

PUTTING STUDENTS FIRST



1



Knowledge Café

May 2023



State Aid & Financial Planning Service

QUESTAR III

www.questar.org



Agenda



2

- SBO Calendar for June 2023
- Kathy's Corner – Lessons learned from completing Supplemental Schedules SS10-SS16
- State Aid Reconciliation – how to determine how much General Fund State Aid is still owed your district and how to prove it
- Questions and Answers






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SBO Calendar for June 2023



3






Task	Due Date	Filing Requirement	Notes	Priority
Calculate IDEA Section 611 and 619 per student sub-allocations using SED worksheet and prepare provider contracts	 6/1	Annually		Recommended Best Practice
Ensure that application for new extended school year (July-August) special education program(s) is (are) filed by June 1st. ESY Application Procedures	 6/1	Annually		Required
Publish bids for new pupil transportation contracts by June 1st (other than for students with disabilities)	 6/1	Annually		Required
The Application for Approval of Summer Secondary School Driver and Traffic Safety Education" must be postmarked no later than June 1st (due every 3 years)	6/1	Annually		Required
Budget revote legal notice (only if proposed 2023-24 budget was defeated in May). The first publication is due 14 days before the revote.	6/6	Annually	If Applicable	Required
File NYS Sales Tax Return for quarterly filers	6/20	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due June 20th for the months of March, April and May if filing on a quarterly basis.	Required
Statewide budget revote day is June 20, 2023 (third Tuesday of June). If a district decides to adopt a contingency budget, there will be no increase in the tax levy over the prior year. Boards of education are not obligated to hold a second budget vote and may adopt a contingency budget after the voters reject a proposed budget. If the BoE decides to hold a second vote, the legal notice must be published once each week in the two weeks preceding the vote, with the first publication at least 14 days before vote day (June 6, 2023). Hold Budget Hearing no later than seven days before vote day (June 13, 2023) and mail revised budget notice to voters the day after the hearing. BoE must adopt a contingency budget after second budget defeat.	6/20	Annually	If Applicable	Required



SBO Calendar for June



4






Task	Due Date	Filing Requirement	Notes	Priority
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	 6/30	Monthly		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	6/30	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 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	 6/30	Monthly		Recommended Best Practice
Charge back fringe benefits to School Food Service and Special Aid Fund grants/projects	 6/30	Annually		Recommended Best Practice
Close any open petty cash funds	 6/30	Annually		Recommended Best Practice
Compensated Absences - begin data gathering	 6/30	Annually	This information is needed as part of the audit to isolate the cost of what is owed to each employee (based on contractual language) in the event they leave or retire from the school.	Recommended Best Practice



SBO Calendar for June



5






Task	Due Date	Filing Requirement	Notes	Priority
Continuing Employment Notices - to teaching and 10-month non-teaching staff	 6/30	Annually	Salary statements (or employment notices) - are not applicable to all school districts. The basic purpose is to give salary information to the employee for the upcoming year, while also assuring a position in the fall (the employee signs off and this prevents claiming unemployment during the summer).	Recommended Best Practice
Ensure application for approval of bus/vehicle purchase (for any bus/vehicle delivered since January) have been submitted and certified within SAMS	 6/30	Semi-Annually	Ensure Superintendent certifies the Bus Purchase Approval before 6/30 to receive one semi-annual payment of aid on the assumed debt service in 2023-24.	Recommended Best Practice
Evacuation drills - 12 total for school year	 6/30	Annually		Required
Federal and State Cafeteria Reimbursement Form	 6/30	Monthly		Recommended Best Practice
Maintain budget codes to prevent negative balances	 6/30	Annually		Required
Monthly Profit/Loss Statements for School Food Service	6/30	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	6/30	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
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	6/30	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



SBO Calendar for June



6

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	 6/30	Monthly	Capital Project Final Cost Reports - prepare any FCRs that are due by June 30th (Early Aid Start Projects, Capital Outlay Exception Aid Projects, and Other Projects with Commissioner Approval Dates prior 7/1/2011). See Appendix H for due dates.	Recommended Best Practice
Prepare for year-end financial statement audit	6/30	Annually		Recommended Best Practice
Reconcile 2022-23 State Aid received to date	 6/30	Semi-Annually	Use SAP State Aid Reconciliation Template. Available in December 2022 after 2022-23 Output Reports are open to the public.	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	6/30	Monthly		Recommended Best Practice
Review DCERT (LRE assurance) for all continuing 2022-23 10-month private special education placements.	 6/30	Annually		Required
Review outstanding checks	 6/30	Semi-Annually		Recommended Best Practice
Review STAC Statute of Limitations for June 30th	 6/30	Annually	To be included in the August payment, school districts must verify <u>High Cost</u> Public STAC records for the September 2021 - June 2022 period using the DVPUB screen on the STAC Online System. Online verification must be completed by June 30, <u>2023</u> to receive current year funding for the 2021-22 school year's costs.	Recommended Best Practice

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

Topics Covered Last May

7

Records Management Guidance

- ✓ *LGS-1- Retention & Disposition Schedule for NY Local Government Records* replaced ED-1

