



Knowledge Café November 2022



State Aid & Financial Planning Service

Agenda




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- SBO Calendar for December 2022
- Standard Workday Reporting
- Kathy's Corner – Review of Office of Audit Service's Financial Surveys
- Review of State Aid Reports – Legislative and Executive Budget information, Output Reports, Payment Certs, and Building Aid Reports
- Questions and Answers



SBO Calendar for December 2022

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Task	Due Date	Filing Requirement	Notes	Priority
Combined Fixed and Individual Payment Schedule for General Aid set by SED on December 1st See State Aid Unit's Webpage	 12/1	Annually	Establishes the maximum amount of General Aid school districts will be paid through June. Print payment schedule from the State Aid Unit Website. Print accompanying General Aid Output Report from SAMS.	Recommended Best Practice
Early payment of ERS invoice to obtain discount	 12/15	Annually	Consider paying ERS invoice before December 15th, to obtain discount	Recommended Best Practice
Submit Income Verification Summary online to SED Child Nutrition Office by December 15th.	12/15	Annually		Required
File NYS Sales Tax Return for quarterly filers	12/20	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due December 20th for the months of September, October, and November if filing on a quarterly basis.	Required
Standard Workday and Reporting Resolution and Affidavit of Posting for BoE appointees. Standard Workday Reporting	 12/27	Annually	Transmit to OSC not later than 180 days after a new term of office begins. For BoE appointees starting a new term of office on July 1, 2022, the 180th day will fall in late December 2022.	Required
Annual Medicaid Cost Settlement Report Due 12/31	12/31	Annually	This due date has varied the past several years. Check the Medicaid in Education website periodically throughout the year.	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	12/31	Monthly		Recommended Best Practice



SBO Calendar for December 2022

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Task	Due Date	Filing Requirement	Notes	Priority
BOCES - service requests for next year (preliminary)	12/31	Annually	Updated Budget Development Guidebook is available	Recommended
Budget Development - Begin/Continue	12/31	Annually		
Budget Status Reports to Board of Education including revenue and appropriation status reports	12/31	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly in the event that budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included as necessary.	Required
Cash Flow and Fund Balance - review for accuracy	12/31	Monthly		Recommended Best Practice
Complete 8 Evacuation drills, 4 lockdown drills before December 31st	12/31	Annually	1 drill during lunch or assembly unless instruction is provided on how to evacuate during lunch or assembly. 4 of the evacuation drills will be through fire escapes or secondary means of egress	Required
Ensure application for approval of bus/vehicle purchase (for any bus/vehicle delivered since July) have been submitted and certified within SAMS	12/31	Semi-Annually	Ensure Superintendent certifies the Bus Purchase Approval before 12/31/2022 to receive two semi-annual payments of aid on the assumed debt service in 2023-24.	Recommended Best Practice
ESSA Financial Transparency reporting due	12/31	Annually	Updated training (recording under Special Webinar Recordings) and template is available	

SBO Calendar for December 2022

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Task	Due Date	Filing Requirement	Notes	Priority
Federal and State Cafeteria Reimbursement Form	12/31	Monthly		Recommended Best Practice
File Independent Auditors Report with NYSED & NYS OSC - Big 5 City School districts only	 12/31	Annually	BoE must accept, send to SED and Office of the State Comptroller - due January 1st - Big 5 Cities only. May be submitted electronically to SED at via the NYSED Business Portal and to OSC at afrfile@osc.state.ny.us	Required
Monthly Profit/Loss Statements for School Food Service	12/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
New IRS mileage reimbursement rate for the upcoming calendar year	12/31	Annually		Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	 12/31	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	12/31	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 December 2022

