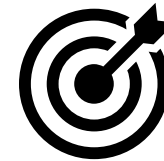


PUTTING STUDENTS FIRST

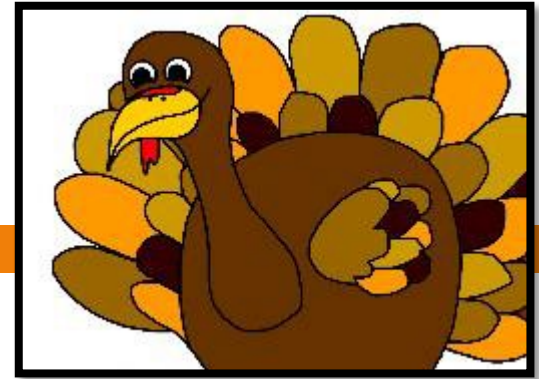


Knowledge Café October 2023



State Aid and Financial Planning Service

Agenda



2

- ❑ SBO Calendar for November 2023
- ❑ Kathy's Corner – Advice from a seasoned SBO on: Value of Output Reports, Tips on Tasks to do in November, Debriefing Ideas for after a BOE Meeting and the Benefits of Networking
- ❑ Transportation Contracts – What Needs to be Done to Maximize State Aid?
- ❑ Tips on Beginning the Budget Development Process for 2024-25
- ❑ Questions and Answers

Claim Forms and ST-3 Submission

3



We are at the critical stage!

All claim forms and the ST-3 need to be “Clean” or “Clean with Issues” by **10/19/23** to ensure that your district’s information will be included in the November 15th database (which is used to prepare the Executive Budget Proposal).

SBO Calendar for November 2023

4

Task	Due Date	Filing Requirement	Notes	Priority
Review/confirm BEDS Day student enrollment data via the Student Information Repository System (SIRS). Enrollment Verification Report should be available for review in early November	11/1	Annually		Recommended Best Practice
Complete child nutrition income verification process by November 15th	11/15	Annually		Required
Send Single Audit via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services.	11/15	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. SF-SAC due 30 days after receipt of the auditor's report(s), or 9 months after the end of the fiscal year —whichever comes first.	Required
The district receives SEDCAR-1 Forms from Approved Special Education Programs (ASEP's) requesting sub-allocation of IDEA Section 611 and 619 flow-through funds. See: SEDCAR Webpage	11/15	Annually	This date changes each year. Please check the SEDCAR "Certification and Due Dates At-A-Glance for the 2023-24 School Year" when available	Recommended Best Practice
State Aid Output Reports	11/15	Annually	Review and print from the SED website	Recommended Best Practice
Uncollected Taxes - returned to the county/city	11/15	Annually	Due November 15th. Any uncollected taxes are to be turned over to the county (or city, if you are a small city school). Payment of uncollected taxes comes in March (must be before April 1st). There are some exceptions as follows: cities have up to two years to pay a city school; districts with two or more collection periods have thirty days after the last day of the final collection period to turn over uncollected taxes (this will vary depending on the local agreement).	Recommended Best Practice



SBO Calendar for November 2023

5



Task	Due Date	Filing Requirement	Notes	Priority
Federal Grants - FS-10-F (Final Reports from last fiscal year) Due no later than 90 days for projects that ended August 31st	11/29	Annually	For grants that ended August 31st	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	11/30	Monthly		Recommended Best Practice
Budget - continue preparation, set calendar for Board approval	11/30	Annually		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	11/30	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	11/30	Monthly		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	11/30	Monthly		Recommended Best Practice
Fire/Emergency Drills - 8 prior to December 31st	11/30	Annually		Required
If not already filed, review transportation contracts to meet SED 120 day filing requirements	11/30	Annually	Executed contracts must be filed within 120 days of start of service.	Required

SBO Calendar for November 2023

6



Task	Due Date	Filing Requirement	Notes	Priority
Monthly Profit/Loss Statements for School Food Service	11/30	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	11/30	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	11/30	Monthly		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	11/30	Monthly		Recommended Best Practice
State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance	11/30	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
Submit EEO-5 Report Form on composition of school district work force to U.S. Equal Employment Opportunity Commission by 11/30. Applies to districts with 100 or more employees. See: EEOC Data Website	11/30	Annually	This report is due biennially on the even-numbered calendar years. The report is formally known as the Elementary-Secondary Staff Information Report. Updates regarding the 2024 EEO-5 data collection, including the opening date, will be posted to https://eeocdata.org/eeo5 as they become available.	Required
Treasurer's Report	11/30	Monthly	Report on prior month's activities	Required