<http://www.archives.nysed.gov/records/retention-schedules-local-government/>

District Website Postings

- ✓ Required postings
- ✓ Recommended by OSC postings
- ✓ Special postings required for large increases in Foundation Aid
- ✓ Special postings required to ARP grants

Managing the Upcoming Budget

- ✓ Reporting in the accounting records
- ✓ Meeting with key stakeholders about changes in account codes
 - ✓ Purchasing
 - ✓ Human Resources
 - ✓ Payroll

Overview of the New UPK Grants

Review of how Section 611/619 grants are shared with other organizations

A quick look back



Review Your Website



8

Does Your Website Include:

- ❑ Proposed General Fund Budget
- ❑ Final Approved General Fund Budget
- ❑ *Monthly Revenue and Expenditure Reports*
- ❑ *Board Minutes*
- ❑ *Long-Range Plans* (required if BOE approved)
- ❑ DOB Transparency Report
- ❑ External Audits and Corrective Action Plans (CAP)
- ❑ OSC Audits and CAP
- ❑ *Internal Audits and CAP*

❑ *Italics = Recommended by OSC*

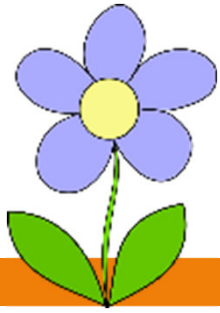




9

Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL



Kathy's Corner

10

What we recently learned from a district's Summer 4408 Program and the preparation of their Supplemental Schedules SS10-SS16...

Tips as we approach a new summer!



Supplemental Schedules

SS10-SS16 Tips

11

- ❑ Do you have SED approval to operate an ESY summer school?
- ❑ Check-in with Special Ed. to see if they plan on making modifications to existing program.
- ❑ Do they anticipate full enrollment?
- ❑ Being organized will make your job easier when you complete these schedules!
- ❑ If you get a process set up now and continue to follow it, this will help you in the years ahead.



Tip #1- Special Ed. Conversation

12

- Refer to SED Approval Letter
 - ▣ June 1st for new program
- Meet with Special Ed. to gauge their needs as they are in the midst of annual review time
- Plan ahead
 - ▣ Do you need to hire additional staff?
 - ▣ Do you need to purchase special equipment?



Tip #2 - Staffing Needs

13

- ❑ Ensure staff are properly coded in payroll/ accounting records
 - ❑ Subs
- ❑ Do you need to hire additional staff?
- ❑ Address transportation needs
- ❑ Address child nutrition needs



Tip #3 - Forms

14

- Print blank forms
- If not a new program, print last year forms to check for reasonableness
- Let Special Ed. know how this important planning impacts aid for future programming
- Work together



Tip #4 - FTEs

15

- ❑ Document who attended summer school
- ❑ Document what type of programs each student attended?
 - ▣ Multiple programs approved



Tip #5 - State Aid

16

- Know the difference between what you spend vs. what you receive back in state aid
- Review payment certifications
- Access DQPAY, DQSUM, and EFH670 reports





17

Digging Into the *State Aid Reconciliation Tool*

Now is the time to determine what remaining General Fund aid your district is owed

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

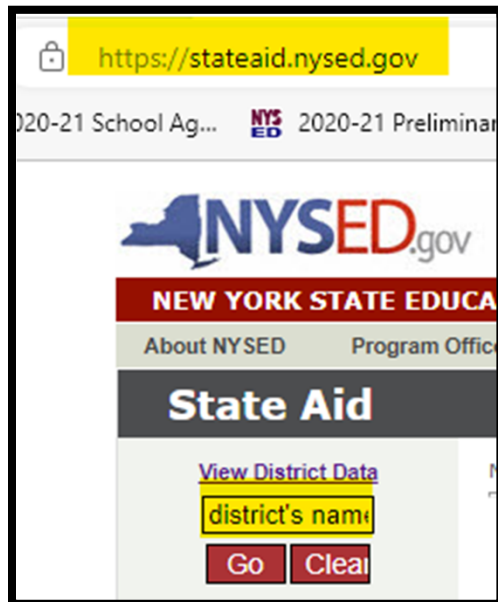
State Aid Reconciliation



18

- ❑ Used to reconcile General, Excess Cost, BOCES, Charter School Supplemental Basic Tuition & IMA
- ❑ Need a copy of the GEN output report
- ❑ Need access to Payment Certificates
- ❑ Need a copy of the State Aid Reconciliation excel template
 - ▣ On our website: sap.questar.org
 - ▣ Select Resources, then State Aid, then:

<input checked="" type="checkbox"/> State Aid Reconciliation	December 2022
--	------------------



Directions on
locating output
reports and
payment
certificates

STATE AID CLAIM REPORTS

- [Available from the SAMS State Aid Claim Page](#)
- [2021-2022 SCHOOL YEAR FISCAL REPORTS](#)
- [2020-2021 SCHOOL YEAR FISCAL REPORTS](#)
- [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](#)

