



# Notice



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**Webinars**

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Workshops

## Coffee Talk

Monthly webinars focusing on topics related to school business management functions



Schedule



Zoom Link

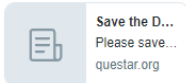
ID: 958 3638 6798  
Password: 671233



Presentations

You may print out a copy of the PowerPoint by clicking the “**Presentations**” link.

Recordings 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

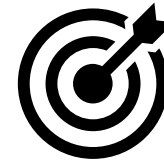


Zoom Link

Password: 319866



**Presentations**



# Knowledge Café

## March 2022

State Aid & Financial Planning Service

# Agenda for March 2022

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- SBO Calendar for April 2022
- Kathy's Corner – Planning for Summer 2022 for SWD
- Fund Balance Projecting, Planning and Reporting
- Questions and Answers










# SBO Calendar for April




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Task	Due Date	Filing Requirement	Notes	Priority
Nonpublic School Transportation - finalize all requests which were filed by April 1st	4/1/2022	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	4/1/2022	Annually 		Recommended Best Practice
Submit IDEA Section 611 and 619 2020-21 MOE compliance calculator	3/31/22	Annually 	2020-21 IDEA MOE Compliance due date to be determined.	Required
Publish 1st of 4 Legal Notices (of election and budget vote) between March 29 and April 2, 2022	4/2/2022	Annually	See Appendix A	Required
Amend state aid claim projection data for 2021-22 school year by April 15, 2022	4/15/2022	Annually	Ensures inclusion of data in 5/15/2022 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).	4/15/2022	Annually 	Amend, if necessary, expenditures reported on 2021-22 ST-3 data for Instructional Materials Aids by April 15, 2022 in order to maximize 2021-22 aid (Textbook, Library, Software and Computer Hardware) Amend Schedule C accordingly. Aid is frozen April 30, 2022.	Recommended Best Practice
Board of Education nominating petitions	4/18/2022	Annually	Deadline for submission is 30 days before election (April 18, 2022); 20 days before election for small cities (April 27, 2022). (See Appendix A)	Required
Submission of petition for propositions to be placed on ballot: Accept through 4/18/2022	4/18/2022	Annually	See Appendix A	Required
Final day for adoption of the Property Tax Report Card by the BoE	4/22/2022	Annually 	See Appendix A	Required
Property Tax Report Card for inclusion in the SED compilation Property Tax Data Overview.	4/25/2022	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

# SBO Calendar for April



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Task	Due Date	Filing Requirement	Notes	Priority
Property Tax Report Card must be transmitted to local newspapers of general circulation	4/25/2022	Annually		Required
Property Tax Report Card must be submitted to SED	4/25/2022	Annually		Required
Bid Packages - prepare to go out (general supplies, art, etc.)	4/30/2022	Annually		Recommended Best Practice
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	4/30/2022	Monthly		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	4/30/2022	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
Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020)	4/30/2022	Quarterly	1st Quarter 2022. *April 30, 2022 is a Saturday. 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
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	4/30/2022	Monthly		Recommended Best Practice



# SBO Calendar for April





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Task	Due Date	Filing Requirement	Notes	Priority
Check status of Capital Project FCR for capital outlay exception projects approved before July 1, 2011 (Pre-Ch. 97).	4/30/2022	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.	4/30/2022	Annually 		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	4/30/2022	Monthly		Recommended Best Practice
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	4/30/2022	Quarterly	1st Quarter 2022. *April 30, 2022 is a Saturday. 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	4/30/2022	Quarterly	1st Quarter 2022. *April 30, 2022 is a Saturday. 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
If applicable, collect school bus route data for one day for NAPD calculation	4/30/2022	Annually 		Required
Monthly Profit/Loss Statements for School Food Service	4/30/2022	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	4/30/2022	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



# SBO Calendar for April

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Task	Due Date	Filing Requirement	Notes	Priority
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	4/30/2022	Monthly		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	4/30/2022	Monthly		Recommended Best Practice
STAC Forms - File & verify for students with disabilities (SWD) enrolled during 2019-20 school year by 5/1/2022 for prior year aid.	4/30/2022	Annually 		Recommended Best Practice
STAC Forms: File & verify for SWD enrolled during 2020-21 school year by 5/1/2022 to be paid as current year aid.	4/30/2022	Annually 		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	4/30/2022	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 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)	4/30/2022	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)	4/30/2022	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)	4/30/2022	Annually	Extended 6 months	Required

