



# Notice



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## State Aid Planning

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**Webinars**

Webinar Recordings

Workshops

## Coffee Talk

Monthly webinars focusing on topics related to school business management functions



Schedule



**Zoom Link**

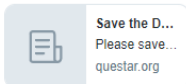
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Password: 671233



**Presentations**

You may print out a copy of the PowerPoint by going to the **Presentation** link as shown below.

Recordings of all the presentations are available under the *Webinar Recordings* link.



Sep 8, 2021

State Aid Planning  
@QIISAP

The 180 Days Calendar Form tree is currently not available in SAMS. As a result, you'll receive a critical error within the Edit Report. SED recently informed us that Form A may be submitted w/this error, but it will

## Knowledge Café

Monthly webinars focusing on topics related to the school business official calendar.



Schedule

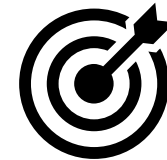


**Zoom Link**

Password: 319866



**Presentations**



# Knowledge Café November 2021

State Aid Planning and Financial Service



# Agenda



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- ❑ SBO Calendar for December 2021
- ❑ Kathy's Corner
- ❑ Financial Surveys Due During 21-22
- ❑ Corrective Action Plans Tips
- ❑ Mid-Year Review – How Are We Doing?
  - Claim Forms, ST-3, ERS Billing, Sales Tax Reporting Considerations, Medicaid Cost Report, Final Cost Reports for Capital Projects, ESSA Reporting
- ❑ Questions and Answers





# SBO Calendar



Task	Due Date	Filing Requirement	Notes	Priority
Combined Fixed and Individual Payment Schedule for General Aid set by SED on December 1st  <a href="#">See State Aid Unit's Webpage</a>	12/1/2021	Annually	Establishes the maximum amount of General Aid school districts will be paid through June. Print payment schedule from the State Aid Unit Website. Print accompanying General Aid Output Report from SAMS.	Recommended Best Practice
Early payment of ERS invoice to obtain discount	12/15/2021	Annually	Consider paying ERS invoice before December 15th, to obtain discount	Recommended Best Practice
Submit Income Verification Summary online to SED Child Nutrition Office by December 15th.	12/15/2021	Annually		Required
File NYS Sales Tax Return for quarterly filers	12/20/2021	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due December 20th for the months of September, October, and November if filing on a quarterly basis.	Required
Standard Workday and Reporting Resolution and Affidavit of Posting for BoE appointees.  <a href="#">Standard Workday Reporting</a>	12/27/2021	Annually	Transmit to OSC not later than 180 days after a new term of office begins. For BoE appointees starting a new term of office on July 1, 2021, the 180th day will fall in late December 2021.	Required
Annual Medicaid Cost Settlement Report Due 12/31	12/31/2021	Annually	<b>This due date has varied the past several years. Check the Medicaid in Education website periodically throughout the year.</b>	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	12/31/2021	Monthly		Recommended Best Practice



# SBO Calendar



Task	Due Date	Filing Requirement	Notes	Priority
BOCES - service requests for next year (preliminary)	12/31/2021	Annually		Recommended Best Practice
Budget Development - Begin/Continue	12/31/2021	Annually		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	12/31/2021	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly in the event that budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included as necessary.	Required
Cash Flow and Fund Balance - review for accuracy	12/31/2021	Monthly		Recommended Best Practice
Complete 8 Evacuation drills, 4 lockdown drills before December 31st	12/31/2021	Annually	1 drill during lunch or assembly unless instruction is provided on how to evacuate during lunch or assembly. 4 of the evacuation drills will be through fire escapes or secondary means of egress	Required
Ensure application for approval of bus/vehicle purchase (for any bus/vehicle delivered since July) have been submitted and certified within SAMS	12/31/2021	Semi-Annually	Ensure Superintendent certifies the Bus Purchase Approval before 12/31/2021 to receive two semi-annual payments of aid on the assumed debt service in 2022-23.	Recommended Best Practice
ESSA Financial Transparency reporting due	12/31/2021	Annually	School districts, with the exception of Dependent districts, must submit 2020-21 expenditure data by December 31, 2021. Dependent districts will need to submit by March 1, 2022.	Required





# SBO Calendar



Task	Due Date	Filing Requirement	Notes	Priority
Federal and State Cafeteria Reimbursement Form	12/31/2021	Monthly		Recommended Best Practice
File Independent Auditors Report with NYSED & NYS OSC - Big 5 City School districts only	12/31/2021	Annually	BoE must accept, send to SED and Office of the State Comptroller - due January 1st - Big 5 Cities only. May be submitted electronically to SED at via the NYSED Business Portal and to OSC at <a href="mailto:afrcode@osc.state.ny.us">afrcode@osc.state.ny.us</a>	Required
Monthly Profit/Loss Statements for School Food Service	12/31/2021	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
New IRS mileage reimbursement rate for the upcoming calendar year	12/31/2021	Annually		Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	12/31/2021	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	12/31/2021	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

Presentation available at: [www.questar.org/knowledge-cafe/](http://www.questar.org/knowledge-cafe/)