Topics Covered Last October



7

- **Open Tasks from the Summer**
 - Make sure key documents are posted on your website
 - Reconcile ST-3 to external audit and revise, if necessary
- **Claiming CPSE Admin Fee**
 - In STAC – DQDAT Screen – *4410 Admin Cost Listing to School District ACL* – Rate is now max of \$638/student
- **Overview of State and Federal Grants**
 - Discussion of common grants & what they can be used for
 - How to determine funding source for each grant
 - SAM renewal – now have a Unique Entity Identifier (UEI)
 - Remember to renew BEFORE registration expires

SCHOOL TAX COLLECTION PROCEDURES

There are clearly identifiable and specific steps involved throughout the entire school tax collection process. While some have their basis in law, all represent sound business management. As there is a definite sequence to these steps, the following is organized in four phases which represent an orderly chronological set of board activities that relate to the tax collection process. Exhibits display suggested formats for resolutions, warrants and reports. Wording may have to be changed to conform with local practice or district specific requirements, but must always indicate conformance with the statutory requirements.

Phase 1

Resolution to confirm tax rolls and authorize the tax levy

After the board has calculated the amount of the tax levy and the tax rate necessary to support the approved expenditures, the assessment roll is extended. Thereupon it becomes the duty of the board of education to determine that the tax roll is correct. Having determined this, the board must take formal action to confirm the tax roll and authorize the tax levy. A suggested resolution is attached as Exhibit A. The board minutes must record this action.

It is imperative that the minutes of the board of education record the date and hour that the board adopts this resolution as it is this action that fixes the time when the school taxes become a lien against the property. Section 1312 of Real Property Tax Law states that "School taxes shall become a lien as of the date and hour of the confirmation or final adoption of the school tax roll by the school authorities."

Phase 2

Tax warrant

Immediately following the confirmation of the tax roll, the board will adopt a resolution issuing a tax warrant commanding the collector "to collect taxes in the total sum of \$_____." A suggested warrant form resolution is included as Exhibit B. The minutes must record this warrant signed by the members of the board. The warrant must be issued on or before September 1. (Real Property Tax Law, Section 1306-1)

Phase 3

Collector's reports

The board of education should be kept informed as to the status of tax collections by means of periodic reports filed by the collector at intervals set forth by the board of education. The tax warrant issued for each tax roll commands the tax collector to be accountable for the definite amount of taxes extended on the tax roll and it fixes the time and date when the collection period ends. At the end of this collection period the collector shall file written reports with the board of education accounting for the amounts collected and the amounts remaining unpaid. (Real Property Tax Law, Section 1330-1). A suggested Collector's Report is attached as Exhibit C.

Tax Collector's Report Example

9

Noted below is the School Tax Collection Report for

CSD:

TOWN OF	School	Library	Combined	% Collected
Warrant	\$64,006,390.00	\$3,982,846.00	\$67,989,236.00	
STAR Savings	(\$3,131,238.50)		(\$3,131,238.50)	
Good Cause Determination	(\$2,209.96)		(\$2,209.96)	
Clerical Error STAR	(\$736.66)		(\$736.66)	
Computer Rounding	\$0.94	\$0.89	\$1.83	
Corrected Tax Bills	(\$1,584.39)	(\$98.59)	(\$1,682.98)	
Corrected Warrant	\$60,870,621.43	\$3,982,748.30	\$64,853,369.73	
Total Taxes Collected			\$63,572,423.16	98.02%
Taxes Uncollected			\$1,280,946.57	1.98%
Penalty Amount Collected			\$23,826.15	

TOWN OF	School	Library	Combined	% Collected
Warrant	\$5,226,610.00	\$325,230.00	\$5,551,840.00	
STAR Savings	(\$306,279.26)		(\$306,279.26)	
Clerical Error STAR Exemption	(\$599.08)		(\$599.08)	
Computer Rounding	(\$0.16)	\$0.03	(\$0.13)	
Corrected Warrant	\$4,919,731.50	\$325,230.03	\$5,244,961.53	
Total Taxes Collected			\$5,038,102.14	95.99%
Taxes Uncollected			\$206,859.39	4.01%
Penalty Amount Collected			\$3,711.12	

In addition to taxes collected, the District received \$3,767,838.39 and the Library received \$234,456.68 for a total of \$4,002,295.07 in PILOT payments.

