

PUTTING STUDENTS FIRST



1



Knowledge Café

March 2023



State Aid & Financial Planning Service

QUESTAR III

www.questar.org

Agenda

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- ❑ SBO Calendar for April 2023
- ❑ Kathy's Corner - Tips on Monitoring and Spending IMA Eligible Expenditures by June 30th
- ❑ Property Tax Report Card Guidance
- ❑ Spring Transportation Tasks
- ❑ Instructional Materials Aid – How to Maximize
- ❑ Questions and Answers



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SBO Calendar for April 2023

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Task	Due Date	Filing Requirement	Notes	Priority
Nonpublic School Transportation - finalize all requests which were filed by April 1st	 4/1	Annually	Transportation to non-public schools for students who live beyond 15 miles – see Education Law §3635 (1)(a) and §3635 (1)(b)(ii)	Recommended Best Practice
State budget is due to be enacted by April 1st. Anticipate receipt of the aid runs in the first week of April	 4/1	Annually		Recommended Best Practice
Submit IDEA Section 611 and 619 2020-21 MOE compliance calculator	Due 3/31 4/1	Annually	2021-22 IDEA MOE Compliance due date to be determined.	Required
Publish 1st of 4 Legal Notices (of election and budget vote) between March 28 and March 30, 2023	4/1	Annually	See Appendix A	Required
Amend state aid claim projection data for 2022-23 school year by April 15, 2023	4/15	Annually	Ensures inclusion of data in 5/15 State Aid database.	Recommended Best Practice
Review Schedule C on claims Form A. Determine if district is maximizing instructional material aids for current school year (Textbook, software, library and computer hardware).	 4/15	Annually	Amend, if necessary, expenditures reported on 2022-23 ST-3 data for Instructional Materials Aids by April 15, 2023 in order to maximize 2022-23 aid (Textbook, Library, Software and Computer Hardware) Amend Schedule C accordingly. Aid is frozen April 30, 2023.	Recommended Best Practice
Board of Education nominating petitions	4/17	Annually	Deadline for submission is 30 days before election (April 17, 2023); 20 days before election for small cities (April 27, 2023). (See Appendix A)	Required
Submission of petition for propositions to be placed on ballot: Accept through 4/17/2023	4/17	Annually	See Appendix A	Required
Pursuant to Regulations of the Commissioners of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education three days before the required distribution of military ballots.	4/18		See Appendix A	Required





SBO Calendar for April 2023

4

Task	Due Date	Filing Requirement	Notes	Priority
Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote.	4/21		See Appendix A	Required
Final day for adoption of the Property Tax Report Card by the BoE	 4/21	Annually	See Appendix A	Required
Property Tax Report Card for inclusion in the SED compilation Property Tax Data Overview.	 4/24	Annually	SED is required by law to compile this data submitted by school districts and make it publicly available at least 10 days prior to the statewide uniform voting day.	Required
Check status of Capital Project FCR for capital outlay exception projects approved before July 1, 2011 (Pre-Ch. 97).	4/30	Annually	File any FCR's currently due to keep building aid. Early Aid Start and Capital Outlay Exception Aid Projects have due dates. Failure to file on time could result in take-back of building aid.	Recommended Best Practice
Ensure applications for any new or modification for Extended School Year (ESY) special education program(s) are filed by June 1st.	 4/30	Annually		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	4/30	Monthly		Recommended Best Practice
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	4/30	Quarterly	1st Quarter 2022. *April 30, 2023 is a Sunday. Generally, if any due date for filing falls on a Saturday, Sunday, or legal holiday, your return should be filed on the next business day. Please check the instructions of the applicable forms to verify correct due date when available.	Required
GA-4 Worker's compensation reporting for self-insured plans	4/30	Quarterly	1st Quarter 2022. *April 30, 2023 is a Sunday. Generally, if any due date for filing falls on a Saturday, Sunday, or legal holiday, your return should be filed on the next business day. Please check the instructions of the applicable forms to verify correct due date when available.	Recommended Best Practice



SBO Calendar for April 2023

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Task	Due Date	Filing Requirement	Notes	Priority
If applicable, collect school bus route data for one day for NAPD calculation	 4/30	Annually		Required
Monthly Profit/Loss Statements for School Food Service	4/30	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	4/30	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	4/30	Monthly		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	4/30	Monthly		Recommended Best Practice
STAC Forms - File & verify for students with disabilities (SWD) enrolled during 2020-21 school year by 5/1/2023 for prior year aid.	 4/30	Annually		Recommended Best Practice
STAC Forms: File & verify for SWD enrolled during 2021-22 school year by 5/1/2023 to be paid as current year aid.	 4/30	Annually		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	 4/30	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