# Topics Covered Last March

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## Property Tax Report Card

- ✓ There is no changes in the format for 22-23
- ✓ <https://www.p12.nysed.gov/mgtserv/propertytax/>

## NAPD and Its Effect on Transportation Aid

- ✓ We appear to be back to normal timeline
- ✓ Check here for current list:  
[https://stateaid.nysed.gov/trans/napd\\_info.htm](https://stateaid.nysed.gov/trans/napd_info.htm)

## Maximizing Instructional Materials Aid

- ✓ Check to see if Schedule C is completed



# SCHOOL BUDGET DEADLINES & ACTIONS

## STATE AID & FINANCIAL PLANNING SERVICE

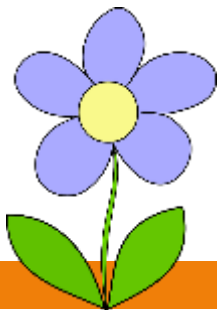
DEADLINE	BUDGETARY ACTION
April 2, 2022	Legal notice of date, time, and place of School Budget Hearing and Annual Budget Vote. Must advertise 4 times within 7 weeks with the first legal notice publication occurring at least 45 days before the Annual Budget Vote. Notice should appear in 2 general circulation 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 18, 2022 April 27, 2022	Submission of petitions for Board of Education candidates. Small cities have a deadline of 20 days prior to Budget Vote, April 27. All others have 30 days. Accept petitions through Monday, April 18 as 30 days falls on Sunday, April 17.
April 18, 2022	Last day to submit petitions for propositions to be placed on the ballot.
April 19, 2022	<b>NEW</b> Pursuant to Regulations of the Commissioner 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 3 days before the required distribution of military ballots.
April 22, 2022	Final date for the adoption of the property tax report card by the Board of Education.  Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote.
April 25, 2022	Property Tax Report Card must be submitted to SED using the State Aid Management System (SAMS) by the end of the next business day following adoption of the report card but no later than 24 days prior to Budget Vote. Day 24 falls on Saturday 4/23. SED will accept submissions through Monday 4/25. The report card includes: total general fund budget, percentage increase or decrease in total spending and tax levy from prior school year budget, total estimated school tax levy, enrollment growth and the percentage change in enrollment from the previous year, fund balance information (actual and projected), the percentage increase in the consumer price index and the tax levy limit excluding allowable expenditures for exemptions.  Property Tax Report Card must be transmitted to local newspapers of general circulation.



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## Kathy's Corner

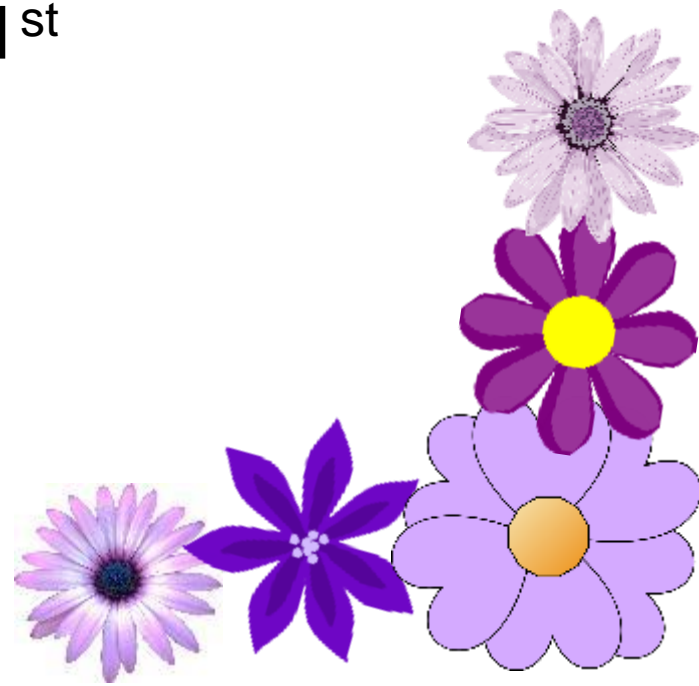
Monthly Section – Thoughts from a Newer SDBL



## *Kathy's Corner*

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Ensure applications for any new or modification for Extended School Year (ESY) special education program(s) are filed by June 1<sup>st</sup>