Tax Collector's Report Example

10

MAKE EVERY POSSIBLE EFFORT TO COLLECT TAXES BEFORE MAKING RETURNS

The following affidavits must be made and sworn to by the collector during the life of the warrant, i.e., before it expires or its last renewal expires.

AFFIDAVIT OF COLLECTOR

STATE OF NEW YORK,

COUNTY OF

being duly sworn, deposes and says that her post office address is _____ that the foregoing list of unpaid taxes are for property in this School District and have not been paid to her or any part thereof; that she has not been able to find any person or persons who would pay the aforesaid taxes; that the foregoing is a true and correct copy of all unpaid taxes in the said district; and that after diligent effort she has been unable to collect the same.

Subscribed and sworn to before me this
10 day of November, 2022


Signature of notary public

CATHERINE R VAN WIE Signature of collector
NOTARY PUBLIC-STATE OF NEW YORK
No. 01VA6208335
Qualified in Albany County
My Commission Expires June 29, 2025

Name and address of treasurer, if the district has elected one other than the collector. The Education Law requires that the check shall be sent to the treasurer if one has been elected.

Treasurer of the District

Address of the Treasurer

CERTIFICATE OF TRUSTEE

The undersigned, pursuant to Section 434 of the Education Law of the State of New York, do hereby certify that I have compared the foregoing list of assessments and taxes with the original school tax roll and find it to be correct.

Signature of
Trustees

Dated this 16th day
Of November, 2022

Resolution to authorize filing of return tax claims

Upon receipt of the reports from the tax collector the board of education shall cause them to be audited. The clerk of the board or the business official is usually assigned this duty of comparing the collector's reports and listing of unpaid items with the amounts of unpaid tax bills and the items not marked as paid on the original tax roll. The individual assigned the responsibility of checking the collector's reports should also verify the fact that all of the money reported as collected was deposited to the district's credit. If the reports are found to be correct in all aspects, this fact should be reported to the board at the time and in the manner it may specify.

By its formal acceptance of the collector's report (see Exhibit D for suggested resolution) the board of education

Discharges its duty to hold the collector accountable for the responsibilities established in the original or amended tax warrant;

Directs its president to sign the certification contained on the return tax claim and to file the claim with the office of the county treasurer by November 15.

The procedures above are set forth in Real Property Tax Law, Section 1330.

Exhibits available at:

<https://p12.nysed.gov/mgtserv/taxation/SchlTaxProced.htm>

Tip: Verify that the Treasurer has recorded the levy and the outstanding receivable in A250/A260 agrees with amount turned over to the county.