Output reports here

IMPORTANT INFORMATION ABOUT BUILDING AID

- [2022-23 Aidable Debt Service for projects with debt still outstanding as of 7-1-2002](#)
The above Retro Bond Information link temporarily will redirect users to the 2018-19 BOND LEVEL INFORMATION until the 2019-20 BOND LEVEL INFORMATION page is available.
- [State Aid Building Project Status Report \(SA777\)](#)
- [District Level Prospective Projects Information](#)
- [District Level Assumed Amortization Capital Outlay Details](#)
- [District Level EXCEL Cover Sheet](#)

STATE AID PAYMENT CERTIFICATES

- [PAYMENT Cert Page](#)

Payment Certs here

Select the *State Aid Reconciliation* Tab

20

Fill in District's Name		<p><i>*Districts should check output reports regularly and update worksheet as necessary. This will help to ensure that current information is reflected in the aid estimates.</i></p>	
State Aid			
2022-23 School Year			
<p>Step 1 – Copy the numbers from the Lines listed</p>			
General Aid Components:			
[Line 1]	Foundation Aid	8,418,042.00	
[Line 2]	Public Excess Cost Set Aside	1,728,402.00	Deducted here but added below
[Line 3]	Deduct for Local Share	0.00	
[Line 5]	High Tax Aid	168,884.00	
[Line 6]	Reorganization Incent Oper Aid	0.00	
[Line 7A]	Building Aid	1,361,427.00	
[Line 8]	Regular Reorg Incent Bldg Aid	0.00	
[Line 9A]	Building Aid, Prospective Payable July 2022	0.00	
[Line 10]	Native American Building Aid	0.00	
[Line 11]	Transportation Aid	1,226,359.00	
[Lines 12-21]	Sum of these entries	0.00	
[Lines 22 & 23]	Deduct for these entries	0.00	
		9,446,310.00	Agrees to line 41 of GEN Output Report
Adjustments			
	PY Adjustment payment	0.00	
	Overpayments	0.00	
	Overpayments	0.00	
		9,446,310.00	

All of these aids are accounted for as **General Aid**

		*Districts should check output reports regularly and update worksheet as necessary. This will help to ensure that current information is reflected in the aid estimates.			
State Aid					
2022-23 School Year					
General Aid Components:					
[Line 1]	Foundation Aid		8,418,042.00		
[Line 2]	Public Excess Cost Set Aside		1,728,402.00		Deducted here but added below
[Line 3]	Deduct for Local Share		0.00		
[Line 5]	High Tax Aid		168,884.00		
[Line 6]	Reorganization Incent Oper Aid		0.00		
[Line 7A]	Building Aid		1,361,427.00		
[Line 8]	Regular Reorg Incent Bldg Aid		0.00		
[Line 9A]	Building Aid, Prospective Payable July 2022		0.00		
[Line 10]	Native American Building Aid		0.00		
[Line 11]	Transportation Aid		1,226,359.00		
[Lines 12-21]	Sum of these entries		0.00		
[Lines 22 & 23]	Deduct for these entries		0.00		
			9,446,310.00		Agrees to line 41 of GEN Output Report
Adjustments					

GENERAL FORMULA AID OUTPUT REPORT (GEN)

Glossary

PART I: CALCULATED GENERAL AIDS SUMMARY

1	2022-23 FOUNDATION AID	(FA ENT 9)	8,418,042
2	2022-23 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	1,728,402
3	2022-23 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	0
4	2022-23 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	6,689,640
5	2022-23 HIGH TAX AID	(SA1314)	168,884
6	2022-23 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0
7A	2022-23 REGULAR BUILDING AID EXCLUDING NYC	(BLD ENT 36 +	1,361,427

Excess Cost Aid Components:					
[Line 123]		Public Excess Cost Set Aside		1,728,402.00	Added amount deducted from above
[Line 124]		Public High Cost Excess Cost Aid		217,134.00	
[Line 125]		Supplemental Excess Cost Aid		0.00	
[Line 126]		Private Excess Cost Aid		121,429.00	
				2,066,965.00	
Deducts: (From payment certifications)					
		State Share of Medicaid Payments		0.00	
		State Share of Medicaid Payments		0.00	
		State Share of Medicaid Payments		0.00	
				2,066,965.00	Accounted for as Excess Cost Aid
IMA Components:			ST-3 Code		
[Line 131]		Textbook	A3260	39,727.00	
[Line 132]		Software	A3262	9,663.00	
[Line 133]		Library	A3263	4,031.00	
[Line 134]		Hardware	A3262	8,898.00	Accounted for as Instructional Materials Aid
				62,319.00	
Charter School Supplemental Basic Tuition Aid					
[Line 136]		Charter School Supplemental Basic Tuition Aid		0.00	Accounted for as Charter School Supp Basic Tuition Aid
BOCES Aid Components:					
[Line 138]		BOCES Aid		630,767.00	Accounted for as BOCES Aid
		Total General Aids less Deducts and Adjustments*		12,206,361.00	Total General Fund Aid
Universal Pre-K Grant [Line 135]				214,663.00	Special Aid Fund Revenue
Total State Aid [Line 139]				12,421,024.00	