# Frequently Used SPED Applications

12

- ❑ Preschool, School-Age, Out-of-State, ESY, Variance, and Innovative Program Waivers
- ❑ <https://www.p12.nysed.gov/specialed/applications/>
- ❑ Review programming needs now with appropriate offices
- ❑ Link to Q&A:  
<https://www.p12.nysed.gov/specialed/applications/documents/application-procedures-and-q-and-a-on-extended-school-year-programs.pdf>
- ❑ Link to application:  
<https://www.p12.nysed.gov/specialed/applications/>

# Extended School Year (ESY)

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- ❑ Communication is key!
- ❑ What are the needs of your students?
- ❑ Does your district have approval to operate a summer school program?
- ❑ What type of program?
  - ▣ Staffing, classroom availability, capital project work...
- ❑ Neighboring District?
  - ▣ Transportation



# Approved Summer Programs

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## BOCES and School Districts by Provider Type, Provider Type, and Program Code

	Provider Information				School Age Special Class																		School Age SDI & Rel. Svcs.				S/A Integ.		
School Year	SED Code	Name	Type		9000-A	9000-B	9000-C	9000-E	9001-A	9001-B	9002-A	9002-B	9002-D	9003-A	9004-A	9005-A	9006-A	9010-A	9010-B	9010-C	9011-A	9012-A	9015-A	9015-B	9015-C	9015-D	9050-A	9055-A	
2122	570101040000	ADDISON CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	Yes	No	No	No	No
2122	080101040000	AFTON CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No
2122	142101040000	AKRON CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	No	No	No	No	No	No
2122	010100010000	ALBANY CITY SD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	No	No	Yes	No	No
2122	140101060000	ALDEN CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	No	Yes	No	No	No
2122	020101040000	ALFRED-ALMOND CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	No	No	No	No	No
2122	460102040000	ALTMAR-PARISH-WILLIAMSTOWN CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
2122	580303020000	AMAGANSETT UFSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No
2122	140201060000	AMHERST CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	Yes	No	No	No
2122	580106030000	AMITYVILLE UFSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No
2122	270100010000	AMSTERDAM CITY SD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No
2122	660405030000	ARDSLEY UFSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No	No
2122	640101040000	ARGYLE CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No
2122	131601060000	ARLINGTON CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	No	No
2122	670201060000	ATTICA CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No
2122	491302060000	AVERILL PARK CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	No	No	No	No	No	No
2122	240101040000	AVON CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	No	No	No	No	No
2122	580101030000	BABYLON UFSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	Yes	Yes	No	No	No	No
2122	080201040000	BAINBRIDGE-GUILFORD CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No
2122	280210030000	BALDWIN UFSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	No	Yes	No	No	No
2122	420901060000	BALDWINVILLE CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	Yes	No	Yes	No	Yes
2122	521301060000	BALLSTON SPA CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
2122	570302060000	BATH CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No
2122	580501030000	BAY SHORE UFSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No
2122	580505020000	BAYPORT-BLUE POINT UFSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	No	No	No	No	No
2122	130200010000	BEACON CITY SD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	Yes	Yes	Yes	Yes	No	No
2122	660102060000	BEDFORD CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	No	No	No	No
2122	090301060000	BEEKMANTOWN CSD	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	Yes	Yes	No	No	No
2122	020801040000	BELFAST CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	No	No
2122	280207020000	BELLMORE UFSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	Yes	Yes	No	No	No	No
2122	280253070000	BELLMORE-MERRICK CENTRAL HS DISTRICT	School District		Yes	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	Yes	Yes	No	No	No
2122	061001040000	BEMUS POINT CSD	School District		No	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	Yes	No	No	No	No	No

Last updated March 2021 – Be on the look out in March 2022 for an update!

Chart available: <https://www.p12.nysed.gov/specialed/applications/documents/approved-school-age-programs-2-month-programs.xlsx>

# Viewing Programs via STAC Online: DQPRG

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Date 09/07/17  
Time 10:35

New York State Education Department  
**Special Education Program Listing**

Go to   
Menu

School Year: 1718  
Provider Code Search: 280203030000  
Provider Name Search:   
Get Providers

EXAMPLETOWN UFSD 281230040000

Telephone: 516-123-4567  
Contact: SUSAN SUPERINTENDENT

Choose One  
☒ All Programs  
☐ Pre School Programs  
☐ School Age Programs  
Get Programs