# SBO Calendar



Task	Due Date	Filing Requirement	Notes	Priority
Prepare Corrective Action Plans to address audit findings	12/31/2021	Annually	Corrective action plans must be prepared within 90 days of receipt of an annual audit report or management letter from the district's external auditor, or a final audit report issued by the State Comptroller. Districts must, to the extent practicable, begin to implement such plans before the end of the next fiscal year. Due to SED OAS by 1/15/2022.	Required
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	12/31/2021	Monthly	FCRs approved on, or before 12/31/2021, will ensure two, semi-annual building aid payments in 2021-22.	Recommended Best Practice
Reconcile 2021-22 State Aid received to date	12/31/2021	Semi-Annually	SAP's State Aid Reconciliation Template is usually available by December after the Output Reports are open to the public.	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	12/31/2021	Monthly		Recommended Best Practice
Review outstanding checks	12/31/2021	Semi-Annually		Recommended Best Practice
Send Single Audit via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services. Big 5 City School Districts	12/31/2021	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. Due to SED OAS & OMB FAC by 3/31/2022.	Required
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	12/31/2021	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Treasurer's Report	12/31/2021	Monthly	Report on prior month's activities	Required

# Topics Covered Last November

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- ❑ Output Reports – What and Where Are They?
- ❑ Standard Workday and Reporting
- ❑ Capital Project Reporting – What Do I Need to Know?
- ❑ Link to recordings:  
<https://www.questar.org/services/financial/state-aid-financial-planning/webinar-recordings/>



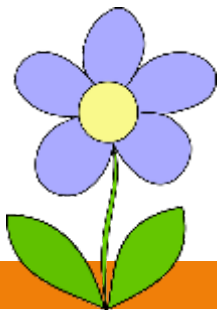




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## Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL



# *Kathy's Corner*

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1. The State Aid World of Acronyms
2. How to find your Output Reports
3. A Closer Look at One Output Report
4. Tips and Tricks



# The State Aid World of Acronyms

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AOE

SA-EPE

CSBT

BLD

TRA

TRAEST

RWADA

BOC-CMP

PRI

GEN

BLDEST

BLD10

BLD-SBA

PUB

PUB

SAP

IMA

PRI

AOEEST

ATT

UPREK

FAPU-1

FAPU

FAPU-1

CHART

NRTEST

BLD10EST

FAPU-2

BLD4-EST

NRT

BLD4

BLD3

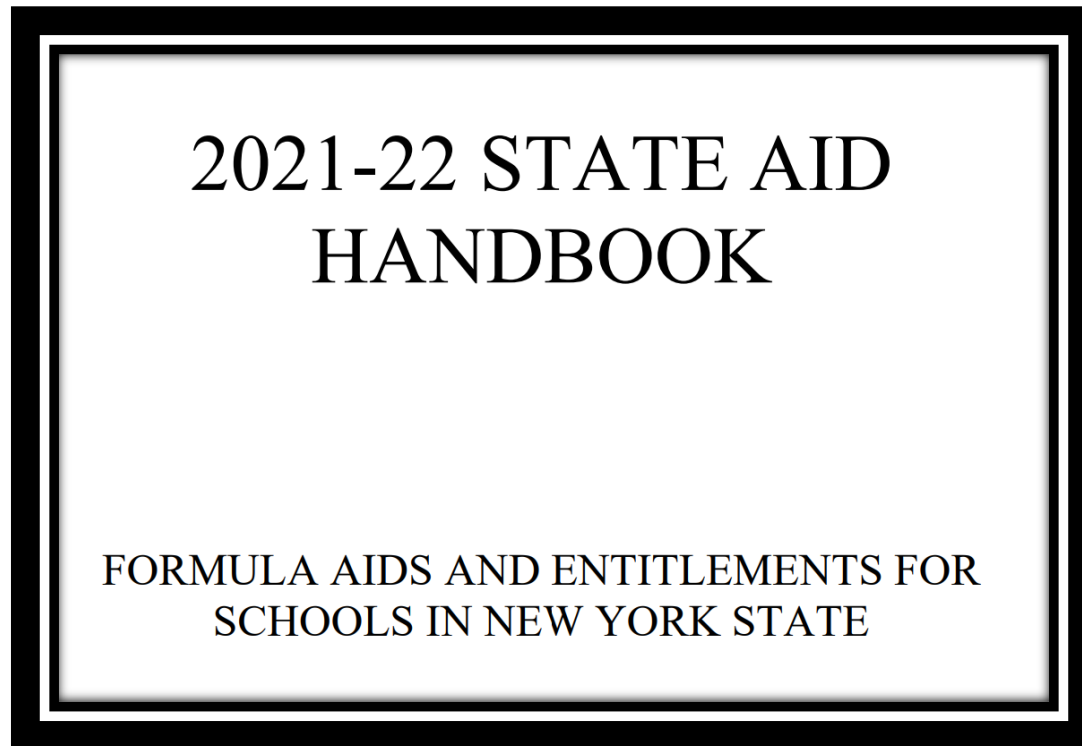
EST-BOC-CMP

BCS

# Great Resource for State Aid Formulas and Acronyms

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[https://stateaid.nysed.gov/publications/handbooks/handbook\\_2021.pdf](https://stateaid.nysed.gov/publications/handbooks/handbook_2021.pdf)



Presentation available at: [www.questar.org/knowledge-cafe/](http://www.questar.org/knowledge-cafe/)



# NYSED's Output Reports

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□ <https://stateaid.nysed.gov/>

There are a couple of ways to login...