SBO Calendar for April 2023

6

Task	Due Date	Filing Requirement	Notes	Priority
Submit application for approval of bus/vehicle purchase via SAMS after the delivery of any bus/vehicle purchased to transport students, if not performed earlier in the school year. (Form BP)	 4/30	Semi-Annually	Districts must use Form BP within SAMS to provide the State Aid office with the information on every bus/vehicle purchase. However, districts must keep substantiating documentation available on file for Records Retention and Disposition Schedule ED-1	Recommended Best Practice
Submit Internal Control Report and any related Corrective Action Plan (Regulation 170.12b) to SED Office of Audit Services. (Survey 6 in the NYSED Portal under Office of Audit Services)	 4/30	Annually	Obtain BoE approval for the CAP.	Required
Submit Single Audit Corrective Action Plans (CAP) to SED Office of Audit Services. (Survey 5 in the NYSED Portal under Office of Audit Services)	4/30	Annually		Required
Treasurer's Report	4/30	Monthly	Report on prior month's activities	Required
Treasurer's Report - Extra Classroom Activity Fund	4/30	Quarterly	1st Quarter 2023	Recommended Best Practice

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

Topics Covered Last March

7

March is a
great time to
plan for
June

Extended School Year Program

- ✓ Identifying your student needs
- ✓ When to apply for in-district ESY program (new/revised)
- ✓ How to apply
- ✓ How to find other programs operating near you

A quick look back

Fund Balance

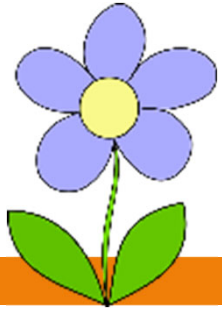
- ✓ Projecting Year End Fund Balance
- ✓ Planning New/Use of Reserves – guidance available
- ✓ Reporting Fund Balance on the Property Tax Report Card



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Kathy's Corner

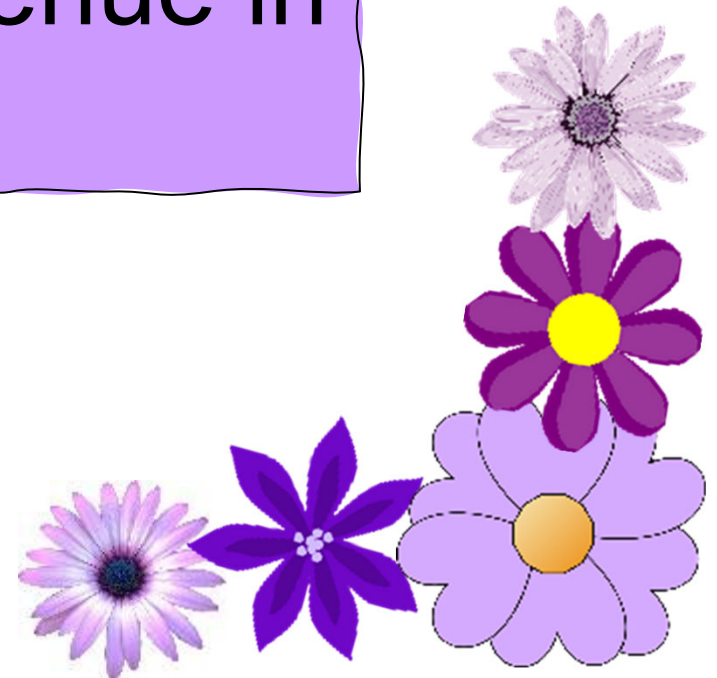
Monthly Section – Thoughts from a Newer SDBL



Kathy's Corner

9

Steps to Take in March to
Maximize Instructional
Materials Aid Revenue in
2023-24