Previous Page Next Page

Select	Code	Program Name	
<input checked="" type="checkbox"/>	8000 I 09/06/17 - 06/22/18 DAY Age 05 - 21	S/Y-PUBLIC EXCESS COST 10-MONTH HIGH COST	Appr- Y
<input checked="" type="checkbox"/>	8050 Y 07/01/17 - 06/30/18 DAY Age 15 - 21	F/Y-INCARCERATED YOUTH NASSAU COUNTY JAIL	Appr- Y
<input checked="" type="checkbox"/>	8500 K 09/06/17 - 06/22/18	S/Y-SCHOOL AGE HOMELESS K-6 REGULAR ED	Appr- Y
<input checked="" type="checkbox"/>	8500 L 09/06/17 - 06/22/18	S/Y-SCHOOL AGE HOMELESS 7-12 REGULAR ED	Appr- Y
<input checked="" type="checkbox"/>	8501 K 09/06/17 - 06/22/18	S/Y-SCHOOL AGE HOMELESS K-6 SPECIAL ED	Appr- Y
<input checked="" type="checkbox"/>	8501 L 09/06/17 - 06/22/18	S/Y-SCHOOL AGE HOMELESS 7-12 SPECIAL ED	Appr- Y
<input checked="" type="checkbox"/>	9000 A 07/05/17 - 08/15/17 DAY Age 05 - 21	J/A-SCHOOL AGE-SPECIAL CLASS-F FULL-DAY CLASS 5 HRS	Appr- Y
<input checked="" type="checkbox"/>	9015 C 07/05/17 - 08/15/17 DAY Age 05 - 21	J/A-SCHOOL AGE-NONSPECIAL CLAS SPEC INSTRC W/REL SVCS	Appr- Y

# NYSED Application for Schools and BOCES

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- Type of Programs:
  - 9000-9009 Special Class Full-Day
  - 9010-9014 Special Class Half-Day
  - 9050, 9055 Integrated Co-Teaching Services
  - 9015-A Related Services
  - 9015-B Specialized Instruction Only
  - 9015-C Specialized Instruction with Related Services
  - 9015-D Home/Hospital Instruction



Link to Application: <https://www.p12.nysed.gov/specialed/applications/documents/extended-school-year-application-june-2020.docx>

# New Program or Modification?

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## **APPLICATION FOR APPROVAL OF JULY/AUGUST SPECIAL CLASS PROGRAMS**

Is this program currently approved to operate a Special Education Summer Extended School Year (ESY) Program? If no, check the Initial approval box corresponding to the program approval sought. If yes, a modification request is only required to change Special Class Program class size ratios.

List of Approved ESY programs:

<http://www.p12.nysed.gov/specialed/applications/>

**IF THERE IS NO CURRENT ESY APPROVAL FOR ANY PROGRAM TYPE, CHECK THE PROGRAM APPROVAL THAT IS BEING REQUESTED:**

- ☐ Initial approval for Full-day (**Program Codes 9000**) Special Class Program
- ☐ Initial approval for Half-day (**Program Codes 9010**) Special Class Program
- ☐ Initial approval for (**9050**) Integrated Co-Teaching Program
- ☐ Initial approval for Related Services Only (**9015-A**)
- ☐ Initial approval for Specialized Instruction Only (**9015-B**)
- ☐ Initial approval for Specialized Instruction with Related Services (**9015-C**)
- ☐ Initial approval for Home/Hospital Instruction (**9015-D**)

**Must be 6-week,  
30-day program**

New  
Programs

**Approval will be for students ages 5-21 and include All Disability Categories.**

**IF THERE IS CURRENT APPROVAL FOR ANY PROGRAM TYPE, CHECK THE MODIFICATION THAT IS BEING REQUESTED:**

- ☐ Modification to add a new Full-day (**9000-9009**) Special Class Program class size ratio
- ☐ Modification to add a new Half-day (**9010-9014**) Special Class Program class size ratio

**Approval will be for students ages 5-21 and include All Disability Categories.**

Modification to  
existing SED-  
approved programs

Link to Application: <https://www.p12.nysed.gov/specialed/applications/documents/extended-school-year-application-june-2020.docx>

# Submitting Your Completed Application

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- MS Word or pdf: [OSEAPPLICATIONS@NYSED.gov](mailto:OSEAPPLICATIONS@NYSED.gov)

or

**New York State Education Department**

**Office of Special Education**

**Attention: Section 4408 J/A Extended School Year  
Application Review**

**89 Washington Avenue**

**Room 309, Education Building**

**Albany, NY 12234**

**Due  
June 1st**





# Final Steps

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- ❑ Receive SED approval, File/Verify STACs and Complete SS10-16
- ❑ Resources to help with SS10-16:
  - ❑ Guidebook: <https://www.questar.org/wp-content/uploads/2022/02/2022Guidebook-for-SS10-SS16-FINAL-002.pdf>
  - ❑ Webinar: <https://www.youtube.com/watch?list=PLskdCWQC GIGjDyR1MleCsFQ8v3cg67S1Q&v=2xB--JaVAOo>