Step 2: Make sure total General Fund Aid reconciles to GEN report

Select the *Payment Schedule* Tab

23

**Aid Payment Schedule
2022-23 School Year**

Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
2022-23		Total Due	0.00	0.00	0.00	0.00	0.00
	A3101	PY Adjustment Payment					
Month-Date-Year	A3101	TRS deduct (non-cash)					
Month-Date-Year	A3102/A3260	Lottery payment					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101	TRS deduct (non-cash)					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101	TRS deduct (non-cash)					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101	Gen Aid Payment					
Month-Date-Year	A3101A	Excess Cost Aid Payment					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101	Gen Aid Payment					
Month-Date-Year	A3289	Charter Supp. Basic Tuition					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3103	BOCES Aid Payment					
Month-Date-Year	A3101	Gen Aid Payment					
Month-Date-Year	A3102A	VLT payment					

Payments are
listed in the order
they normally are
paid

Rows are highlighted to
help you know which type
of aid the payment is for

Account code for
payment is listed

Select the *Payment Schedule* Tab

24

Aid Payment Schedule 2022-23 School Year			Aids are color coded to match previous tab								
Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA				
2022-23		Total Due	9,446,310.00	2,066,965.00	630,767.00	0.00	62,319.00	12,206,361.00	←	Should equal total General Fund Aid per Sheet 1	
	A3101	PY Adjustment Payment									
9/15/2022	A3101	TRS deduct (non-cash)	295,977.05								
9/15/2022	A3102/A3260	Lottery payment	850,726.30				10,155.00				
9/30/2022	A3102A	VLT payment	45,789.19								
10/15/2022	A3101	TRS deduct (non-cash)	296,077.32								
10/14/2022	A3102A	VLT payment	68,683.78								
11/15/2022	A3101	TRS deduct (non-cash)	296,077.30								
11/15/2022	A3102A	VLT payment	68,683.78								
11/15/2022	A3101	Gen Aid Payment	101,156.51								
12/15/2022	A3101A	Excess Cost Aid Payment		460,963.50							
12/15/2022	A3102A	VLT payment	68,683.78								
11/15/2022	A3101	Gen Aid Payment	475,941.40								
Month-Date-Year	A3289	Charter Supp. Basic Tuition									
1/31/2023	A3102A	VLT payment	68,683.78								
Month-Date-Year	A3103	BOCES Aid Payment			151,883.50						
12/15/2022	A3101	Gen Aid Payment	475,941.40								
2/28/2023	A3102A	VLT payment	68,683.78								

Step 3: From reviewing the payment certs, fill in the date paid and the amount under the proper columns.

From the Payment Cert Link

25

2022 - 2023 SCHOOL YEAR CERTIFICATES

- [2022-23 Lottery Aid Cert](#)
- [2022-23 Teachers Retirement System Cert](#)
- [2022-23 VLT Lottery Grant](#)
- [2022-23 Commercial Gaming Grant](#)
- [2022-23 STAR Aid Cert](#)
- [2022-23 General Aid Cert - Oct to May, incl. Spring Adv & End of State Fiscal](#)
- [2022-23 Textbook, Software, Library Materials, Hardware Cert](#)
- [2022-23 Excess Cost Aid Cert](#)
- [2022-23 STAC 4408 Cert \(Summer School\)](#)

Start with the first one and go in order down the list.

Select all those highlighted in purple above.

Ignore Homeless, Incarcerated Youth and STAC 4408 payments as they are not included on this template.

CENTRAL SCHOOL DISTRICT

District Code:
Vendor ID:
Payment Date: September 2022
Payment Amount: \$860,881.30
Voucher: 2856655

Explanation of Funding Sources for General State Aid for the 2022-23 Aid Year

Est 2022-23 General State Aid (excluding VLT & Com Gaming) \$8,503,194.11

To be paid from the State Lottery Fund: \$850,726.30

To be paid from the State General Fund: \$7,652,467.81

Certificate of Lottery Aid and Public Pension Apportionment

1. Total Lottery Payable from State Lottery Fund \$850,726.30

2. Pupil Counts for 2022-23 Lottery Textbook

a. 2021-22 Public 638
b. 2021-22 Nonpublic 35
c. 2021-22 Sect. 4405 4
d. 2021-22 Projected Charter 0

3. Total Pupil Counts for 2022-23 Lottery Textbook 677

4. Lottery Textbook Aid (Line 3 * \$15) \$10,155.00

5. Total Lottery Aid (Line 1 + 4) \$860,881.30

Less: a. Lottery Advances \$0.00
b. Chapter 56 & 94 Accruals \$0.00

6. Lottery Aid Payment Amount \$860,881.30

Lottery Aid
Certificate

Date	ST-3 Code	Description	General Aid	Express Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
2022-23		Total Due	9,446,310.00	2,066,965.00	630,767.00	0.00	62,319.00
	A3101	PY Adjustment Payment					
9/15/2022	A3101	TRS deduct (non-cash)	295,977.05				
9/15/2022	A3102/A3260	Lottery payment	850,726.30				10,155.00

CENTRAL SCHOOL DISTRICT

DISTRICT CODE:
VENDOR ID:

DATE: NOV. 15, 2022

Certificate of State Aid For Education for 2022-23

SEP 2022 NYS TEACHERS RETIREMENT SYSTEM BILLING \$295,977.05
SEP 2022 TRS BILLING PAID by NYSED \$295,977.05
SEP 2022 TRS PAYMENT BALANCE DUE* \$0.00