Board of Regents | University of the State of New York

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Business Portal

Finance & Business

Policy & Guidance

## State Aid

NYSED / State Aid / View District Data

### View State Aid District Data

Click the link in the URL Column below to view the State Aid reports and data of a school districts

**Hint:** If the district data page which appears next does not seem to be current, click on the "Refresh" or "Reload" button of your browser to see the newest page.

### View District Data

District Code	District Name	District url
010100	ALBANY CITY SD	<a href="http://www.nysed.gov/stateaid/dist/a010100.html">http://www.nysed.gov/stateaid/dist/a010100.html</a>

# NYSED's Output Reports

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## ALBANY CITY SD (010100)

Click on the OUTPUT REPORT or DATA DISPLAY that you would like to view or print from the list below. There is a 'link' at the bottom of each page

### 2021-2022 LEGISLATIVE BUDGET

- [2021-22 State Aid Projections based on the Legislative Budget](#)
- [2021-22 State Aid Projections Foundation Aid](#)
- [2021-22 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
- [2021-22 State Aid Projections BOCES, Transportation and Summer Trans Aid](#)
- [2021-22 State Aid Projections Building Aid](#)
- [2021-22 State Aid Projections Building Reorganization Incentive Aid](#)
- [2021-22 State Aid Projections Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2021-22 State Aid Projections Transitional Aid for Charter School Payment](#)
- [2021-22 State Aid Projections Special Services Aids for Non-Comp of BOCES](#)
- [2021-22 State Aid Projections Combined Fixed and Indiv Payment Schedule](#)
- [Definitions and Explanation of Aids Displayed](#)

### 2021-2022 EXECUTIVE BUDGET PROPOSAL

- [2021-22 Executive Budget School Aid Estimate](#)
- [2021-22 Executive Budget Foundation Aid](#)
- [2021-22 Executive Budget Excess Cost for Students w/ Disabilities and UPREK](#)
- [2021-22 Executive Budget BOCES, Transportation and Summer Trans Aid](#)
- [2021-22 Executive Budget Building Aid](#)
- [2021-22 Executive Budget Building Reorganization Incentive Aid](#)
- [2021-22 Executive Budget Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2021-22 Executive Budget Transitional Aid for Charter School Payment](#)
- [2021-22 Executive Budget Special Services Aids for Non-Comp of BOCES](#)
- [Definitions and Explanation of Aids Displayed](#)

### STATE AID CLAIM REPORTS

- [Available from the SAMS State Aid Claim Page](#)
- [2019-2020 SCHOOL YEAR FISCAL REPORTS](#)
- [2018-2019 SCHOOL YEAR FISCAL REPORTS](#)
- [2017-2018 SCHOOL YEAR FISCAL REPORTS](#)
- [2016-2017 SCHOOL YEAR FISCAL REPORTS](#)
- [2015-2016 SCHOOL YEAR FISCAL REPORTS](#)
- [2014-2015 SCHOOL YEAR FISCAL REPORTS](#)
- [2013-2014 SCHOOL YEAR FISCAL REPORTS](#)
- [2012-2013 SCHOOL YEAR FISCAL REPORTS](#)
- [2011-2012 SCHOOL YEAR FISCAL REPORTS](#)

2020-2021 - STATE AID CLAIM REPORTS - as of 10/22/2021 12:00 AM

For questions regarding claim data or aid calculations, please refer to the State Aid staff assignment directory at: [State Aid Office Staff Assignments Directory](#). As data and calculations may change, please review these reports periodically during the year.

[2020-2021 - General Formula Aid Output Report \(GEN\)](#)

[2020-2021 - Foundation Aid \(FOUNDATION\)](#)

[2020-2021 - Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year \(FAPU-1\)](#)

[2020-2021 - Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year \(FAPU-2\)](#)

[2020-2021 - Foundation Aid Pupil Units Based on Students Served in the Base Year \(FAPU\)](#)

[2020-2021 - Charter School Aids for Districts \(CHART\)](#)

[2020-2021 - Charter School Basic Tuition \(CSBT\)](#)

[2020-2021 - Attendance Output Report \(ATT\)](#)

[2020-2021 - Building Aid Report \(BLD\)](#)

[2020-2021 - Building Aid Report Estimated \(BLDEST\)](#)

[2020-2021 - Building 10% Aid Report \(BLD10\)](#)

[2020-2021 - Building 10% Aid Report Estimated \(BLD10EST\)](#)

[2020-2021 - Building Aid Output Report \(BLD3\)](#)

[2020-2021 - Building Aid Output Report Estimated \(BLD3-EST\)](#)

[2020-2021 - Building Aid Output Report \(BLD4\)](#)