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## Digging Into Year End Planning

What Every SBO May Need to Know

# Fund Balance

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- ❑ Projecting Fund Balance
  - ▣ April is a good time to estimate 6/30/22 fund balance
- ❑ Planning Fund Balance
  - ▣ Fund Balance policy
  - ▣ New reserves and/or increases to current reserves
- ❑ Reporting Fund Balance
  - ▣ On Property Tax Report Card



# Projecting Total Fund Balance


22

Last year's Total Fund Balance from the 6/30/21 Audited Financials	\$ 12,000,000
Add: Projected revenues for the current year	\$100,000,000
Deduct: Projected expenditures for the current year (not including encumbrances/open POs)	<u>(\$95,000,000)</u>
= Estimated Total Fund Balance	<u>\$ 17,000,000</u>

# Can't Find The Audit? Use Open Book New York for ST-3 Information

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https://www.osc.state.ny.us/open-book-new-york



## Local Government Data

View and download detailed revenue, spending, debt, tax limits, balance sheets, and property tax cap information for 3,100 local governments, dating back to 2007.

[Search Local Government Data](#)

[Also see Fiscal Stress Monitoring System](#)

New York State Comptroller Thomas P. DiNapoli  
Office of the State Comptroller

# OPEN BOOK NEW YORK

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### Local Government Data Search - Balance Sheet


**Fund Category**  
Governmental

**Fiscal Year - Select one year.**

☐ 2023 ☐ 2022 ☒ 2021 ☐ 2020 ☐ 2019 ☐ 2018 ☐ 2017 ☐ 2016  
☐ 2015 ☐ 2014 ☐ 2013 ☐ 2012 ☐ 2011 ☐ 2010 ☐ 2009 ☐ 2008

**Local Government**

**Class**  
School District

**Name of Local Government** 

Select Local Government


- Addison Central School District
- Adirondack Central School District
- Afton Central School District
- Akron Central School District
- Albany City School District
- Albion Central School District

[Submit](#) [Cancel](#)


### Local Government Data Search

You can search six reports:

- Property Tax Cap:** Factors used by local governments to calculate their real property tax levy limit.
- Revenues and Expenditures:** Local government revenue and expenditure data.
- Tax Limit:** The maximum amount of real property tax cities, counties and villages may levy.
- Balance Sheet:** Local government asset, liability and equity data.
- Debt:** Local government summary of debt related activity. Installment purchase contract data is not available for school districts prior to 2003.
- Multi-year Compare:** 2 to 5 year presentation of local government Balance Sheet, Revenue, Expenditure, Fund Balance/Net Assets and Budget data by fund.

**Report** 

☐ Property Tax Cap ☐ Revenues and Expenditures ☐ Tax Limit  
☒ Balance Sheet ☐ Debt ☐ Multi-year Compare

**Report Type** 

☐ Trend ☐ Comparison

[Submit](#)



# Sample of ST-3 Information

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Balance Sheet for

Central School District for 2021

Governmental

	GENERAL A	SPECIAL AID F	CAPITAL PROJECTS H	SCHOOL FOOD SERVICE C
<b>Deferred Inflows of Resources</b>				
DEFERRED INFLOW OF RESOURCES	6,005	0	0	
<b>Total Deferred Inflows of Resources</b>	6,005	0	0	
<b>Total Deferred Inflows of Resources</b>	6,005	0	0	
<b>Fund Balance</b>				
RESERVE FOR ENCUMBRANCES	0	0	1,478,000	
<b>Total Reserve For Encumbrances</b>	0	0	1,478,000	
NOT IN SPENDABLE FORM	10,000	0	0	
<b>Total Nonspendable Fund Balance</b>	10,000	0	0	
WORKERS' COMPENSATION RESERVE	1,302,323	0	0	
UNEMPLOYMENT INSURANCE RESERVE	42,064	0	0	
RETIREMENT CONTRIBUTION RESERVE	2,935,237	0	0	
RESERVE FOR TRS CONTRIBUTIONS	2,487,211	0	0	
RESERVE FOR TAX CERTIORARI	1,131,211	0	0	
RESERVE FOR EMP BENEFITS & ACC LIABILITIES	1,935,517	0	0	
CAPITAL RESERVE	7,322,198	0	0	
RESERVE FOR DEBT	1,227,568	0	0	
<b>Total Restricted Fund Balance</b>	18,383,329	0	0	
ASSIGNED APPROPRIATED FUND BALANCE	3,600,000	0	0	
ASSIGNED UNAPPROPRIATED FUND BALANCE	545,150	13,707	7,655,310	
<b>Total Assigned Fund Balance</b>	4,145,150	13,707	7,655,310	
UNASSIGNED FUND BALANCE	4,967,121	-13,707	-94,493,235	
<b>Total Unassigned Fund Balance</b>	4,967,121	-13,707	-94,493,235	
<b>Total Fund Balance</b>	27,505,600	0	-85,359,925	
<b>Total Liabilities, Deferred Inflows of Resources And Fund Balance</b>	36,577,924	2,099,676	16,628,489	