12

Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL



Kathy's Corner

Key Takeaways from a District Interview

Output Reports

14

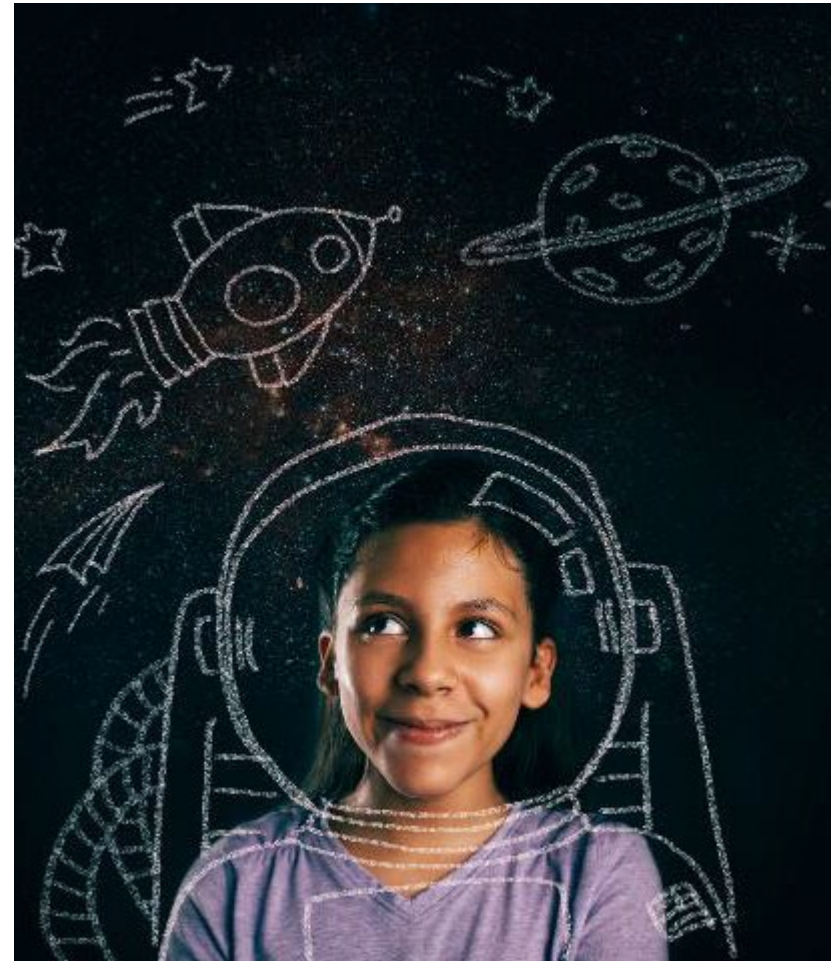


- Link to Output Reports:
<https://stateaid.nysed.gov/>
- Importance of reviewing output reports regularly
 - ▣ If your numbers have changed – do you know why and how?
 - ▣ Print/scan to be able to review if numbers are fluctuating – why?
- Compare your budget to output reports
- SAMS snapshot feature can be helpful

Tips for November Planning

15

- ❑ Take the time to understand and learn your budget – especially if this is your first time through the process
- ❑ Budgeting is fluid
 - ▣ Prepare for scenarios – what will you do if you have an emergency?
- ❑ Understand your reserves and policies
- ❑ Now is a great opportunity to begin looking at your fund balance
- ❑ Work on FS-10-Fs
 - ▣ <https://www.oms.nysed.gov/cafe/forms/>



Board Meetings

16

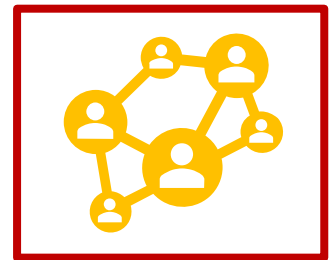


- Involve your staff in Agenda preparations
 - ▣ What is expected of your office?
 - ▣ Importance of planning together
- Post BOE Meeting
 - ▣ Gather BO staff together for debrief
 - ▣ What work needs to still need to be done?
 - ▣ This builds trust, comradery among the team
 - ▣ *Remember our work is about the students!*

Importance of Networking

17

- ❑ New to a district?
 - ❑ Introduce yourself at monthly SBO meeting.
- ❑ New to the role?
 - ❑ Find a few seasoned veterans that you can call to help with a question.
- ❑ New staff members?
 - ❑ Encourage them to network.
- ❑ Find time for Professional Development
 - ❑ Encourage Business office staff to attend PD for their job – and yourself!
- ❑ Remember, mentoring is a good way to pay it back if you've had successful mentors!



Transportation Contracts

Have They Been Submitted?

Have They Been Received?



Highlights of Transportation Contract Rules

19

- Review SED's website:
<https://www.p12.nysed.gov/schoolbus/contracts.html>
 - ▣ Parent contracts, CPI increases, types of contracts, emergency contracts, etc.
- Needs to be executed before the contract work begins
- Contracts are subject to GML 104(b) bidding requirements
 - ▣ >\$20,000 between all contracts, not just individually
- Superintendent needs to approve (EL 3625(1))
 - ▣ Before submitted to SED

Transportation Contracts

20

- Each contract must be submitted to Education Management Services
 - Due within 120 calendar days following the first day of service
- If Ed Mgt Services (EMS) doesn't approve the contract, the contract isn't eligible for Transportation Aid
- EMS will inform district of assigned contract # when contract is approved
- Approved contracts are listed in Schedule J
- Make sure you get documentation of approval!



Schedule J: Contract Bus Expense

21

Schedule J: Contract Bus Expense

Report below transportation expenditures for contracted pupil transportation, **including** BOCES-provided student transportation contracts.

DO NOT INCLUDE contracts for Summer 4408 transportation or for maintenance of school buses. Summer 4408 transportation expenditures must be reported under the ST3 Special Aid Fund. Summer 4408 transportation contracts will not be listed in the Show All Contracts Table (if you click Show All Contracts below) and will show as unapproved on Schedule J. Maintenance contracts should be claimed under Schedule I.