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Task	Due Date	Filing Requirement	Notes	Priority
Prepare Corrective Action Plans to address audit findings	12/31	Annually	Corrective action plans must be prepared within 90 days of receipt of an annual audit report or management letter from the district's external auditor, or a final audit report issued by the State Comptroller. Districts must, to the extent practicable, begin to implement such plans before the end of the next fiscal year. Due to SED OAS by 1/15.	Required
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	12/31	Monthly	FCRs approved on, or before 12/31, will ensure two, semi-annual building aid payments in 2022-23.	Recommended Best Practice
Reconcile 2022-23 State Aid received to date	12/31	Semi-Annually	SAP's State Aid Reconciliation Template is usually available by December after the Output Reports are open to the public.	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	12/31	Monthly		Recommended Best Practice
Review outstanding checks	12/31	Semi-Annually		Recommended Best Practice
Send Single Audit via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services. Big 5 City School Districts	12/31	Annually	Required for districts that expend more than \$750,000 in Federal Funds. For districts that have expenditures between \$550,000 and \$750,000, a Single Audit Report Exemption Form (AAREF) is required. Due to SED OAS & OMB FAC by 3/31.	Required
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	12/31	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Treasurer's Report	12/31	Monthly	Report on prior month's activities	Required

Topics Covered Last November

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Surveys due through the Business Portal

- ✓ Kathy will give us an update on them for the current year

Corrective Action Plans

- ✓ What should be included in a CAP

Mid-Year Review

- ✓ FCR
- ✓ ESSA
- ✓ Medicaid Cost Report (6/30/22 is due 1/6/23! Trainings 12/1, 12/6, 12/8)
- ✓ Sales Tax
- ✓ ERS Bill

Standard Workday and Reporting Resolution Information Link

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The screenshot shows the website of the Office of the New York State Comptroller, Thomas P. DiNapoli. The URL in the browser is <https://www.osc.state.ny.us/retirement/employers/reporting-ea-officials/standard-work-day-and-reporting-resolution>. The page title is "Standard Work Day and Reporting Resolution". The left sidebar contains a list of links: Overview, Reporting Requirements Changes (2015), **Standard Work Day and Reporting Resolution** (highlighted), Filing the Resolution, Record of Activities (ROA), ROA Result Calculator, Days Worked Calculator, Frequently Asked Questions, and Forms and Resources. The main content area has a heading "Standard Work Day and Reporting Resolution" and text explaining that elected and appointed officials must have standard work days. It mentions that the governing board establishes standard work days by adopting and posting a "Standard Work Day and Reporting Resolution for Elected and Appointed Officials (RS2417-A)". It provides a sample resolution and instructions on how to file it. A large orange callout box on the right side of the page states "Due within 180 days of appointments".

Office of the NEW YORK
STATE COMPTROLLER
NYS Comptroller Thomas P. DiNapoli

NYSLRS
New York State & Local Retirement System

Members Retirees Employers Forms Publications Pension Fund Retirement Online Sign In

Home / Retirement / Employers / Reporting Elected and Appointed Officials / Standard Work Day and Reporting Resolution

Reporting Elected and Appointed Officials

Standard Work Day and Reporting Resolution

Just as hourly or salaried positions must have [standard work days](#), elected and appointed officials must have them too.

Your governing board establishes standard work days by adopting and posting a [Standard Work Day and Reporting Resolution for Elected and Appointed Officials \(RS2417-A\)](#).

Here is a [sample Resolution](#) you can use as a guide if you need help completing the RS2417-A. You must adopt the Resolution at the first regular meeting held after a record of activities (ROA) is submitted, or whenever a new elected or appointed office is established. Prior to presenting the Resolution to the governing board, you may submit a draft to NYSLRS for review to make sure it is completed correctly. You can [email it to the Pension Integrity Bureau](#) or fax it to them at 518-486-9577.

You must post the adopted Resolution on your public website for at least 30 days or, if a website isn't available to the public, on the official sign-board or at the main entrance to the clerk's office. **The publicly posted copy must not reveal any part of an official's Social Security number or NYSLRS ID.** The Resolution must remain available on the employer's public website or upon request after the posting ends.

A [Resolution must be filed](#) with the Office of the State Comptroller within 15 days after the posting period ends.