[2020-2021 - Building Aid Output Report Estimated \(BLD4-EST\)](#)

[2020-2021 - Building Condition Survey \(BCS\)](#)

[2020-2021 - Building Summary Aid Report \(BLD-SBA\)](#)

[2020-2021 - Transportation Aid Output Report \(TRA\)](#)

[2020-2021 - Transportation Aid Output Report Estimated \(TRAEST\)](#)

[2020-2021 - Approved Operating Expense Report \(AOE\)](#)

[2020-2021 - Approved Operating Expense Report \(AOEEST\)](#)

[2020-2021 - Private Excess Cost Aid Output Report \(PRI\)](#)

[2020-2021 - Public Excess Cost & Excess Cost Aid Setaside Output Report \(PUB\)](#)

[2020-2021 - Instructional Material Aids \(IMA\)](#)

[2020-2021 - Universal Pre-K Grant \(UPREK\)](#)

[2020-2021 - Actual Nonresident Tuition Report for Prior Year \(NRT\)](#)

[2020-2021 - Estimated Nonresident Tuition Report for Current Year \(NRTEST\)](#)

[2020-2021 - Employment Preparation Education Aid \(SA-EPE\)](#)

[2020-2021 - Component School District BOCES Aid\(BOC-CMP\)](#)

[2020-2021 - Estimated Component School District BOCES Aid\(EST-BOC-CMP\)](#)

[2020-2021 - SA129 Attendance Report](#)

# A Closer Look...

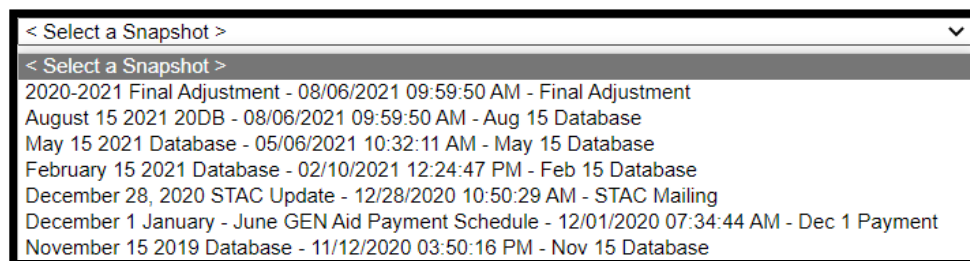
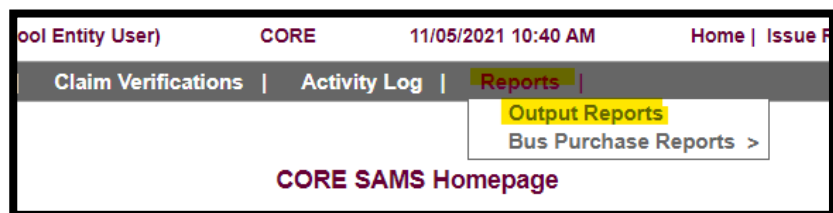
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## □ General Formula Aid Output Report (**GEN**)



### ■ Tips and Tricks

- Updated every night
- You can view on SAMS
- Print copies



# Dates to Keep in Mind

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## State Budget Estimates – April 2021

- Used to determine State Aid Payments in the Fall of 2021
- If by 12/1/21 Output Reports are not available, budgeted information will be used for all State Aid payments until June 2022
- Reconciliation to actual doesn't occur until June, regardless of when information submitted after that date

## ST-3 for 2020-21 Submitted

- Source used for Output Reports (November 2021)
- December 1, 2021, database uses and remaining State Aid payments for year are based on actual 20-21 expenditures
- Revisions to ST-3 may revise Output Reports

## Audited Financial Statements

- Due October 15, 2021
- If not submitted by 11/15/21, all State Aid payments will be withheld until reports received
- Missed payments are paid with next scheduled payment, once audit received



# Reporting in the Business Portal

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## Audit Related Information:

- Sign into the the *Business Portal*, Select *SED Monitoring and Vendor Performance System*, then Select *Office of Audit Services*

## Survey due now:

- 1) Audited Financial Statements (Districts and BOCES) – due 10/15/21\*
- Office of Audit Services (OAS) reviews financial statements for school districts and BOCES to ensure that the statements conform to the major reporting provisions of the Governmental Accounting Standards Board (GASB).
  - \*According to Education Law Section 2116-a(3)(a) and Commissioner's Regulations Section 170.12(e)(2)): School Districts, other than the Big 5, and BOCES must submit audited financial statements by October 15 (or the next business day if due date falls on a Saturday or Sunday). The Big 5 must submit by January 1 (or the next business day if due date falls on a Saturday or Sunday).