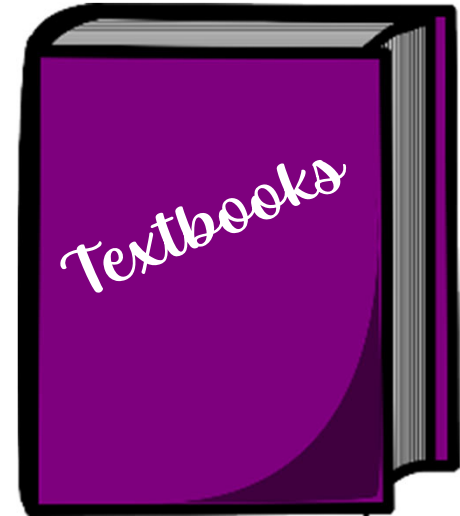


Instructional Materials Aid (IMA)

10

Includes:

- Textbook Aid
- Computer Software Aid
- Library Materials Aid
- Instructional Hardware Aid



- Each district gets an allocation for each aid and if they spend at least that much in year one, then they will get 100% of the specific allocation in year two
- Claimed for aid on the ST-3, thus needs to be expended vs. just ordered by year-end
- Every year, a group of districts don't maximize their IMA



Instructional Materials Aid

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- In March:
 - ▣ Review how much has been spent to date for each category
 - ▣ Review open POs for these budget lines to see if they will be able to be converted to at least an Accounts Payable by year-end
 - ▣ If district hasn't spent enough, now is the time to meet with the appropriate administrators to:
 - Review remaining balances
 - Provide guidance on what funding can be used for
 - Monitor the issuance of remaining POs/conversion to expenditures by June 30th

Not Sure of What Instructional Materials Be Spent On?

12

- We have an IMA Guidebook on our website:
https://www.questar.org/wp-content/uploads/2022/04/IMA-Guidebook_FINAL_20220323-1.pdf
- Guidebook provides guidance on what is eligible for aid and what is ineligible for aid, by category
- If you are looking for ways to spend your district's allocation, the guidebook may give you some new ideas
- Let's look at some examples



Example of Eligible Textbook Expenditures




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Good idea to review list of eligible and ineligible expenses each year

- ✓ Verify eligibility of what you have charged
- ✓ May give you suggestions on how to spend the remaining money

Expenses Eligible for Textbook Aid

Textbooks are any book or book substitute including:

- Hard covered books
- Paperback books
- Courseware or other content-based instructional materials in electronic format 
- Workbooks designed to be written in and used up 
- Manuals
- Sheet music 
- Newspapers or news magazines which have a general circulation, are printed and distributed at least biweekly, have a paid circulation within the school district, are entered with the U.S. Postal Service as second-class matter, are available to schools on the date of publication at a discount of not less than 33-1/3 percent from the regular price, and are accompanied by study guides on a regular basis from the publisher at no extra charge to the school district
- If used as textbooks, reproductions of downloaded NYS Common Core ELA/Literacy and Mathematics Curriculum Modules
- Hard-cover or paperback textbooks and workbooks that are provided in increments or sections that are returned to the district after use
- Braille books for students that are NOT eligible for high-cost aid through the STAC system. Otherwise, the costs should be coded to A2250.48 (Program for Students with Disabilities costs) and include the costs on the STAC. (In STAC the books can only be claimed in the year the Braille reader is purchased and claimed.)

**The following expenses are eligible for
Instructional Computer Hardware and
Technology Equipment Aid:**

- Purchase/lease of micro/minicomputer equipment or terminals for instructional purposes
- Technology equipment used for instructional purposes, defined as: equipment with a useful life used in support of an educational programs including, but not limited to video, solar energy, robotic, satellite, laser and such other equipment as the commissioner shall approve, if expenses for the purchase or lease of such equipment shall not be used to claim any other aid.
- Repair of technology equipment, defined as the diagnosis of required repairs and the acquisition and replacement of parts of a nonfunctioning item of computer hardware as defined above.

• Training and staff development for instructional purposes.

Note: Expenditures for repair and staff development may constitute up to 20% of the calculated maximum aid.

- Telecommunications hardware including modems
- Peripheral devices (printers, video display plotters & disk storage units)
- Special hardware boards
- Cables
- A/V, touch-sensitive and other electronic to human machine interface hardware
- Other eligible computer hardware as may be required for the operation of a computer-based instructional program may include computer tablets and e-readers used for instructional purposes
- **Graphing or scientific calculators with a useful life and necessary to meet State learning standards**
- Other items that can be justified through usage of hardware to technical purchases such as: printer cartridges used for printers attached to computers for instructional use, service contracts for hardware equipment used for instructional purposes, computer tables/workstations/desks to house computers for instructional use, etc.