Due within 180 days of appointments

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

Please type or print clearly
 in blue or black ink

Employer Location Code

11111

SEE INSTRUCTIONS FOR COMPLETING FORM ON REVERSE SIDE

Received Date

Standard Work Day and Reporting Resolution for Elected and Appointed Officials

RS 2417-A

(Rev. 09/18)

BE IT RESOLVED, that the Town of Willabec / 11111 hereby established the following standard work days for these titles and will report the officials to the New York State and Local Retirement based on their record of activities:

Title:	Standard Work Day: (Hrs/day) Min. 6 hrs Max. 8 hrs	Name: (First and Last)	Social Security Number: (Last 4 digits)	NYSLRS ID:	Tier 1 (Check only if member is Tier 1)	Current Term Begin & End Dates: (mm/dd/yy-mm/dd/yy)	Record of Activities Result:*	Not Submitted: (Check only if official did not submit their Record of Activities)
Elected Officials:								
Highway Superintendent	8.00	John Smith	0000	R11111111	<input type="checkbox"/>	1/1/2010 - 12/31/2013	32.79	<input type="checkbox"/>
Receiver of Taxes	6.00	Michelle Jones	1111	R22222222	<input checked="" type="checkbox"/>	1/1/2010 - 12/31/2014	NA	<input type="checkbox"/>
Town Justice	6.25	Michael Hall	2222	R33333333	<input type="checkbox"/>	1/1/2010 - 12/31/2011		<input checked="" type="checkbox"/>
Appointed Officials:								
Planning Board Member	7.00	Joseph Gray	3333	R44444444	<input type="checkbox"/>	1/1/2010 - 12/31/2010	17.54	<input type="checkbox"/>
					<input type="checkbox"/>			<input type="checkbox"/>
					<input type="checkbox"/>			<input type="checkbox"/>

I, (Name of Secretary or Clerk), secretary/clerk of the governing board of the (Name of Employer), of the State of New York,

do hereby certify that I have compared the foregoing with the original resolution passed by such board at a legally convened meeting held on the _____ day of _____, 20____ on file as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the (Name of Employer) on this _____ day of _____, 20____.

(Signature of Secretary or Clerk)

Affidavit of Posting: I, (Name of Secretary or Clerk) being duly sworn, deposes and says that the posting of the Resolution began on _____ and continued for at least 30 days. That the Resolution was available to the public on the: _____ (Date)

☐ Employer's website at: _____

☐ Official sign board at: _____

☐ Main entrance Secretary or Clerk's office at: _____

Page _____ of _____ (for additional rows, attach a RS 2417-B form.)

(seal)



Office of the New York State Comptroller
New York State and Local Retirement System
Employees' Retirement System
Police and Fire Retirement System
110 State Street, Albany, New York 12244-0001



Standard Work Day and Reporting Resolution RS 2417-A

(12/10)

BE IT RESOLVED, that the Altmar-Parish-Williamstown CSD / Location code 73501 hereby establishes the following as standard work days for elected and appointed officials and will report the following days worked to the New York State and Local Employees' Retirement System based on the time keeping system records or the record of activities maintained and submitted by these officials to the clerk of this body:

Title	Name	Social Security Number (Last 4 digits)	Registration Number	Standard Work Day (Hrs/day)	Term Begins/Ends	Participates in Employer's Time Keeping System (Y/N)	Days/Month (based on Record of Activities)	Tier 1 (Check only if member is in Tier 1)	Not Submitted (Check box if no record of activities completed or timekeeping system)
Elected Officials									
								<input type="checkbox"/>	<input type="checkbox"/>
								<input type="checkbox"/>	<input type="checkbox"/>
								<input type="checkbox"/>	<input type="checkbox"/>
								<input type="checkbox"/>	<input type="checkbox"/>
Appointed Officials									
District Clerk	Emory, Cheryl	████	2673892	6	07/01/21-06/30/22	Y	N/A	<input type="checkbox"/>	<input type="checkbox"/>
								<input type="checkbox"/>	<input type="checkbox"/>
District Treasurer	DeBiase, Danielle	████	62672407	8	07/01/21-06/30/22	Y	N/A	<input type="checkbox"/>	<input type="checkbox"/>

If additional rows are needed, please use form RS2417-B and attach.