# More Surveys Coming Up



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- ❑ *Survey 2/3* – Financial Statement Board of Ed approval, Management letter(s), Extraclassroom Audit and Corrective Action Plans – Due 1/15/22 (2/1/22 for Big 5)
- ❑ *Survey 4* – Single Audit Threshold and/or Single Audit Exemption Form (Due within 30 days of audit or 3/31/22)
- ❑ *Survey 5* – Single Audit Corrective Action Plans for Financial Statement Findings (a.k.a. Section II) and Major Federal Program Findings (a.k.a. Section III)
- ❑ *Survey 6* – Internal Control Report and any Related Correction Action Plan (CAP) (N/A if <8 teachers, \$5 M (A) fund, or 1,500 children as of the PY PTRC; due for ALL BOCES 21-22+)
- ❑ *Survey 6B* – Internal Audit Function Exemption (Due 6/30/22 for 22-23 year)
- ❑ *Survey 7* – Regulatory Audit and Related CAP (Regulation 170.12(e)(4)) – Due only if had one

# Corrective Action Plans

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When preparing your CAPs, districts must address each finding (this includes all recommendations and suggestions).

- Implementation Plan of Action(s):
  - ▣ The implementation plan should be in sufficient detail to –
    - a. Clearly demonstrate what actions have occurred or are planned or
    - b. Why actions are not being taken.
- Implementation Date:
  - ▣ Provide the actual or planned implementation date of the corrective action. Terms such as immediate are not considered a date.





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## Digging into a Mid-Year Review

Areas a SBO Should Check Throughout the Year



# Mid-Year Check-Up



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- ❑ December 31<sup>st</sup> is ½ Way Through the Year!
- ❑ Give your district a check-up:
  - ▣ Have you submitted all your Claim Forms and the ST-3 and have they all been approved as “Clean”?
    - Including SS31-SS34 and SS10-SS16
    - Make any revisions through the “Revision” section
  - ▣ Have you gotten your DOB Transparency Report to be “Approved”?
    - Have you posted it on your website?
  - ▣ Have you encumbered payroll, fringe benefits, debt service, utilities?

# Mid-Year Check-Up



22

- Have you posted your audited financial statements on your website?
- Have you posted your ARPA grants to your website?
- Have you had the Board approve the Budget Calendar for 2022-23 budget process?
- Have you reviewed your Fund Balance policy?
  - TRS Reserve started 18-19, max of 10% could happen in 22-23 so want to plan for that
- Have you reconciled your budgeted State Aid to the Output Reports?
  - If need help with this, please attend December Coffee Talk

# NYS Sales Tax Considerations

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## Quarterly Filers

You will file:	Form and schedules	Filing period
<p>A <b>quarterly return</b> if:</p> <ul style="list-style-type: none"><li>• you have not been notified that you are an annual filer (see <i>Your filing frequency may be changed</i> below), and</li><li>• your taxable receipts, purchases subject to use tax, rents, and amusement charges are less than \$300,000 during the previous quarter.</li></ul> <p>(Most vendors file quarterly when they first register to collect sales tax.)</p>	<p><a href="#">ST-100, New York State and Local Quarterly Sales and Use Tax Return</a></p> <p><a href="#">Quarterly sales tax schedules</a></p>	<p>March 1 through May 31; June 1 through August 31; September 1 through November 30; and December 1 through February 28/29.</p>

Quarter Ending  
November 30<sup>th</sup> is due by  
December 20<sup>th</sup>  
Food Service and ECAF

## Annual Filers

You will file:	Form and schedules	Filing period
<p>An <b>annual return</b> if you owe \$3,000 or less in tax during an annual filing period.</p>	<p><a href="#">ST-101, New York State and Local Annual Sales and Use Tax Return</a></p> <p><a href="#">Annual sales tax schedules</a></p>	<p>March 1 through February 28/29.</p>

# Guidance on NYS Sales Tax

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## Your filing frequency may change

Your filing frequency may change over time, depending on the amount of your taxable sales or tax due. When your filing frequency changes, the correct return will automatically be available when you Web File.

**Quarterly to annual** - If you are a quarterly filer, and your total tax due for the four most recently filed quarterly periods is \$3,000 or less, the Tax Department may reclassify you as an annual filer. The Tax Department will notify you of the change.



Watch for this!

## Penalties and interest for failure to file and pay tax

If you file your return late, don't pay the full amount due, or both, you owe penalty and interest, and cannot claim a vendor collection credit (see Tax Bulletin [Vendor Collection Credit \(TB-ST-925\)](#)). Penalty and interest are calculated on the amount of taxes due. The minimum penalty for late filing is \$50, even if no tax is due for the reporting period.



Therefore, even if there was no sales tax collected, you need to file or will get \$50 penalty!



[http://www.oms.nysed.gov/medicaid/news\\_announcements/](http://www.oms.nysed.gov/medicaid/news_announcements/)

## Medicaid Program:

Make sure that someone is responsible for:

- Medicaid billing process
- Random Moment Time Study (They are back!)
- Medicaid Cost Report Filing (Due Date TBD)
- Required staff attend training

# Medicaid in Education Alert

New York State Department of Health (DOH), Office of Health Insurance Programs (OHIP)  
New York State Education Department (NYSED)  
Preschool/School Supportive Health Services Program (SSHSP)  
Medicaid in Education

**Issue #21-05**

**To:** All SSHSP Medicaid Providers

**From:** NYS DOH OHIP SSHSP & NYSED Medicaid in Education Unit

**Date:** November 5, 2021

**Subject:** Random Moment Time Study (RMTS) Upcoming Staff Pool Lists/Calendar Certifications for the Rest of State (ROS)

The purpose of this Alert is to remind SSHSP providers that the Random Moment Time Study (RMTS) process associated with certified public expenditures (CPEs) did resume on October 1, 2021. Certification of the staff pool list (SPL) and calendar is an ongoing, quarterly process. Updates to the staff pool list(s) and calendar will need to be made for the January-March 2022 quarter, even when there are no changes to the current staff pool list..