List each contract separately, entering the **actual expense** incurred, not the Anticipated Cost listed in the "Show All Contracts" link below. **DO NOT OMIT** unapproved contracts that the district utilized during the year.

Enter known contract or extension numbers in Column A even if approval is pending or if the contract was disapproved.

Total expenditures claimed on this Schedule plus Form FT Ent 125a plus 125b must match the ST-3 total in account codes A5540.4 and/or A5581.49.

For additional information, or for information about recording fuel costs, see Help files.

	SED Contract Number (Letter and 6 #'s + Letter) A	Contractor Name B	Contract Type C	Number Buses/ Pupils/ Miles/ Trips D	Number Months or Days E	Expend Regular Routes F(a)	Exp Regular District Op Summer F(b)	Exp Other Purposes (See Help) G	Expend Chapter 173 Pass Through H
Show All Contracts									
1.			▼						
2.			▼						
3.			▼						



If Contract Not Submitted Timely

22

- Deductions will be made on a contract:
 - That is not properly executed until after service has begun, or
 - A contract which is filed with the Educational Management Services Unit more than 120 calendar days after service has begun.

- The deduction is calculated based on:
 - The expenditures for the period prior to the execution of the contract, or on the expenditures in the period between the end of the one hundred twenty-day period and the date of the filing of the contract.

Example of Late Filed Contract

23

Transportation Contract: \$4,000,000

Days of Service: 180 days

120-calendar day grace period: Jan 3rd



Submitted contract: March 1st (36 school days past 120 days)

Deduct: $36/180 \times \$4,000,000 = \$800,000$

**Wouldn't receive Transportation Aid at your
Aid Ratio on this portion**



120
Days –
based on
calendar
days



Penalty –
based on
school
days

JULY 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AUGUST 2023

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

SEPTEMBER 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

OCTOBER 2023

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

NOVEMBER 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JANUARY 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY 2024

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

MARCH 2024

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

APRIL 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY 2024

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE 2024

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

2023
 Jul. 6-Aug. 18 Special Ed. Summer School
 August 16-17 Regents Testing
 September 4 Labor Day
 September 5 Superintendent Conference Day
 & Classroom Set-Up
 September 6 Classes Begin
 October 9 Columbus Day
 October 20 Staff Development Day
 November 9 Emergency Early Release
 November 10 Veterans Day
 November 22-24 Thanksgiving Recess
 Dec. 25-Jan. 1 Holiday Recess

2024
 January 2 Classes Resume
 January 15 Martin Luther King Jr. Day
 January 23-26 Regents Testing
 February 19 Presidents Day
 February 19-23 Winter Recess
 March 15 Regional Staff PD Day
 Mar. 29-Apr. 5 Spring Recess
 May 27 Memorial Day
 June 4, 14, 18, 20-21, 24-25 Regents Testing
 June 7 Staff Development Day
 June 19 Juneteenth
 June 26 Regents Rating Day
 June 26 Last Day of School

INSTRUCTIONAL DAYS:
 September 18 February 18
 October 20 March 19
 November 18 April 17
 December 16 May 22
 January 21 June 16
TOTAL..... 183
 Staff Development 4
TOTAL..... 187

KEY: ■ Offices Closed/Classes Not in Session ● Orientation Days/Staff Development ■ Regents Testing Days
 □ Special Education Summer School ■ Classes Not in Session

Month	Days
September	25
October	31
November	30
December	31
January	3
Total 120 calendar days since school started	

Month	Days
January	19
February	16
March	1
Total 36 school days past due date	

Additional Fine Print

25

- Only contract expenditures *up to the amount in the contract* may be allowed for aid.

- Any excess expenditures must be deducted in computing transportation expenditures eligible for aid.



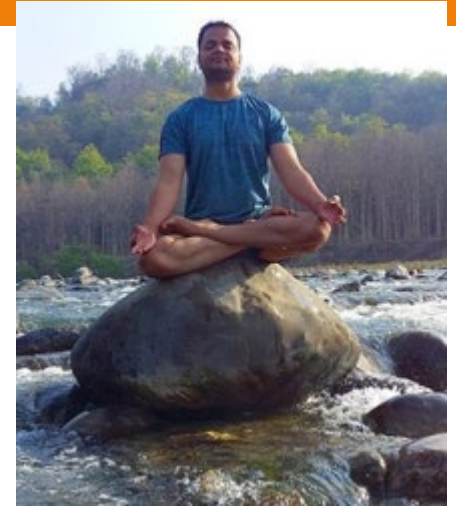


26

Digging into the Budget Development Process

Review Prior Year Budget Process – What Went Right? What Went Wrong?