On this 8th day of July, 2021

Cheryl Emory
(Signature of clerk)

Date enacted: 07/08/2021

I, Cheryl Emory, clerk of the governing board of the Altmar-Parish-Williamstown CSD of the State of New York, do hereby certify that I have

compared the foregoing with the original resolution passed by such board, at a legally convened meeting held on the 8th day of July, 2021 on file as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

I further certify that the full board, consists of 07 members, and that 07 of such members were present at such meeting and that 07 of such members voted in favor of the above resolution.

IN WITNESS WHEREOF, I have hereunto Set my hand and the seal of the Altmar-Parish-Williamstown CSD
(Name of Employer)

This document consists of 001 page(s) (see additional RS2417-B forms attached).

Some positions:
Treasurer
Claims Auditor
District Clerk



Office of the New York State Comptroller
New York State and Local Retirement System
Employees' Retirement System
Police and Fire Retirement System
110 State Street, Albany, New York 12244-0001

Standard Work Day Resolution for Employees* RS 2418

(Rev. 7/11)

BE IT RESOLVED, that the _____ Town of Willabee _____, Location code _____ 39999 _____, hereby establishes the following as standard work days for its employees and will report days worked to the New York State and Local Employees' Retirement System based on the time keeping system or the record of activities maintained and submitted by these members to the clerk of this body:

Title	Standard Work Day (Hrs./day)
Accountant	8.00
Clerk	7.00
Bookkeeper	7.50
Data Collector	6.00
Secretary	7.25
Typist	7.50
Custodian	8.00
Laborers	8.00

On this _____ day of _____, 20____

Date enacted: _____

(Signature of clerk)

I, _____, clerk of the governing board of the _____, (Name of Employer)

of the State of New York, do hereby certify that I have compared the foregoing with the original resolution passed by such board, at a legally convened meeting held on the _____ day of _____, 20____ on file as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

I further certify that the full board, consists of _____ members, and that _____ of such members were present at such meeting and that _____ of such members voted in favor of the above resolution.

IN WITNESS WHEREOF, I have hereunto
Set my hand and the seal of the

(Name of Employer)

(seal)

*To be used for all employees. Please list Elected and Appointed Officials on the form (RS2417-A) Standard Workday and Reporting Resolution for Elected and Appointed Officials.

STANDARD WORK DAY RESOLUTION FOR EMPLOYEES

BE IT RESOLVED, that the Board of Education of the APW School District, hereby establishes the following as standard work days for its employees and will report days worked to the New York State and Local Employees' Retirement System based on the time keeping system or the record of activities maintained and submitted by these members to the clerk of this body:

Title	Standard Work Day (Hrs/Day)	Title	Standard Work Day (Hrs/Day)
Director of Facilities	8 hrs/day	Transportation Supervisor	8 hrs/day
Assistant Transportation Supervisor	8 hrs/day	LAN/WAN Systems Administrator	8 hrs/day
School Lunch Manager	8 hrs/day	Bus Driver	6 hrs/day
Bus Attendant	6 hrs/day	Dispatcher	8 hrs/day
Senior Automotive Mechanic	8 hrs/day	Automotive Mechanic	8 hrs/day
Automotive Mechanic Helper	8 hrs/day	Maintenance Mechanic I & II	8 hrs/day
Maintenance Mechanic Helper	8 hrs/day	Building Maintenance Helper	8 hrs/day
Custodian	8 hrs/day	Cleaner	8 hrs/day
Grounds Worker	8 hrs/day	Messenger/Cleaner	8 hrs/day
Cook Manager	7.5 hrs/day	Food Service Helper	7 hrs/day
Senior Food Service Helper	7 hrs/day	Teacher Aide	7 hrs/day

On this 08 day of July 2021

Date enacted: July 8, 2021

I, Cheryl Emory, clerk of the governing board of the Altmar-Parish-Williamstown CSD,
(Name of Employer)

of the State of New York, do hereby certify that I have compared the foregoing with the original resolution passed by such board, at a legally convened meeting held on the 8th day of July 2021 on file as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

I further certify that the full board, consists of 7 members, and that 7 of such members were present at such meeting and that 7 of such members voted in favor of the above resolution.