Districts should log into the [RMTS system](#) and confirm the RMTS Coordinator contact information is correct or update the new coordinator's contact information so they receive current notification from PCG that staff pool lists and calendars can be certified. Public Consulting Group, Inc. (PCG) will be collecting staff pool lists and calendars and will open the RMTS system by November 10, 2021. PCG will be sending the RMTS Coordinator Manual, Coordinator training, Participant training, and a link to a system demonstration (located on the PCG Claiming System Dashboard under "Resources") to assist you in submitting your staff pool list and calendar certification.

Staff pool lists and calendar certifications for January - March 2022 are due **December 10, 2021**. If staff pool lists and calendar certifications are not submitted by **December 10, 2021**, PCG will use the last certified and approved staff pool list and calendar that is in the claiming system for the upcoming January - March quarter.

Wednesday, December 15 2021

## SSHSP Medicaid 101: Part 1

Wednesday, December 15, 2021, 10:30am-11:30am

Event SSHSP Medicaid 101 Part 1

Type-Listed Event

Program-SSHSP Training

Event address for attendees:

[meetnydirect.webex.com/meetnydirect/onstage/g.php?MTID=e530e6424a77fe8330b2757a178e55c8a](https://meetnydirect.webex.com/meetnydirect/onstage/g.php?MTID=e530e6424a77fe8330b2757a178e55c8a)

Date and time: Wednesday, December 15, 2021: 10:30-11:30AM

Eastern Daylight Time (New York, GMT-04:00)

Duration: 1 hour

Description:

Consistent with the New York State (NYS) Compliance Agreement with the Centers for Medicare and Medicaid Services (CMS), New York State is providing Preschool/School Supportive Health Services Program (SSHSP) training for relevant employees.

This is Part One of the "Medicaid 101" overview presentation. This session will review Fundamentals of the SSHSP. This includes: NYS Medicaid, SSHSP History, Compliance and Oversight, and Reimbursement Methodology and Billing Requirements.

Part Two of the "Medicaid 101" is presented separately. That session focuses on SSHSP Service Types and Documentation requirements.

Each session is approximately 1 hour.

This training is recommended for direct service providers, supervisors of direct service providers, compliance officers, and school district and county administrative staff responsible for overseeing or conducting the claiming process. It is presented at an introductory level that is appropriate for new staff.

## Upcoming Medicaid Trainings – 12/21

Check their website for additional due dates and training opportunities

## Completion of the Medicaid Cost Report:

- Documents actual costs
- They then compare “advances” you have received against actual costs

If you don't complete, they can take back all Medicaid revenue received for that year

Wednesday, December 15 2021

## SSHSP Medicaid 101: Part 2

Wednesday, December 15, 2021, 1:30pm-2:30pm

Event SSHSP Medicaid 101 Part 2

Type-Listed Event

Program-SSHSP Training

Event address for attendees:

[meetnydirect.webex.com/meetnydirect/onstage/g.php?MTID=ed5bc812008b7d00b62a0b00fb5f51808](https://meetnydirect.webex.com/meetnydirect/onstage/g.php?MTID=ed5bc812008b7d00b62a0b00fb5f51808)

Date and time: Wednesday, December 15, 2021: 1:30-2:30PM

Eastern Daylight Time (New York, GMT-04:00)

Duration: 1 hour

Description:

Consistent with the New York State (NYS) Compliance Agreement with the Centers for Medicare and Medicaid Services (CMS), New York State is providing Preschool/School Supportive Health Services Program (SSHSP) training for relevant employees.

This is Part Two of the "Medicaid 101" overview presentation. This session will review SSHSP Service Types and Documentation Requirements.

Part One of the "Medicaid 101" is presented separately. That session focuses on Fundamentals of the SSHSP, which includes NYS Medicaid SSHSP History, Compliance and Oversight, and Reimbursement Methodology and Billing Requirements.

Each session is approximately 1 hour.

This training is recommended for direct service providers, supervisors of direct service providers, compliance officers, and school district and county administrative staff responsible for overseeing or conducting the claiming process. It is presented at an introductory level that is appropriate for new staff.

# ERS Invoice Due 12/15/21

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- ❑ ERS bill covers April 1, 2021 – March 31, 2022
- ❑ If paid by December 15, 2021, get a discount, otherwise due by February 1, 2022
- ❑ Make sure payment is recorded properly in the books:

*Debit: A637-Due to ERS      XX (Balance from 6/30/21)*

*Debit: A9010.8 – ERS Exp.   XX (Difference)*

*Credit: A200 – Cash                      XX (Total Paid)*

- ❑ Recommended that you have a PO established for the estimated ERS liability for April – June 2022
- ❑ Start planning for 2022-23.....