OCT 2022 NYS TEACHERS RETIREMENT SYSTEM BILLING \$296,077.32
OCT 2022 TRS BILLING PAID by NYSED \$296,077.32
OCT 2022 TRS PAYMENT BALANCE DUE* \$0.00

NOV 2022 NYS TEACHERS RETIREMENT SYSTEM
NOV 2022 TRS BILLING PAID by NYSED
NOV 2022 TRS PAYMENT BALANCE DUE*

Teachers Retirement System Cert

Date	ST-3 Code	Description	General Aid
2022-23		Total Due	9,446,310.00
	A3101	PY Adjustment Payment	
9/15/2022	A3101	TRS deduct (non-cash)	295,977.05
9/15/2022	A3102/A3260	Lottery payment	850,726.30
9/30/2022	A3102A	VLT payment	45,789.19
10/15/2022	A3101	TRS deduct (non-cash)	296,077.32
10/14/2022	A3102A	VLT payment	68,683.78
11/15/2022	A3101	TRS deduct (non-cash)	296,077.30

General Aid Cert – Oct to May, incl. Spring Adv & End of State Fiscal

28

SED combined several payment certs into one this year.

Top part is Fall payments.

Include Net Payments on the *Payment Schedule* tab.

If there are any **Overpayments** recouped, then Step 4. is to go back to the *State Aid Reconciliation* tab and report them on Lines 22-23.

2022-23 Certificate of State Aid for Education -- General Aid

1. Estimated Total Gen Aids Payable	\$9,013,205.00	
2. Contract for Excellence Amount	\$0.00	
3. VLT Lottery Grant	\$457,891.91	
4. Commercial Gaming Grant	\$52,118.98	
5. Operating Aid and all Lottery Advances and Accruals paid with GSPS funds	\$850,726.30	
October Payment		
6. Total General Aids Payable	\$9,013,205.00	
7. Estimated Total TRS Liability	\$888,131.67	
8. Net Total Gen Aid Due Dist (6 -(3 + 4 + 7))	\$7,615,062.44	
9. October Apportionment (8 x .125)	\$951,882.81	
10. Gross Payment Amount (9 - 5)	\$101,156.51	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
c. less Transparency Withhold ***	\$0.00	
11. Net Payment Amount *	\$101,156.51	11/15/2022
		Voucher: 2875035
November Payment		
12. Total General Aids Payable	\$9,013,205.00	
13. Final Total TRS Deducted	\$888,131.67	
14. Net Total Gen Aid Due Dist (12-(3 + 4 +13))	\$7,615,062.44	
15. November Apportionment (14 x .1875)	\$1,427,824.21	
16. Gross Payment Amount (15-(5+10))	\$475,941.40	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
c. less Transparency Withhold ***	\$0.00	
d. plus Transparency Withhold Refunded ***	\$0.00	
17. Net Payment Amount *	\$475,941.40	11/15/2022
		Voucher: 2875035
December Payment		
18. Total General Aids Payable	\$9,013,205.00	
19. Final Total TRS Deducted	\$888,131.67	
20. Net Total Gen Aid Due Dist (18-(3+4+19))	\$7,615,062.44	
21. December Apportionment (20 x .25)	\$1,903,765.61	
22. Gross Payment Amount (21-(5+10+16))	\$475,941.40	
a. less Part 1 Dormitory Authority	\$0.00	
b. less Overpayments	\$0.00	
c. less APPR deduction	\$0.00	
d. less Transparency Withhold ***	\$0.00	
e. plus Transparency Withhold Refunded ***	\$0.00	
23. Net Payment Amount *	\$475,941.40	12/15/2022
		Voucher: 2899325

General Aid Cert – Oct to May, incl. Spring Adv & End of State Fiscal

29

6	General Aid Components:			
7	[Line 1]	Foundation Aid		8,418,042.00
8	[Line 2]	Public Excess Cost Set Aside		1,728,402.00
9	[Line 3]	Deduct for Local Share		0.00
10	[Line 5]	High Tax Aid		168,884.00
11	[Line 6]	Reorganization Incent Oper Aid		0.00
12	[Line 7A]	Building Aid		1,361,427.00
13	[Line 8]	Regular Reorg Incent Bldg Aid		0.00
14	[Line 9A]	Building Aid, Prospective Payable July 2022		0.00
15	[Line 10]	Native American Building Aid		0.00
16	[Line 11]	Transportation Aid		1,226,359.00
17	[Lines 12-21]	Sum of these entries		0.00
18	[Lines 22 & 23]	Deduct for these entries		0.00
19				9,446,310.00
20	Adjustments			
21		PY Adjustment payment		0.00
22		Overpayments		0.00
23		Overpayments		0.00
24				9,446,310.00

Report here

**Bottom half of
the General
Aid Payment
Cert**

Also, include
the Net
Payment
Amounts on
the *Payment
Schedule* tab

And any
Overpayments
on the *State
Aid
Reconciliation*

What does
this mean?