IN WITNESS WHEREOF, I have hereunto Set my hand and the seal of the Altmar-Parish-Williamstown CSD.

SEAL

*To be used for all employees. Please list Elected and Appointed Officials on the form (RS2417-A) Standard Workday and Reporting Resolution for Elected and Appointed Officials.

Standard
Workday -
determines the
number of days
that are
reported to the
retirement
system for
service credit

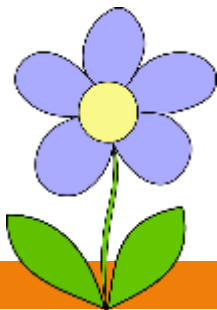
Example:
4-hour bus driver
would receive a credit
of 67% of a day for
each day worked
(4/6) at this district



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Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL



Kathy's Corner

Audit Submittals



Required Surveys

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Survey 1	Section 1	Financial Statements
Survey 1	Section 2	Independent Auditor
Survey 2/3	Section 1	Management Letter, Extraclassroom Audit, CAPs, & Board Approvals
Survey 4	Section 1	Single Audit Threshold and/or Single Audit Exemption Form
Survey 5	Section 1	Single Audit Corrective Action Plan(s) for Financial Statement Findings (Section II) and Major Federal Program Findings (Section III)
Survey 6	Section 1	Internal Control Report and Related Corrective Action Plan (CAP)
Survey 6B	Section 1	Internal Control Exemption
Survey 7	Section 1	Regulatory Audit and Related Corrective Action Plan (CAP)

SED Business Portal: [NYSED Sign In](#)

When is our State Aid Impacted?

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- ❑ The deadline for submission of the **Survey 1** - Audited Financial Statements was October 15 for most school districts and all BOCES.
- ❑ The processing of State Aid payments for school districts with eight or more teachers will be delayed for late Survey 1 submissions, post mid-November.
- ❑ Aid will be withheld until audit submitted and then paid with next scheduled aid payment

Survey 1: Audited Financial Statements – Required info.

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- ▣ Name and contact information of the auditor
- ▣ Audit report contains correct year
- ▣ Final copy of audited financial statements (not draft)
- ▣ Independent auditor's report
- ▣ Management's discussion and analysis
- ▣ All requisite financial statements including the eight basic statements, the notes to the financial statements, and the four required supplementary schedules
- ▣ Statement of Net Position
- ▣ Statement of Activities
- ▣ Balance Sheet - Governmental Funds
- ▣ Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
- ▣ Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
- ▣ Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
- ▣ Statement of Fiduciary Net Position
- ▣ Statement of Changes in Fiduciary Net Position
- ▣ Schedules of Changes in the District's Total OPEB Liability and Related Ratios
- ▣ Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual – General Fund
- ▣ Schedule of District Contributions
- ▣ Schedule of District's Proportionate Share of the Net Pension Asset/Liability

Due Dates for Surveys

New Training Video available at:

<http://www.nysed.gov/oas/business-portal-training>

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Survey	Due Date	Purpose
Survey 1	10/15	Financial Statements/Audit
Survey 2/3	1/15 (2/1 Big 5)	Mgmt. Letter, Extraclassroom Audit, CAPs & BOE acceptance
Survey 4	Generally, 3/31 (*)	Single Audit Threshold and/or Single Audit Exemption Form
Survey 5	Generally, 4/30 (*)	Single Audit CAP for F/S Findings and Major Federal Programs
Survey 6	4/30	Internal Control Report and Related CAP
Survey 6B	6/30 for upcoming year	Internal Control Exemption
Survey 7	Within 90 days of report date	Regulatory Audit and Related CAP

(*) – Note: we have had 6-month extensions during COVID. Currently approved for 3-month extension during 22-23 (to 6/30/23 and 7/31/23, respectively).