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Property Tax Report Card

Property Tax Report Card

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- ❑ Website: New York State Property Tax Report Card : Educational Management : P-12 : NYSED
- ❑ Needs Board of Education approval (by 4/21/23)
- ❑ Due next business day after BOE approval
 - ❑ But due no later than April 24, 2023
- ❑ Submitted through the Business Portal
 - ❑ In SAMS
- ❑ Must provide PTRC to your newspaper – they decide if they want to publish it or not

Property Tax Report Card (PTRC)

17

The screenshot displays the SAMS web application interface. At the top, there is a header bar with 'Claim Year' set to '2021-2022', a 'SET VALUES' button, and the text 'NEW YORK STATE EDUCATION STATE AID MANAGEMENT'. Below this is a navigation bar with 'Welcome', 'Entity User)', 'CORE', and a timestamp '02/16/2023 10:56 A'. A secondary navigation bar contains links for 'Entity Info', 'Forms', 'Claim Verifications', 'Activity Log', and 'Reports'. The main content area shows a tree view under 'Expand All | Collapse All' with 'Core Forms' expanded. A list of forms follows, each with a status: 'Form A and Schedules: Clean', '180 Days Calendar: Certified', 'Form FB : Building And Misc.: Clean', 'Form FT : Transportation: Clean', 'Form BP : Bus Purchase:', 'ST-3 Forms and Schedules (Financial): Clean', 'RSU Forms and Schedules: Clean', 'CPSE Administrative Forms and Schedules Clean', 'Schedule F6 : Bus Amortization: Clean', 'Administrative Compensation Information: Clean', 'Property Tax Report Card: Clean' (highlighted in yellow), 'Property Tax Report Card Ready', 'Property Tax Report Card Edit Report Clean', 'Property Tax Report Card Certification Certified', and 'NYSED Only Form Set:'. The 'Property Tax Report Card' status is highlighted in yellow.

- Note: PTRC gets posted in SAMS closer to when it is due
- Make sure to run Edit Report and complete Certification

Property Tax Report Card (PTRC)

MOCKUP
of 23-24
PTRC

Detailed
instructions
available here:

<https://www.p12.nysed.gov/mgtse rv/propertytax/>

2023-24 Property Tax Report Card		
000000 - DISTRICT NAME		
Contact Person:	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Telephone Number:		
Total Budgeted Amount, not Including Separate Propositions		
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹		
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)		
F. Permissible Exclusions to the School Tax Levy Limit		
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³		
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)		
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		
Public School Enrollment		
Consumer Price Index		8.00%
¹ Include any prior year reserve for excess tax levy, including interest. ² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements. ³ For 2023-24, include any carryover from 2022-23 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.		
	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance		
Assigned Appropriated Fund Balance	7/1/22	7/1/23
Adjusted Unrestricted Fund Balance		
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	See March Coffee Talk	

Our Budget
Development
Guidebook
can help with
this

Bottom Half of PTRC

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Schedule of Reserve Funds					
Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.			
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability		For the payment of accrued 'employee benefits' due to employees upon termination of service.			
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees' Retirement System			
Other Reserve					

3/31 Balance – have you spent/ earned something so far this year?

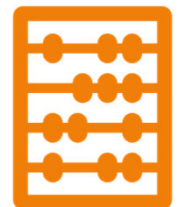
6/30 Balance – where will you be at year end?

Intended Use examples:
"\$50,000 planned use in 23-24" or "No planned use in 23-24"

Calculating Fund Balances as of 3/31

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- For each reserve as of March 31, 2023:
 - ▣ Estimate the interest earned from 7/1/22-3/31/23
 - ▣ Was there a planned use for this reserve in the 22/23 budget?
 - If used for budgeted purpose, then consider reducing balance as of 3/31
 - ▣ Was there additional funding of the reserve in the budget and/or by BOE action in 22/23?
 - If yes, then consider adding to balance as of 3/31





Calculating/Planning Fund Balances as of 6/30



21

- Estimating 6/30/23 fund balances accurately on March 31st can show a fund balance plan in action and/or accurate monthly financial reports
- Add the estimated interest earned through 6/30
- How is the district doing this year?
 - ▣ If running a profit for 22/23, now is the time to begin planning funding reserves and/or establishing new reserves
 - ▣ If budgeted using or funding reserves, consider this when determining 6/30 projected balances

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Transportation Tasks

Some Potential Deadlines this Spring

Transportation Tasks for April

23

- Non-public school transportation request
 - ▣ Normally parents must request by April 1st to ensure transportation for the *following* year
 - Limited to mileage policy
 - If you have any questions about this area:
<https://www.p12.nysed.gov/nonpub/handbookon services/transportation.html>






Transportation Department

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News and Notes

January 26, 2023 SAMS Contract Penalty Forgiveness

The Late File/Late Execution Penalty Forgiveness survey can be found in the SED Monitoring and Vendor Performance (SEDMON) application within the [SED Business Portal](#). For more information on the criteria needs to receive forgiveness for a late execution or late file penalty please click the link for [SAMS Contract Penalty Forgiveness](#) .

