (711) IEP DIRECT BILLING					-\$3,480.01			
292.534.05 Occupational Therapy (712) -WSWHE B		0.0000	0.0000	\$0.00	\$10,920.00	\$10,920.00		
321.010 Visually Impaired Teacher	HR/WK/40 WKS	2.5500	5,383.0000	\$0.00	\$13,726.65	\$13,726.65	\$3,270.17	\$1,493.78
331.010 CONSULTANT TEACHER at CENTERS	HR/WK/40 WKS	48.0000	3,420.0000	\$0.00	\$164,160.00	\$164,160.00	\$36,480.00	\$18,240.00
331.015 CONSULTANT TEACHER at STEM HS	HR/WK/40 WKS	24.6666	3,420.0000	\$0.00	\$84,359.77	\$84,359.77	\$18,746.62	\$9,373.31

In addition to figuring out how to pay for new services for the current year, consider the affect on next year's budget too

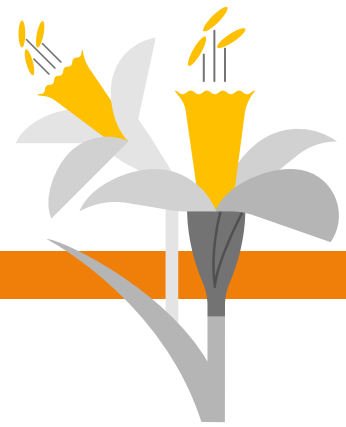
BOCES Components



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- Each district has/had a choice if they want to participate with their BOCES or not.
 - ▣ Once a district opts to join a BOCES they can't change their minds.
 - ▣ Currently there are 9 non-components.
- When you want to purchase a service, you need to start with your own BOCES.
 - ▣ Your BOCES will let you know if they have the service or if they authorize you to purchase it from another BOCES.
 - If approved, a cross-contract between your BOCES and the BOCES providing the service will be done. This contract needs to be signed by your Superintendent and the BOCES Superintendent from both BOCES.

Approval of Services



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- Your BOE will approve the Form AS-7.
 - ▣ Done the spring (May) before the year starts.
 - ▣ This is the initial request and what goes in the “Initial Amount” column of your monthly bill.
- Adjustments to the level and/or type of service(s) can be done throughout the year.
 - ▣ Recommended that the Monthly Adjustment sheet also be approved by your BOE.
 - ▣ Best practice would be a formal process over who is authorized to add services and that the purchasing agent is informed of department(s) paying for additional services so purchase order can be amended.

Monthly Change Report

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Fiscal Year : 2024-25

Change No:

Superintendent: _____

BEDS Code:

School District. CSD

Date December 17, 2024

The change(s) listed below has been requested by your district for the current fiscal year.

Division/Service No.	Program	Enrollment New / Old	Amount of Change	New Contract
230.300 RELATED SRVCES-COSER 230 STUDENTS		New: 0.0000	-111.78	135,251.40
December Adj: adjust related services to actual		Old: 0.0000		
240.300 RELATED SRVCES-COSER 240 STUDENTS		New: 0.0000	-111.78	91,683.22
December Adj: adjust related services to actual		Old: 0.0000		
289.501 SPECIAL ED CDSII- CAP REG BOCES		New: 0.0000	52,768.59	150,464.79
CROSS CONTRACT SERVICES CAP REGION BOCES		Old: 0.0000		
295.501 SPEC ED ISP,SEII,SLIP - CAP REG BOC		New: 0.0000	2,077.81	64,412.11
CROSS CONTRACT SERVICES CAP REGION BOCES		Old: 0.0000		
430.501 DISTANCE LEARNING-CAP REG BOCES		New: 0.0000	-8,009.51	101,851.99
CROSS CONTRACT SERVICES CAP REGION BOCES		Old: 0.0000		
430.501 DISTANCE LEARNING-CAP REG BOCES		New: 0.0000	-400.48	101,451.51
CROSS CONTRACT SERVICES CAP REGION BOCES		Old: 0.0000		

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

Miscellaneous BOCES Facts

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- Special Education services purchased from BOCES are not eligible for BOCES aid!
 - ▣ They are eligible for Excess Cost Aid instead.
- BOCES Aid in the State budget is based on information that your BOCES submitted on your behalf.
 - ▣ Keep your BOCES informed of what you plan to buy so they can project expenditures more accurately for you!