# Projecting Revenues

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- ❑ Taxes should be recorded in full at this point
  - ▣ Portion may still be collectible
- ❑ Use our State Aid reconciliation template to help project State Aid  
<https://www.questar.org/services/financial/state-aid-financial-planning/resources/>
- ❑ Consider the affect of changes in Deferred Inflows
- ❑ For small revenue codes, use prior year actual for comparison
- ❑ Talk to your Treasurer about where they are with the books and records
  - ▣ Evaluate confidence in accuracy for projections

# Projecting Expenditures

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- ❑ Main expenditure codes should be encumbered by this point
  - ❑ Are outstanding encumbrances reasonable?
- ❑ Any large purchases planned for end of year?
  - ❑ Buses?
  - ❑ Technology through BOCES?
  - ❑ TRS and ERS year-end liabilities considered?
- ❑ Remember Accounts Payables increase expenditures and decreases Fund Balance, but Encumbrances just reclass Fund Balance from Unassigned to Assigned

# Projecting Fund Balance, by Category

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Total Projected Fund Balance						\$17,000,000	
Nonspendable		Restricted		Assigned		Unassigned	
Prepays expected at 6/30/22	10,000	Reserve for Workers Compensation	200,000	Amount to balance next year's budget	2,500,000	Reserve for Tax Reduction	0
Inventory expected at 6/30/22	0	Reserve for ERS	500,000	Estimated amount of encumbrances at 6/30/22	500,000	Reserve for Insurance Recovery	150,000
		Reserve for TRS	2,500,000			Unassigned (4% of next year's \$102 M budget)	4,080,000
		Capital Reserve (Cap is \$5 M)	4,500,000			Remaining Unassigned	2,050,000
		Insurance Reserve	10,000				
Total	<u>10,000</u>	Total	<u>7,710,000</u>	Total	<u>3,000,000</u>	Total	<u>6,280,000</u>

# Reporting Fund Balance on PTRC

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	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance		
Assigned Appropriated Fund Balance		
Adjusted Unrestricted Fund Balance		
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	%	%

“Adjusted” Restricted Fund Balance = Nonspendable Fund Balance + All Reserves, including Encumbrances

Assigned Appropriated Fund Balance = Assigned Appropriated

Adjusted Unrestricted Fund Balance = Unassigned Fund Balance (Without any Reserves)

“Actual 2021-22” means 7/1/21 balance (use 6/30/21 audited #)







“Estimated 2022-23” means 7/1/22 balance (use 6/30/22 estimated #)



# Schedule of Reserves - PTRC

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Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 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.			No planned use in 22-23
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			\$50,000 planned use in 22-23
Other Reserve					

# Additional Information About Reserves

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- ❑ General Municipal Law §6
- ❑ Education Law §3651
- ❑ OSC Guidance:  
<https://www.osc.state.ny.us/files/local-government/publications/pdf/reservefunds.pdf>
- ❑ Our guidebook on Fund Balance and Reserves:  
<https://www.questar.org/wp-content/uploads/2021/06/Fund-Balance-Reserves-5-2021-FINAL.pdf>
- ❑ Your attorney
- ❑ Your fund balance policy



# Conclusion

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- ❑ Many districts may be ending 21/22 with increased fund balance.
- ❑ Now is the time for the district to plan on what they will do with the additional fund balance.
- ❑ Looks better if fund balance numbers reported in April in the PTRC are reasonable to what fund balance ends up being 6/30.
  - ▣ Shows planning vs. reaction.



# 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:

Wednesday:

4/20/22,  
5/18/22, 6/22/22