27





Planning Pays Off

28

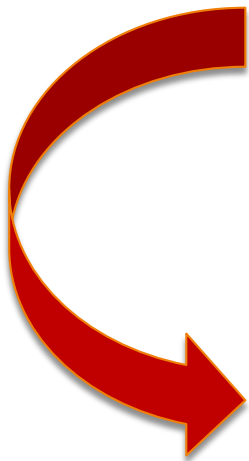
- ❑ Meet with the Superintendent/Board of Education to determine any changes requested
- ❑ What are the priorities for 2024-25?
 - ❑ Instructional needs?
 - ❑ Non-instructional needs?
- ❑ Do you need to re-configure the budget request templates?
- ❑ Do you need to add/delete/revise account codes?
- ❑ Review the Building Condition Survey – any capital work that should be included in the 24-25 budget?



We Have Several Tools to Assist You

29

- 24-25 Budget Guidebook should be posted during November 2023, under *Guidebooks* Link
- Budget Related Calendars Have Been Posted under *Resources* Link:



State Aid	BOCES	Office / Planning / Budget	Other
Property Tax Cap			
<input checked="" type="checkbox"/> 2023-24 Capital Levy Exclusion/Property Tax Cap Worksheet			February 2023
<input checked="" type="checkbox"/> 2023-24 Tax Cap Projection			January 2023
Budget and Other			
<input type="checkbox"/> 2024-25 Sample Budget Calendar			September 2023
<input type="checkbox"/> 2024-25 Sample Budget Deadlines and Actions			August 2023

**MAY 2024
BUDGET
VOTE**

SCHOOL BUDGET DEADLINES & ACTIONS

STATE AID & FINANCIAL PLANNING SERVICE

DEADLINE	BUDGETARY ACTION
March 1, 2024	Submit information to calculate Tax Levy Limit on Office of State Comptroller's website.
April 5, 2024	Legal notice of date, time, and place of School Budget Hearing and Annual Budget Vote. Must advertise 4 times within 7 weeks with the first legal notice publication occurring at least 45 days before the Annual Budget Vote. Notice should appear in 2 general circulation newspapers. If no such newspapers exist in the district, the notice should be posted in at least 20 public places at least 45 days in advance of the Budget Vote.
April 22, 2024 May 1, 2024	Submission of petitions for Board of Education candidates. Small cities have a deadline of 20 days prior to Budget Vote, April 22. All others have 30 days. Accept petitions through Monday, April 22 as 30 days falls on Sunday, April 21.
April 22, 2024	Last day to submit petitions for propositions to be placed on the ballot.



Key Budget Dates

31

□ Recommendations:

- Review the deadlines now
- Determine when you need to start getting prepared to meet each of the deadlines
- Schedule the time to accomplish each
- For steps that others need to do, discuss with them now and give “need by” dates
- Review Board meeting schedule to ensure PTRC approval occurs by 4/29/24 deadline
 - Adjust now, if necessary



Special Considerations for 24-25 Budget Planning

32

- ❑ 2023-24 is the last full year of COVID funding.
- ❑ What is the plan for paying for additional staff added in recent years?
- ❑ If you are coming off of two years with significant Foundation Aid increases (to get you to be fully funded), what is the plan on handling only a “cost-of-living” type of potential increase in 24-25?
- ❑ How will new ZEB requirements fit into your budget?



Budget Development Summary



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- ✓ It is never too early to start!
- ✓ Give budget requestors sufficient history for them to make reasonable requests – generally they are not financial people so check their calculations and get backup, as appropriate.
- ✓ If you have new administrators or BOE, consider having a training session about how budget requests should be determined and supported as well as what they should be prepared for during the budget process.
- ✓ Planning done now, should save you many hours of work and stress during the spring and set you up for a better 2024-25!



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:

November 16, 2023 (Thursday)

December 20, 2023

January 17, 2024

February 14, 2024

March 13, 2024

April 17, 2024

May 15, 2024

June 26, 2024