# DiNapoli Announces Reduction in Employer Contribution Rates for Retirement System

State Pension Fund is 99.3% Funded, One of the Best Funded in the U.S.

August 25, 2021

New York State Comptroller Thomas P. DiNapoli today announced reductions in employer contribution rates to the New York State and Local Retirement System (NYSLRS) for both of its systems – the Employees' Retirement System (ERS) and Police and Fire Retirement System (PFRS). The adjusted rates will impact payments next State Fiscal Year 2022-23. In addition, DiNapoli lowered the long-term assumed rate of return on the Fund's investments from 6.8% to 5.9%.

"The Fund's strength gives us the ability to weather volatile markets. Our prudent strategy for long-term, steady returns helps ensure our state's pension fund will continue to be one of the nation's strongest and best-funded," DiNapoli said. "While the reduction in employer contribution rates is welcome news for taxpayers, our investment decisions are always made based on what is best for our 1.1 million working and retired members and their beneficiaries."

The estimated average employer contribution rate for ERS will be lowered from 16.2% to 11.6% of payroll. The estimated average employer contribution rate for PFRS will be reduced from 28.3% to 27% of payroll. According to the Fund's Actuary's estimates, the expected total employer contributions for Feb. 1, 2023 are \$4.4 billion, which is \$1.5 billion less than the expected employer contributions during the same period for 2022 – the lowest level since 2011.

This marks the fourth time that DiNapoli has lowered the state pension fund's assumed rate of return as economic and demographic conditions have changed. In 2010, he decreased the rate from 8% to 7.5%, in 2015 to 7% and in 2019 to 6.8%.

The median assumed rate of return among state public pension funds is 7.0% as of August 2021, according to the National Association of State Retirement Administrators. Thirty-four out of the 133 state public pension plans listed had assumed rates of return of less than 7%. There are plans that have a fiscal year end date of June 30, 2021 and many have already announced intentions to lower their assumed rates of return further.

DiNapoli also announced the funded ratio of the state pension fund is 99.3%.

The state pension fund's annualized rates of return are 11.17% over the past five years, 9.19.% over 10 years, 7.65% over 20 years and 8.96% over 30 years.



## Employees' Retirement System

Comparison of Expected Long-Term Rates with Fiscal Year End 2022 and 2023 Final Rates  
(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2023	2/1/2022	Expected	2/1/2023	2/1/2022	Expected
		Rates	Rates	Rates	Rates	Rates	Rates
Article 14 & Article 15	A14 & A15	12.9	18.0	15.9	11.0	15.0	13.5
County Law Enforcement	89-e-ts,603h3,603h4	16.5	22.8	20.4	14.6	19.8	18.0
	89-vr,89-sp,603r3,604s4						
25 Yr Nassau County Fire Marshalls	89-w	16.8	23.3	20.8	14.9	20.4	18.5
14B 25 Year Plan	551	17.4	24.3	21.5	15.6	21.4	19.3
25 Year Plan Additional 1/60ths	551e	18.3	25.5	22.7	16.7	23.0	20.7
25 Year Plan Additional 1/60ths All Service	551ee	19.0	26.5	23.5	17.3	23.9	21.5
20 Year Plan	552	21.1	30.1	26.1	19.4	27.4	24.0
20 Year Plan Additional 1/60ths	553	21.5	30.4	26.7	20.0	28.1	24.8
20 Year Plan Additional 1/60ths All Service	553b	22.4	31.6	27.7	20.8	29.1	25.8
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	17.6	24.6	21.8	16.1	22.0	19.9
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	17.1	23.6	21.1	15.5	21.1	19.2
20 Yr Add'l 1/60ths Rockland & Suffolk County Investigators	603or, 604pr, 603qs, 604rs	20.5	28.8	25.4	19.0	26.4	23.0
Westchester County Investigators	WCI03, WCI04	21.0	29.9	26.0	19.3	27.3	23.0
Options (rates are in addition to plan rates)							
	CCSV/SCHSV	0.1	0.1	0.1	0.1	0.1	0.1
	41-j	0.1	0.2	0.1	0.1	0.1	0.1
	607-c	1.0	1.6	1.3	0.9	1.5	1.2
	607-c & 607-d	1.2	1.8	1.5	1.1	1.7	1.4
	607-c(f)	0.2	0.2	0.2	0.2	0.2	0.2

## Employees' Retirement System

Comparison of Expected Long-Term Rates with Fiscal Year End 2022 and 2023 Final Rates  
(all rates are expressed as a %)