Lines 24 - 26 apply to the payment calculations for January - May including Spring Advance

24. Estimated Total Gen Aids Payable (frozen 12/01/22)	\$9,013,205.00
25. Balance 2022-23 S.3609-a General Aids due District **	\$5,711,296.83
26. Net TGFE for Individual Payments **	\$16,753,261.39

January Payment

27. Gross Payment Amount (Ln 25 - (line 26 x .50)) **	\$0.00
a. less Transparency Withhold ***	\$0.00
b. plus Transparency Withhold Refunded ***	\$0.00
28. Net Payment Amount *	\$0.00 01/31/2023

February Payment

29. Gross Payment Amount (Ln 25 - (27 + (26 x .40))) **	\$0.00
a. less Transparency Withhold ***	\$0.00
b. plus Transparency Withhold Refunded ***	\$0.00
30. Net Payment Amount *	\$0.00 02/28/2023

March Payment

31. Gross Payment Amount (Ln 25 - (27+29+(26 x .30))) **	\$685,318.41
a. less Transparency Withhold ***	\$0.00
b. plus Transparency Withhold Refunded ***	\$0.00
32. Net Payment Amount *	\$685,318.41 03/13/2023

Voucher: 294254S

Spring Advance

33. March 2023 Sustaining Spring Advance	\$845,741.55
a. less Rome and Batavia deduction	\$0.00
b. less Overpayments	\$0.00
c. less Transparency Withhold ***	\$0.00
d. plus Transparency Withhold Refunded ***	\$0.00
34. Net Sustaining Spring Advance Payment *	\$845,741.55 03/28/2023

Voucher: 300282S

End of State Fiscal Payment

35. Estimated June 1, 2023 Payment (From Winter/Spring Payment Schedule)	\$1,675,326.14
36. Net End of State Fiscal Year Payment	\$1,314,426.27 03/28/2023

Voucher: 301586S

37. Estimated Payment Due June 2023 (After ESFY Payment)	\$360,899.87
---	--------------

April Payment

38. Net April Payment After Spring Advance *	\$829,584.59
a. less Transparency Withhold ***	\$0.00
b. plus Transparency Withhold Refunded ***	\$0.00
39. Net Payment Amount *	\$829,584.59 04/28/2023

Voucher: 302081S

Remember There is Still a Scheduled May 2023 Payment

31

STATE AID PAYMENT CERTIFICATES

DECEMBER 1, 2022 PAYMENT SCHEDULE PROJECTIONS

- [2022-23 Combined Fixed & Individualized Payment Schedule](#)
- [Explanation of Payments Displayed](#)

Login to SAMS For the December 1, General Aid Output Report Snapshot

	Payments Due
	1,675,326.14
Previous Slide -->	<u>360,899.87</u>
	2,036,226.01

At the bottom of the page is the payments scheduled for April and May:

NET SPRING PAYMENTS after Spring Advance:	
22. Net April Payment (on or before 04/26/23)	\$829,584.59
23. Net May Payment (on or before 05/31/23)	\$1,675,326.14
24. Net Est. June Payment (on or before 06/30/23)**	\$1,675,326.14

Date	ST-3 Code	Description	General Aid
2022-23		Total Due	9,446,310.00
	A3101	PY Adjustment Payment	
9/15/2022	A3101	TRS deduct (non-cash)	295,977.05
9/15/2022	A3102/A3260	Lottery payment	850,726.30
9/30/2022	A3102A	VLT payment	45,789.19
10/15/2022	A3101	TRS deduct (non-cash)	296,077.32
10/14/2022	A3102A	VLT payment	68,683.78
<div> <div>Lines 24 - 26 apply to the payment calculations for January - May including Spring Advance</div> <div> <div>24. Estimated Total Gen Aids Payable (frozen 12/01/22)</div> <div>\$9,013,205.00</div> </div> </div>			
12/15/2022	A3102A	VLT payment	68,683.78
11/15/2022	A3101	Gen Aid Payment	475,941.40
Month-Date-Year	A3289	Charter Supp. Basic Tuition	
1/31/2023	A3102A	VLT payment	68,683.78
Month-Date-Year	A3103	BOCES Aid Payment	
12/15/2022	A3101	Gen Aid Payment	475,941.40
2/28/2023	A3102A	VLT payment	68,683.78
3/13/2023	A3101	Gen Aid Payment	685,318.41
3/28/2023	A3102	Commercial Gaming Grant	52,118.98
3/13/2023	A3102A	VLT payment	68,683.82
3/15/2023	A3101A	Excess Cost Aid Payment	
3/22/2023	A3289	Charter Supp. Basic Tuition	
3/22/2023	A3260	Textbook Aid	
3/22/2023	A3262	Software Aid	
3/22/2023	A3262	Hardware Aid	
3/22/2023	A3263	Library Materials Aid	
3/28/2023	A3101	Gen Aid Spring Advance	845,741.55
3/28/2023	A3101	End of Year Payment	1,314,426.27
4/28/2023	A3101	Gen Aid Payment	829,584.59
Month-Date-Year	A3101	Gen Aid Payment	
Month-Date-Year	A3101A	Excess Cost Aid Payment	
Month-Date-Year	A3103	BOCES Aid Payment	
Month-Date-Year	A3101	June General Aid Payment	
32			
6/30/2023		Remainder Due	2,469,331.01

Receivable Here	2,469,331.01
Receivable From Previous Slide	2,036,226.01
Difference	433,105
Why?	