Example of Level of Detail From Training Webinar

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New York State
EDUCATION DEPARTMENT
Knowledge > Skill > Opportunity

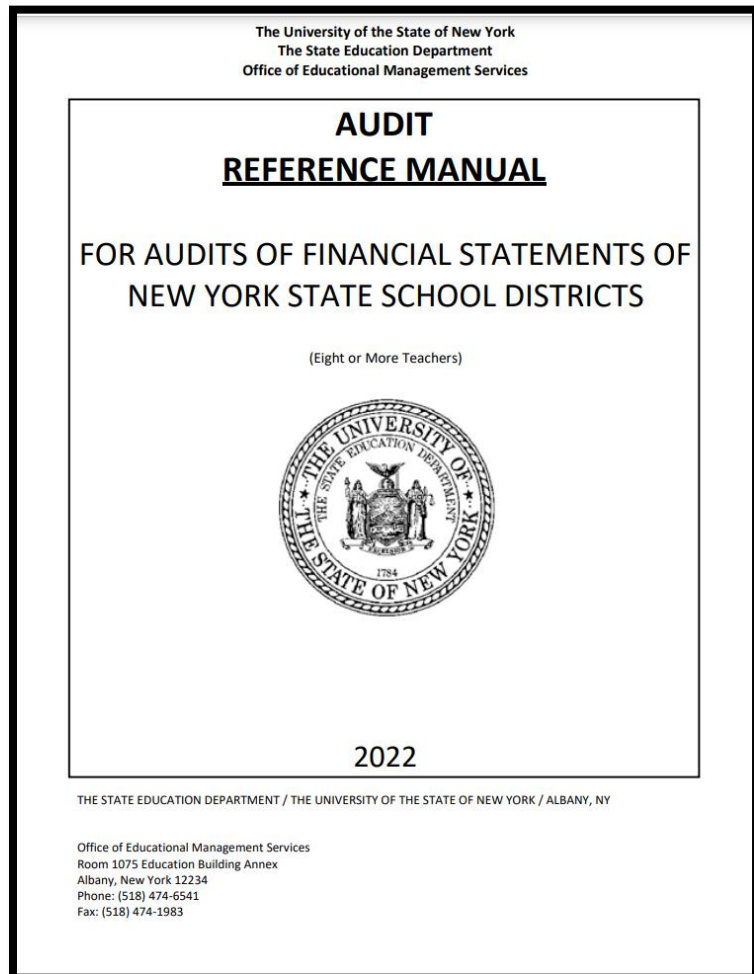
**Great for
someone
new to
process**

Financial Survey 2/3 Requirements

- Minutes showing Board approval of the independent auditor's report.
- Management letter and extraclassroom audit, if applicable.
- CAP(s) must be final.
- CAP(s) in response to management letter findings and extraclassroom audit findings must contain:
 - detailed action taken or planned to correct deficiencies in audit findings, or statement which describes reason(s) that corrective action is unnecessary, and
 - expected date(s) of implementation.
- Meeting Minutes/Board Resolution showing the Board approval of CAP(s).

SED Audit Reference Manual

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- ❑ Pages 18-21
- ❑ Due Dates for Single Audit
- ❑ Surveys
- ❑ School District Responsibilities
 - ❑ Website
 - ❑ Public Notice
- ❑ OSC Filing Requirement
 - ❑ AFRFILE@osc.ny.gov

[2022 Reference Manual FINAL.pdf \(nysed.gov\)](#)

Wording for the Public Notice

Notice is hereby given that the fiscal affairs of _____ District for the period beginning on _____ and ending on _____, have been examined by (the Office of the State Comptroller or an independent public accountant) and that the (report of examination performed by the Office of the State Comptroller or report of, or management letter prepared in conjunction with the external audit by the independent public accountant) has been filed in my office where it is available as a public record for inspection by all interested persons. Pursuant to §35 of the General Municipal Law, the governing board of _____ District may, in its discretion, prepare a written response to the (report of examination performed by the Office of the State Comptroller or the report of external audit or management letter by independent public accountant) and file any such response in my office as a public record for inspection by all interested persons not later than _____.