		2/1/2023	2/1/2022	Expected
		Rates	Rates	Long-Term
				Rates
Retirement Plan	Plan ID	Tier 6		
Article 14 & Article 15	A14 & A15	8.1	10.5	9.9
County Law Enforcement	89-e-ts,603h3,603h4	11.4	14.4	14.0
	89-vr,89-sp,603r3,604s4			
25 Yr Nassau County Fire Marshalls	89-w	11.7	14.9	14.4
14B 25 Year Plan	551	12.3	15.9	15.1
25 Year Plan Additional 1/60ths	551e	13.4	17.5	16.6
25 Year Plan Additional 1/60ths All Service	551ee	13.9	18.2	17.2
20 Year Plan	552	16.0	21.8	19.7
20 Year Plan Additional 1/60ths	553	16.8	22.7	20.8
20 Year Plan Additional 1/60ths All Service	553b	17.5	23.5	21.6
25 Yr Add'l 1/60ths Nassau Cnty Amb Med Techs	89-sa	13.0	16.8	16.0
25 Yr Add'l 1/60ths Town of Tonawanda Paramedics	89-v	12.4	16.0	15.3
20 Yr Add'l 1/60ths Rockland &	603or, 604pr,	16.2	21.6	20.0
Suffolk County Investigators	603qs, 604rs			
20 Yr Westchester County Investigators	WCI03, WCI04	16.1	22.0	19.9
Options (rates are in addition to plan rates)				
School Service	CCSV/SCHSV	0.1	0.1	0.1
Sick Leave	41-j	0.1	0.2	0.1
	100 day limit	0.1	0.1	0.1
County 75% POD without heart	607-c	0.9	1.5	1.2
County 75% POD with heart	607-c & 607-d	1.1	1.7	1.4
County 75% POD act of a civilian	607-c(f)	0.2	0.2	0.2

Note: ERS rates are going down, TRS rates are estimated to be going up to 10%-10.5%



NYS Comptroller  
THOMAS P. DINAPOLI

Office of the NEW YORK

# STATE COMPTROLLER



NYSLRS New York State & Local Retirement System

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## Retirement Online

Want more  
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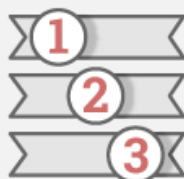
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## How To Use Retirement Online for Local Employers



The quick guides and short videos on this page will help you use Retirement Online for enrollment and reporting.

If you need help with Retirement Online, visit our [contact us page](#) for contact and troubleshooting information.

These videos and resources are meant for local employers. If you are a State agency, please visit our [Just for State Employers page](#).

### How To:

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[Enroll Members](#)

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Presentation available at: [www.questar.org/knowledge-cafe/](http://www.questar.org/knowledge-cafe/)



# Final Cost Reports (FCR)

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- Do you have any capital projects that are complete that you want to have a full year of Building Aid to start in 21-22?



- FCR need to be approved by 12/31/21
  - ▣ Need to give SED time to review them so please don't wait until 12/31 to submit
  - ▣ Also, need SA-139 and Certificate of Substantial Completion (CSC) submitted, and project has to have been approved at least by 7/1/20 (CAD  $\geq$  18 months)



# ESSA Reporting



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- Due December 31, 2021  
(Big 5 – March 1<sup>st</sup>)
- SED Guidance at:  
<http://www.nysed.gov/essa/financial-transparency>
- We have a template on our website to help gather the costs into the ESSA Report format
- Webinar Recording:  
<https://www.questar.org/services/financial/state-aid-financial-planning/webinar-recordings/>
- Under Special Webinars – 10/27/21

BOCES	Office / Planning / Budget	State Aid	Other	
List of Websites				March 2021
Non-Resident Students				
<input checked="" type="checkbox"/> Sample Per Student Transportation Cost Calculation				-
<input checked="" type="checkbox"/> Sample Bill for Parentally Placed SWD in Nonpublic Schools				-
Maintenance of Effort				
<input checked="" type="checkbox"/> Worksheet to Complete MOE Calculator for '21-22 Eligibility				June 2021
Tips for Preparing the '21-22 MOE for Eligibility				June 2021
<input checked="" type="checkbox"/> Worksheet to Complete MOE Calculator for '19-20 Compliance				January 2021
Tips for Preparing the '19-20 MOE for Compliance				January 2021
ESSA Reporting				
How to Use the Excel Template for ESSA 2020-21 Reporting				October 2021
ESSA Excel Template				October 2021



# Summary



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- ❑ December is a good time to review how the year is going and to get caught up on outstanding items.
- ❑ Claim Forms and/or ST-3 should be revised so information pulled on 1/15/22 is as accurate as possible as that is what April State Budget is based upon.
- ❑ Get audit reports in so State Aid is not withheld.
- ❑ Transparency Reporting – some districts will start having State Aid withheld in January this year if reports are not approved by then – don't be one of them!



# Summary



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- ❑ Monitor current year's financial reports to ensure:
  - ❑ Federal grant activity is properly recorded in (F).
  - ❑ Encumbrances made for payroll, fringes, debt service and other major expenditure areas.
  - ❑ Monthly General Fund reports are accurate so fund balance projections can also be reasonable.
- ❑ Review budget process with Superintendent and key administrators.
- ❑ Draw down funds from state and federal grants using Form FS-25.
- ❑ Enjoy your winter break!



# 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](https://twitter.com/qiisap) - @qiisap



Upcoming dates:

Wednesday:

12/15/21, 1/19/22, 2/16/22, 3/23/22,  
4/20/22, 5/18/22, 6/22/22