Miscellaneous BOCES Facts

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- BOCES Aid is paid from NYS to your BOCES.
 - ▣ Your BOCES allocates the aid between its districts and distributes the funds to its components.
- Aid is paid three times a year.
 - ▣ February, June and September.
- There are three types of BOCES Aid: Admin., Facilities and Services
 - ▣ Facilities is paid current vs. the following year

BOCES Aid Formulas

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□ For Admin and Services:

Millage Ratio:

BOCES Services Aid is calculated separately for each district by applying to approved service expenditures for the base year an aid ratio which is the higher of:

- a. A millage ratio based on the district tax rate equal to:¹

$$1 - \left[\frac{0.008}{\text{District 2023 - 24 Prop \& NonProp Tax Levy} / \text{2021 Actual Value}} \right]$$

NOTE: For central high school districts and their component elementary districts, 0.003 is used instead of 0.008.

OR

- b. An aid ratio, with a minimum of 0.360 and a maximum of 0.900, calculated as follows:

$$1 - \left[0.51 \times \left[\frac{\text{2021 Actual Value}}{\text{2022 - 23 RWADA}} \right] / \$1,037,700 \right]$$

Current RWADA
Ratio:

□ For Facilities Aid:

- ▣ Only option is Current RWADA Ratio with no minimum.

BOCES Aid Output Report



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114	TOTAL BOCES AID PAYABLE TO THIS COMPONENT	(ENT 107 + ENT 113)	788,643
115	TOTAL BOCES AID DISPLAYED ON COMPUTER RUN SA2425 DATED MARCH 2024		817,924
116	BOCES AID USED TO COMPUTE PAYMENT THROUGH JUNE 2025	(LESSER OF ENT 114 OR ENT 115)	788,643
117	BOCES AID PAYABLE THROUGH JUNE 2025	(ENT 116 * 0.55)	433,753
118	BALANCE BOCES AID DUE SEPTEMBER 2025	(ENT 114 - ENT 117)	354,890

Paid 25% in February, 30% in June and remaining balance in September (45%)

[2024-2025 - Component School District BOCES Aid \(BOC-CMP\)](#)

B. AID ON ADMINISTRATIVE EXPENSE

14	ADMINISTRATIVE EXPENDITURES ALLOCATED TO THIS COMPONENT	(COMPONENT ALLOCATIONS FORMS (PSN 001))	167,578	
15	REFUNDS OF PRIOR YEARS ADMINISTRATIVE EXPENSE	(COMPONENT ALLOCATIONS FORMS (PSN 001))	378	
16	MISCELLANEOUS UNAPPROVED ADMINISTRATIVE EXPENSE	(UNAPPROVED SERVICES FORMS)	0	
17	SELECTED ADMINISTRATIVE DEDUCT	(COMPONENT ALLOCATIONS FORMS (PSN 001))	10,936	
18	AIDABLE ADMINISTRATIVE EXPENSE	(ENT 14 - (SUM ENTS 15 THRU 17))	156,264	
19	SELECTED BOCES SHARING RATIO FOR ADMIN AND SERVICE AID	(ENT 12)	0.663	
20	ADMINISTRATION AID PAYABLE TO THIS COMPONENT	(ENT 18 * ENT 19)	103,603	
100	<u>TOTAL AIDABLE SERVICE EXPENSE</u>			
101	TOTAL SERVICE AID PAYABLE TO THIS COMPONENT	D. AID ON RENT AND CAPITAL EXPENSE		
102	<u>AIDABLE RENT EXPENSE ALLOCATED TO THIS COMPONENT</u>	(CAPITAL AND RENT EXPENDITURES FORM, COMPONENT ALLOCATION OF RENTAL OF FACILITIES (LINE 9))	36,080	
103	BOCES SHARING RATIO FOR RENT AND CAPITAL AID	(ENT 13)	0.662	
104	<u>RENT AID PAYABLE TO THIS COMPONENT</u>	(ENT 102 * ENT 103)	23,885	
105	AIDABLE DEBT SERVICE AND CAPITAL OUTLAY EXPENSE	(CAPITAL AND RENT EXPENDITURES FORM, COMPONENT ALLOCATION OF CAPITAL EXPENDITURES (LINE 6))	26,757	
106	AID ON DEBT SERVICE AND <u>CAPITAL OUTLAY PAYABLE TO THIS COMPONENT</u>	(ENT 105 * ENT 103)	17,713	

$$\begin{aligned}
 &\$103,603 + \$643,442 \\
 &+ \$23,885 + \$17,713 = \\
 &\$788,643
 \end{aligned}$$

Equals Line 114

Where Can You Find
More Details?