Don't Forget the OSC ST-3 Certification Form

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Expand All | Collapse All

Core Forms

- ☒ Form A and Schedules: [Clean](#)
- ☒ 180 Days Calendar: [Certified](#)
- ☒ Form FB : Building And Misc.: [Clean](#)
- ☒ Form FT : Transportation: [Clean](#)
- ☒ Form BP : Bus Purchase: [Clean](#)
- ☒ ST-3 Forms and Schedules (Financial): [Clean](#)
 - ☒ A. General Fund Menu: [Clean](#)
 - ☒ B. Special Aid Menu: [Clean](#)
 - ☒ C. School Food Service Menu: [Clean](#)
 - ☒ E. Public Library Menu: [Clean](#)
 - ☒ F. Debt Service Menu: [Clean](#)
 - ☒ G. Capital Funds Menu: [Clean](#)
 - ☒ H. Custodial Fund Menu: [Clean](#)
 - ☒ I. Permanent Fund Menu: [Clean](#)
 - ☒ J. Misc Special Revenue Fund Menu: [Clean](#)
 - ☒ K. Private Purpose Trust Menu: [Clean](#)
 - ☒ L. SS-1 thru SS-8: [Clean](#)
- [ST-3 Edit Report](#) [Clean](#)
- [ST-3 Certification](#) [Certified](#)
- [OSC ST-3 Certification Form](#)



THOMAS P. DiNAPOLI
COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE
COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

DIVISION OF LOCAL
GOVERNMENT
AND SCHOOL
ACCOUNTABILITY
Tel: (518) 474-4037
Fax: (518) 486-6479

ANNUAL FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2022

Name of School District: _____ County: _____

This certification should be completed by the district treasurer except:

- (1) In a financially dependent school district (Buffalo, Rochester, Syracuse, Yonkers and New York City), the report should be certified by the chief fiscal officer of the city;
- (2) In a common school district which does not have a treasurer, the report should be certified by the sole trustee or Chairperson of the Board of Education

CERTIFICATION

I, _____, certify that:

- the annual financial report of the _____ School District, for fiscal year ending June 30, 2022, was electronically filed on _____ (date) directly through the New York State Education Department State Aid Management System (SAMS);
- it is my intent that the information filed through SAMS will be accessible, in full, directly by the Office of the State Comptroller;
- it is my intent that this filing satisfy the filing requirements of General Municipal Law §30; and
- to the best of my knowledge, information and belief, the information filed through SAMS is a true and correct statement of the financial transactions of the school district for the fiscal year ended June 30, 2022.

Signed: _____ Date: _____

Title: Treasurer (or) _____

Please complete and return this certification page to Ed Burgess at the address listed above.



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Digging Into State Aid Reports

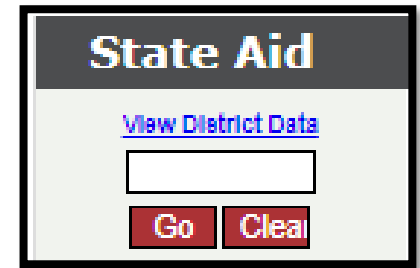
December is a great time to review your 22-23 Reports!

Reports Available on SED Website

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Website: stateaid.nysed.gov/

- ❑ Legislative Budget Information
- ❑ Executive Budget Information
- ❑ Link to Output Reports
- ❑ Link to Previous Years (2013-14+)
- ❑ Information on Building Aid
- ❑ Payment Certificates



The screenshot shows a web interface titled "State Aid". Below the title is a blue hyperlink labeled "View District Data". Underneath the link is a white rectangular input field. At the bottom of the form are two red buttons: "Go" and "Clear".