January 26, 2023 New IRS Mileage Rate for January 2023

Beginning on January. 1, 2023, the IRS standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be .655 per mile driven for business use.

1/2023 = .655 per mile

7/2022 = .625 per mile

Some Background on Trans Aid

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Transportation expenses approved for Transportation Aid include only those incurred in transporting allowable pupils on approved buses, over approved routes. A non-allowable pupil decimal based on an historical record of pupils is used as a substitute for the actual deductible cost of non-allowable pupil miles and also is applied to the purchase of buses. This decimal must be recomputed every three years, or when district transportation policy revisions require a recalculation.

NAPD
Deduction

Examples of non-allowable pupils are: non-disabled pupils who live 1 1/2 miles or less from the school attended (unless the pupil lives within an approved, designated child safety zone), and non-disabled pupils transported to public schools outside the district of residence when classes are maintained by the district of residence.

Other
Purpose
Miles
Deduction

Expenditures for transportation services provided for field trips, athletic trips, excursions, and noon trips for lunch cannot be used to generate Transportation Aid. The expenses for such trips are pro-rated on the basis of route mileage. Expenditures for operating late bus trips to transport pupils who stay late for club or athletic activities are aidable approved transportation expenses.

Non-Allowable Pupil Decimal

26

- Normally done once every three years
 - ▣ Can be more often if routes change significantly
- Based on one, and only one, regularly scheduled day in either March, April or May
- Reported in SAMS (due date September 2nd in the school year following)
 - ▣ Under Form FT section of claim forms
 - ▣ See Help function in SAMS for details of process





NAPD Resources

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- ❑ Keep watch on Transportation website:
- ❑ https://stateaid.nysed.gov/trans/napd_info.htm
- ❑ SED provides a list of districts that need to do in any given year
- ❑ Make sure your Trans Supervisor understands what is required

[Reporting Information](#)

[Worksheet for NAPD](#) ( 640 KB)

Note: Excel worksheet cannot be uploaded to SAMS. Data must be entered on SAMS NAPD Worksheets.

[Instructions for NAPD](#)

[2022-23 Filing Information](#)

[List of Districts required to submit NAPD for SAMS 2022-23 Claim Year](#) ( 258 KB)

NAPD Reported in SAMS

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Expand All | Collapse All

Core Forms

- [Form A and Schedules: Clean](#)
- [180 Days Calendar: Certified](#)
- [Form FB : Building And Misc.: Clean](#)
- [Form FT : Transportation: Clean](#)
 - [Form FT : Transportation](#) Ready
 - [Schedule G - Transportation Equipment](#) Ready
 - [Schedule H - Transportation Supplies and Materials](#) Ready
 - [Schedule I - Contractual Transportation Expenses for District Operated Programs](#) Ready
 - [Schedule J - Contract Bus Expense](#) Ready
 - [Schedule K - Public Service Carrier](#) Ready
 - [Nonallowable Pupil Decimal 1](#) Ready
 - [Nonallowable Pupil Decimal 2](#) Ready
 - [Nonallowable Pupil Decimal 3](#) Ready
 - [Nonallowable Pupil Decimal 4](#) Ready
 - [Nonallowable Pupil Decimal 5](#) Ready

Tip:



Print off blank forms
and Help instructions
and provide copy to
Transportation Director





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Digging into Instructional Materials Aid

What Every SBO May Need to Know



Instructional Materials Aid

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- ✓ As Kathy discussed, spending the allocations may take some planning each spring
- ✓ IMA is generated based on certain enrollments which we will discuss shortly
- ✓ IMA needs to be shared with those enrollments
- ✓ At year-end, report the expenses properly in the ST-3
- ✓ District should report Computer Hardware Staff Development on Form FB Line 141
- ✓ IMA is fungible – districts can allocate expenditures between categories on Claim Form A Schedule C