Component Aid Report by PSN

2024-2025 - BOCES Component Aid Report by PSN



Report Creation Date: 12/24/2024 09:05 AM
 Data Area: Official
 Timestamp Used: 12/24/2024 12:00:00.000000 AM
 Boces Name: QUESTAR III (R-C-G) BOCES
 BOCES BEDS Code: 499000
 Component Name:
 Component BEDS Code:
 Claim Year: 2024-2025
 Report Broken down by Provider BOCES

Cmp BOCES PSN	Activity Code	Activity Name	Component BEDS	Provider BEDS	Provider PSN	CY Aid Ratio	Allocated Expense after BOCES Level Deductions	Refund of Prior Yr Exp	Excess Salaries: This BOCES EXCEPT PSN 001 = Select Admin Deduct	Excess Salaries: Other BOCES	UAS: This BOCES	UAS: Other BOCES	Other Misc. Ded.	Aidable Exp	Aid	Exp Yr
001	1000	Administration	491501	499000	001	0.663	167,578	378	10,936	0	0	0	0	156,264	103,603	2023-2024
001	1000	Administration	491501	499000			218,391	0	10,314	0	0	0	0	208,077		2024-2025
002	1900	Cap & Rent	491501	499000	002	0.662	62,837	0	0	0	0	0	0	62,837	41,598	2024-2025
002	1900	Cap & Rent	491501	499000			64,064	0	0	0	0	0	0	64,064		2025-2026
111	3000	General Occupational Education	491501	Various	Various	0.663	220,065	0	63,131	0	0	0	0	156,934	104,047	2023-2024
111	3000	General Occupational Education	491501	Various			416,718	1	67,207	0	0	0	0	349,510		2024-2025
317	6135	Work Experience Coordination	491501	Various	Various	0.663	6,303	0	2,804	0	0	0	0	3,499	2,320	2023-2024
317	6135	Work Experience Coordination	491501	Various			7,565	0	3,176	0	0	0	0	4,389		2024-2025

Export to a

Bottom Portion of the Report

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692	7011	Cooperative Bidding Coordination	491501	Various	Various	0.663	3,253	389	0	701	0	0	0	2,163	1,434	2023-2024
692	7011	Cooperative Bidding Coordination	491501	Various			3,708	387	0	701	0	0	0	2,620		2024-2025
698	7511	Public Information Service: Central	491501	Various	Various	0.663	3,155	0	0	883	0	0	0	2,272	1,506	2023-2024
698	7511	Public Information Service: Central	491501	Various			15,066	0	0	883	0	0	0	14,183		2024-2025
		Total Actual (Including 001 and 002)					1,440,757	13,318	151,845	83,076	2,777	0	0	1,189,741	788,733	2023-2024
		Total Estimate (Including 001 and 002)					1,519,848	15,941	160,998	36,675	2,777	0	0	1,303,457		2024-2025

SUMMARY:

TOTAL AIDABLE SERVICE EXP FOR CURRENT YEAR AID, EXCLUDING 001 AND 002 : 970,640

TOTAL AIDABLE SERVICE EXP FOR PROJECTED YEAR AID, EXCLUDING 001 AND 002 : 1,031,316

TOTAL AIDABLE SERVICE EXP EXCLUDING 001 AND 002, YEAR TO YEAR DOLLAR CHANGE: \$60,676

TOTAL AIDABLE SERVICE EXP EXCLUDING 001 AND 002, YEAR TO YEAR PERCENT CHANGE: 6.25%

CURRENT YEAR AID ON ALL SERVICES, EXCLUDING 001 AND 002 : (2 Decimals)Not Applicable for Use All Components Option

**\$1,189,741 -
\$156,264 (Admin) -
\$62,837 (Cap &
Rent) = \$970,640**



Conclusion



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The Governor's 25-26 aid proposal is available – please review it as you work through your budget process.

All the information for the tax cap should all be available by at least 2/1/25, so now is a great time to firm up what your tax cap is for 25-26.

Review your private placement billings to ensure 24-25 is correct and for 25-26 budget considerations.

Review your BOCES bills/plan for next year's BOCES aid based on what we have discussed today.

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/qiiisap - @qiiisap



2024-25 Webinar Schedule:

07/17/24	01/22/25
08/14/24	02/19/25
09/18/24	03/19/25
10/29/24	04/16/25
11/20/24	05/21/25
12/18/24	06/18/25