Step 5 – Prove Outstanding General Aid Receivable

Aid for the Payment Cert is frozen 12/1 at State Budget or Actual at 12/1, whichever is lower

Aid as of 12/1 per Line 24 of General Aid Payment Cert	9,013,205
Per above – current aid per GEN report	9,446,310
Difference	433,105

Aid on the Payment Cert is not updated between 12/2-5/31

Excess Cost Payment Cert

33

----- CSD District Code: -----
Vendor ID: -----

2022-23 Certificate of Excess Cost Aid for Students with Disabilities

1. TOTAL EXCESS COST AID (less Estimated or calc)	\$1,903,426.00
2. State Share Medicaid paid by DOH for Period 1	\$14,893.00
3. Total Overpayments deducted	\$0.00
4. Transparency Withhold Amount for December***	\$0.00
5. December Net Payment (Line 1 X 25% minus St Sh Med,O/P's & WD)	\$460,963.50
6. Check Date	12/15/2022
	Voucher: 2893795
7. TOTAL EXCESS COST AID (less Estimated or calc)	\$1,903,426.00
8. State Share Medicaid paid by DOH for Period 2	\$42,916.00
9. Total Overpayments deducted	\$0.00
10. Transparency Withhold Amount for March***	\$0.00
11. Refund of Prior Transparency Withhold Amount	\$0.00
12. March Net Payment (Ln 7 X 70% minus prev EC, St Sh Med, O/P's & WD + Refund WD)	\$813,625.70
13. Check Date	03/15/2023

Deposit will be available the _____
(ST-3 Code A3)

First report the **Excess Cost Aid Payments** paid on the *Payment Schedule* tab. Then,
Step 6. – Note the “State Share Medicaid paid by DOH” payments and go back to the State Aid Reconciliation tab and report them on Lines 32-34.

25	Excess Cost Aid Components:			
26	[Line 123]	Public Excess Cost Set Aside		1,728,402.00
27	[Line 124]	Public High Cost Excess Cost Aid		217,134.00
28	[Line 125]	Supplemental Excess Cost Aid		0.00
29	[Line 126]	Private Excess Cost Aid		121,429.00
30				2,066,965.00
31	Deducts: (From payment certifications)			
32		State Share of Medicaid Payments		14,893.00
33		State Share of Medicaid Payments		42,916.00
34		State Share of Medicaid Payments		0.00
35				
36				2,009,156.00
37				

Date	ST-3 Code	Description	Excess Cost Aid
2022-23		Total Due	2,009,156.00
	A3101	PY Adjustment Payment	
9/15/2022	A3101	TRS deduct (non-cash)	
9/15/2022	A3102/A3260	Lottery payment	
9/30/2022	A3102A	VLT payment	
10/15/2022	A3101	TRS deduct (non-cash)	
10/14/2022	A3102A	VLT payment	
11/15/2022	A3101	TRS deduct (non-cash)	
11/15/2022	A3102A	VLT payment	
11/15/2022	A3101	Gen Aid Payment	
12/15/2022	A3101A	Excess Cost Aid Payment	460,963.50
12/15/2022	A3102A	VLT payment	
11/15/2022	A3101	Gen Aid Payment	
Month-Date-Year	A3289	Charter Supp. Basic Tuition	
1/31/2023	A3102A	VLT payment	
Month-Date-Year	A3103	BOCES Aid Payment	
12/15/2022	A3101	Gen Aid Payment	
2/28/2023	A3102A	VLT payment	
3/13/2023	A3101	Gen Aid Payment	
3/28/2023	A3102	Commercial Gaming Grant	
3/13/2023	A3102A	VLT payment	
3/15/2023	A3101A	Excess Cost Aid Payment	813,625.70
3/22/2023	A3289	Charter Supp. Basic Tuition	
3/22/2023	A3260	Textbook Aid	
3/22/2023	A3262	Software Aid	
3/22/2023	A3262	Hardware Aid	
3/22/2023	A3263	Library Materials Aid	
3/28/2023	A3101	Gen Aid Spring Advance	
3/28/2023	A3101	End of Year Payment	
Month-Date-Year	A3101	Gen Aid Payment	
Month-Date-Year	A3101	Gen Aid Payment	
Month-Date-Year	A3101A	Excess Cost Aid Payment	
Month-Date-Year	A3103	BOCES Aid Payment	
Month-Date-Year	A3101	June General Aid Payment	
6/30/2023		Remainder Due	734,566.80

Aid for the Payment Cert is Based on Actual vs. Budget, whichever is lower

Current Aid Excess Cost Aid Pay Cert	1,903,426
Per above – current aid per GEN report	2,009,156
Difference	105,730

Aid on the Payment Certs is not updated between 12/2-5/31

Step 7 – Prove Outstanding Excess Cost Aid Receivable

1,903,426
-460,963.50
-813,625.70
=628,836.80
+/- change in Aid:
+105,730
=734,566.80



Step 8: Prove Outstanding BOCES Receivable

BOCES Aid is paid 25% in February, 30% in June and 45% in September – do you have payments recorded properly?