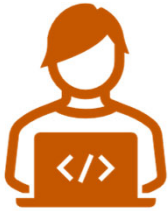


Instructional Materials Aid

31

- Claimed on the ST-3 by reporting the expenditures on specific lines:

INSTRUCTION - TEACHING				
Teaching - Regular School				
164. Teacher Salaries, Pre-Kindergarten	A2110.10			
165. Teacher Salaries, 1/2 Day Kindergarten	A2110.11			
166. Teacher Salaries, Full Day Kindergarten - 3	A2110.12	3,893,033	4,059,711	4,390,783
167. Teacher Salaries, 4 - 6	A2110.12	2,360,627	2,168,589	2,115,312
168. Teacher Salaries, 7 - 12	A2110.13	7,597,699	8,268,015	8,589,611
169. Substitute Teacher Salaries	A2110.14	383,375	294,352	325,000
170. Noninstructional Salaries	A2110.16	945,214	888,735	941,478
171. Equipment	A2110.2	45,786	22,000	22,000
172. Contractual and Other	A2110.4	73,351	84,285	83,236
173. Materials and Supplies	A2110.45	245,060	219,724	227,398
174. Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	A2110.471		4,497	20,000
175. Tuition - All Other	A2110.472	2,254		
176. Payments to Charter Schools	A2110.473	81,658	79,900	78,008
177. Textbooks	A2110.48	189,242	174,847	200,281
178. Not Used.				
179. Other BOCES Services - Not ELL	A2110.49	303,908	305,950	226,075
180. Total Teaching - Regular School	A2110.0	16,121,207	16,570,605	17,219,182



Report State Aided Instructional Computer Hardware Staff Development on Form FB

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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.

0

94,673

100,000

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

0

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

0

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.

2020-21 Prior

2021-22 Actual

2022-23 Estimated

2020-21 Prior

2021-22 Actual

2022-23 Estimated

140. Expenditures for Purchase and Installation of Stationary Metal Detectors, Security Cameras and Safety Devices.

0

Note: To apply for 2022-23 aid for these items please refer to Form FB, Schedule N. Regarding the projected expense above, please read the memo in attached link for further instructions. See detailed instructions in the help file. <http://emsc32.nysed.gov/facplan/SecurityCameraMCA051711.html>

For information on the NYSAFE Act and its impact on school district building aid, please refer to the memo in the following link: https://stateaid.nysed.gov/build/html_docs/nysafe+3602.6-c.htm

141. State Aided Instructional Computer Hardware Staff Development

0

40,877

42,000

Up to 20%



Tips to Maximize IMA

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- ❑ Ensure your 20XX-XY ST-3 expenditures reflect accurate information to receive maximum 20XY-XZ aid
- ❑ Instructional Materials Aid is frozen by April 30th, 20XZ
- ❑ We recommend changes be made by April 15th, so SED has time to review and clean data
- ❑ No opportunity for PYA
- ❑ Tip: Check IMA output report now to see if you are maximizing your aid for this year and make any changes, if possible

Schedule C Is Used to Reallocate Expenditures

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Expand All | Collapse All

☐ Core Forms

☐ Form A and Schedules: Clean

Form A (Attendance) Ready

Schedule A-1 Religious Holidays First Semester Ready

Schedule A-2 Attendance Report First Semester Ready

Schedule A-3 Religious Holidays Second Semester Ready

Schedule A-4 Attendance Report Second Semester Ready

Schedule A-5 Days of Session Matrix Ready

Schedule A-6 Decimal Days of Actual Session Worksheet Ready

Schedule A-7 Enrollment - Central High School Districts Only Ready

Schedule A-8 Extraordinary Condition Days Ready

Schedule B - Dual Enrollment Ready

Schedule C - Designation of Textbook, Software, Library Materials and Hardware Expenses Ready

Schedule P - Additional Data for Calculations

Schedule U1 - Charter School Enrollment and FTE Ready

Form A Edit Report Clean

Form A Certification Certified

In SAMS

Be in the Revisions
Data Area if changing
what was previously
submitted on
Schedule C



Some Examples of Schedule C

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Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2021-22 Expense Eligible for Instructional Materials (ST-3)	2. 2022-23 Maximum Aid Allocations	3. District Designated 2021-22 Expense for Instructional Materials Aids Calculations
A - Textbook	174,847	162,634	174,847
B - Software	72,506	41,480	72,506
C - Library Materials	19,724	17,306	19,724
D - Instructional Hardware	212,559	45,366	212,559
E - Total:	479,636	266,786	479,636