Date	ST-3 Code	Description	BOCES
2022-23		Total Due	630,767.00
	A3101	PY Adjustment Payment	
9/15/2022	A3101	TRS deduct (non-cash)	
9/15/2022	A3102/A3260	Lottery payment	
9/30/2022	A3102A	VLT payment	
10/15/2022	A3101	TRS deduct (non-cash)	
10/14/2022	A3102A	VLT payment	
11/15/2022	A3101	TRS deduct (non-cash)	
11/15/2022	A3102A	VLT payment	
11/15/2022	A3101	Gen Aid Payment	
12/15/2022	A3101A	Excess Cost Aid Payment	
12/15/2022	A3102A	VLT payment	
11/15/2022	A3101	Gen Aid Payment	
Month-Date-Year	A3289	Charter Supp. Basic Tuition	
1/31/2023	A3102A	VLT payment	
Month-Date-Year	A3103	BOCES Aid Payment	151,883.50
12/15/2022	A3101	Gen Aid Payment	
2/28/2023	A3102A	VLT payment	
3/13/2023	A3101	Gen Aid Payment	
3/28/2023	A3102	Commercial Gaming Grant	
3/13/2023	A3102A	VLT payment	
3/15/2023	A3101A	Excess Cost Aid Payment	
3/22/2023	A3289	Charter Supp. Basic Tuition	
3/22/2023	A3260	Textbook Aid	
3/22/2023	A3262	Software Aid	
3/22/2023	A3262	Hardware Aid	
3/22/2023	A3263	Library Materials Aid	
3/28/2023	A3101	Gen Aid Spring Advance	
3/28/2023	A3101	End of Year Payment	
Month-Date-Year	A3101	Gen Aid Payment	
Month-Date-Year	A3101	Gen Aid Payment	
Month-Date-Year	A3101A	Excess Cost Aid Payment	
Month-Date-Year	A3103	BOCES Aid Payment	
Month-Date-Year	A3101	June General Aid Payment	
6/30/2023		Remainder Due	478,883.50

DB ED: 0140A
RUN NO: SA222-3

STATE OF NEW YORK

04/07/22

2022-23 STATE AID PROJECTIONS

BOCES, TRANSPORTATION AND SUMMER TRANSPORTATION AIDS

DISTRICT CODE:
DISTRICT NAME:

2019 ACTUAL VALUATION	562,606,640
2018 ACTUAL VALUATION	550,128,795
2019 ADJ GROSS INCOME	158,131,618
2018 ADJ GROSS INCOME	156,824,391
2020-21 TWPU	806
2019 ACTUAL VAL./2020-21 TWPU	698,023
2019 ADJ. INCOME/2020-21 TWPU	196,193
2020-21 RES PUB & NONPUB ENRL	678
2019 ACTUAL VAL./2020-21 ENRL	829,803
2020-21 RWADA	683
2019 ACTUAL VAL./2020-21 RWADA	823,728
CURRENT AV/RWADA AID RATIO	0.57000
EST LOCAL LEVY	9,864,340
DISTRICT TAX RATE	0.01753

2021-22 EST BOCES ADMIN EXPEN.	126,955
2021-22 EST BOCES SERVICE EXP	887,776
2022-23 EST RENT + CAPITAL EXP	51,120
2021-22 EST LOCAL LEVY	9,864,340
BOCES MILLAGE RATIO	0.54300
DISTRICT TAX RATE	0.01750
SEL AID RATIO BOCES OP AID	0.57000
BOCES ADMIN + SHAR SERV AID	578,396
RENT + CAPITAL AID	29,138
DUE SAVE-HARMLESS AID	0
2022-23 EST. BOCES AID	607,534
2021-22 CLAIMED BOCES AID	596,307

$$\$607,534 \times 25\% = 151,883.50$$

State Aid Reconciliation

36

- All done!

- At this point you should have verified that:
 - All State Aid payments have been coded to the proper account codes in your accounting records
 - What the year-end receivables are based on claims currently submitted
 - Differences between budgeted State Aid and actual for fund balance projections



Conclusion



37

- Between now and June 30th is a great time to work on closing out 22-23 and planning for 23-24.
 - ▣ What can be delegated when everyone is here?
 - ▣ Listen to the **June Coffee Talk** for more tips! (*Thursday, 6/1*)
- Now is the time to begin planning the Summer 4408 programs and gathering needed documentation.
- Using the *State Aid Reconciliation* tool will provide current information about State Aid to be earned by 6/30, which should assist in fund balance planning and year-end accruals.
 - ▣ Keep in mind that the GEN report can be updated daily, so if the district submits additional FCRs, STACs, revises claim forms and/or ST-3, aid will be updated and so should the *Reconciliation* tool.

Questions?

38

State Aid and Financial Planning Service

Questar III BOCES
10 Empire State Boulevard
Castleton, NY 12033
518-477-2635
Option 1 (SAP)

<http://sap.questar.org>
twitter.com/qiisap - @qiisap



Upcoming dates:

07/20/22	01/18/23
08/24/22	02/15/23
09/28/22	03/15/23
10/19/22	04/19/23
11/16/22	05/17/23
12/14/22	06/14/23