No need to complete Schedule C

Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2021-22 Expense Eligible for Instructional Materials (ST-3)	2. 2022-23 Maximum Aid Allocations	3. District Designated 2021-22 Expense for Instructional Materials Aids Calculations
A - Textbook	199,465	173,178	179,028
B - Software	23,650	44,087	44,087
C - Library Materials	24,257	18,393	24,257
D - Instructional Hardware	173,278	45,724	173,278
E - Total:	420,650	281,382	420,650

-20,437
+20,437

Maximized Aid!
Completing Form = \$20,437

Each Type of IMA Covers a Different Population of Student Enrollments

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The formula to compute Textbook Aid is:

BASE YEAR ENROLLMENT X BASE YEAR APPROVED EXPENSE PER PUPIL

Enrollments:

- Total enrollment of resident pupils attending public schools
- Total enrollment of resident pupils attending nonpublic schools
- Total enrollment of resident pupils with disabilities attending private schools
- Total enrollment of resident pupils attending Special Act schools
- Total enrollment of resident pupils with disabilities attending the NYS School for the Deaf in Rome
- Total enrollment of resident pupils with disabilities attending the NYS School for the Blind in Batavia
- Total enrollment of resident pupils attending charter schools

Keep in mind –
enrollments
counted are the
enrollments that
share the aid

Approved Expense per Pupil:

- Approved Expenses limited to \$58.25 per pupil (ST-3 codes: A2110.48, A2280.48, A2330.48)



Formula for Software Aid

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The Software Aid formula is:

$$\text{BASE YEAR ENROLLMENT} \times \text{BASE YEAR APPROVED EXPENSE} / \text{PUPIL}$$

Enrollment:

- Total enrollment of resident pupils attending public schools
- Total enrollment of resident pupils attending full time in BOCES
- Total enrollment of resident pupils with disabilities attending private schools
- Total enrollment of pupils attending nonpublic schools in the district
- Total enrollment of non-resident pupils attending public schools
- Total enrollment of resident pupils attending charter schools
- Total enrollment of resident pupils with disabilities attending the NYS School for the Deaf in Rome
- Total enrollment of resident pupils with disabilities attending the NYS School for the Blind in Batavia
- Total enrollment of resident pupils attending Special Act schools

Looks similar,
right?

Approved Expense Per Pupil:

- Approved Expenses limited to \$14.98 per pupil (ST-3 code: A2630.46)



Who is Counted Is Different

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Enrollments:

- ▲ Total enrollment of resident pupils attending public schools
 - Total enrollment of resident pupils attending nonpublic schools
- ▲ Total enrollment of resident pupils with disabilities attending private schools
- ▲ Total enrollment of resident pupils attending Special Act schools
- ▲ Total enrollment of resident pupils with disabilities attending the NYS School for the Deaf in Rome
- ▲ Total enrollment of resident pupils with disabilities attending the NYS School for the Blind in Batavia
- ▲ Total enrollment of resident pupils attending charter schools

← Textbook Aid

Note: the textbooks are owned by the district and shared with the non-publics. Don't reimburse the non-publics directly.

Software Aid →

Enrollment:

- ▲ Total enrollment of resident pupils attending public schools
 - Total enrollment of resident pupils attending full time in BOCES
- ▲ Total enrollment of resident pupils with disabilities attending private schools
 - Total enrollment of pupils attending nonpublic schools in the district
 - Total enrollment of non-resident pupils attending public schools
- ▲ Total enrollment of resident pupils attending charter schools
- ▲ Total enrollment of resident pupils with disabilities attending the NYS School for the Deaf in Rome
- ▲ Total enrollment of resident pupils with disabilities attending the NYS School for the Blind in Batavia
- ▲ Total enrollment of resident pupils attending Special Act schools



Conclusion



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- ✓ Review your 22-23 spending for IMA eligible expenditures and act now to maximize aid for 23-24
- ✓ Revise Schedule C by 4/15/23 for 22/23 IMA, if needed
- ✓ Verify that your Transportation Supervisor is ready for NAPD reporting requirements and non-resident transportation requests for 23/24
- ✓ Prepare the Property Tax Report Card after planning fund balance reserves and reconcile to or revise the tax levy included in the OSC Tax Cap Reporting submitted by March 1st

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