Legislative Budget

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2022-2023 LEGISLATIVE BUDGET

- 
- [2022-23 State Aid Projections based on the Legislative Budget](#)
 - [2022-23 State Aid Projections Foundation Aid](#)
 - [2022-23 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
 - [2022-23 State Aid Projections BOCES, Transportation and Summer Trans Aid](#)
 - [2022-23 State Aid Projections Building Aid](#)
 - [2022-23 State Aid Projections Building Reorganization Incentive Aid](#)
 - [2022-23 State Aid Projections Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
 - [2022-23 State Aid Projections Transitional Aid for Charter School Payment](#)
 - [2022-23 State Aid Projections Special Services Aids for Non-Comp of BOCES](#)
 - [2022-23 State Aid Projections Combined Fixed and Indiv Payment Schedule](#)
 - [Definitions and Explanation of Aids Displayed](#)

FOUNDATION AID

DISTRICT CODE:
DISTRICT NAME:

2019 ACTUAL VALUATION	5,292,109,280
2019 & 2018 AVERAGE AV	5,186,313,755
SEL. AV: LESSER 19AV OR AVG AV	5,186,313,755
2020-21 TWFPU	5,796
SEL. ACTUAL VAL./2020-21 TWFPU	894,809
2019 ADJ. GROSS INCOME	1,895,760,813
2019 ADJ. INCOME/2020-21 TWFPU	327,080
INCOME WEALTH INDEX (IWI)	1.01000
2019 & 2018 AVERAGE INCOME	1,898,076,480
SEL INC: LESSER 19 OR AVG INC	1,895,760,813
FND COMB WEALTH RATIO FOR SSR	1.01200
TAFPU BASED ON 20-21 SY DATA	7,108
TAFPU BASED ON 19-20 SY DATA	7,041
SELECTED TAFPU	7,108
REGIONAL COST INDEX (RCI)	1.124
PNI = 1 + EN%, MIN 1; MAX 2	1.19400
ADJUSTED FOUNDATION AMT/PUPIL	9,719.16
ADJUSTED TAX RATE	0.01595
EXP MIN LOCAL CONTRIB/PUPIL	14,272.20
FOUNDATION FORMULA AID/PUPIL	0.00
FND STATE SHARING RATIO	0.40600
ALT FOUNDATION AID/PUPIL	3,945.97
SELECTD FOUNDATION AID/PUPIL	3,945.97
TOTAL FOUNDATION AID	28,047,955
2021-22 FOUNDATION AID BASE	15,399,866
50% PHASE-IN	6,324,045
AID DUE 3% MIN GUARANTEE	461,995
2022-23 FOUNDATION AID PAYABLE	21,723,911

As discussed in the
Fall Workshops:

Good to review
where your district is
headed

Enrollment growth
or decline?

Amount of
Foundation Aid per
pupil unit?

Fully funded or not?

Legislative Budget

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2022-2023 LEGISLATIVE BUDGET

- [2022-23 State Aid Projections based on the Legislative Budget](#)
- [2022-23 State Aid Projections Foundation Aid](#)
-  [2022-23 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
- [2022-23 State Aid Projections BOCES, Transportation and Summer Trans Aid](#)
- [2022-23 State Aid Projections Building Aid](#)
- [2022-23 State Aid Projections Building Reorganization Incentive Aid](#)
- [2022-23 State Aid Projections Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2022-23 State Aid Projections Transitional Aid for Charter School Payment](#)
- [2022-23 State Aid Projections Special Services Aids for Non-Comp of BOCES](#)
- [2022-23 State Aid Projections Combined Fixed and Indiv Payment Schedule](#)
- [Definitions and Explanation of Aids Displayed](#)

Budget report
allows you to
see all in one
place your aid
ratios for both
Public and
Private
Excess Cost
Aid and the
related
thresholds for
each

DB ED: 0140A
RUN NO: SA222-3

STATE OF NEW YORK

04/07/22

2022-23 STATE AID PROJECTIONS

PUBLIC HIGH COST AND PRIVATE EXCESS COST AIDS FOR STUDENTS WITH DISABILITIES & UNIVERSAL PRE-KINDERGARTEN

DISTRICT CODE:
DISTRICT NAME:

COMBINED WEALTH RATIO (CWR)	0.56300
2020-21 APPR OPER EXPEND.(AOE)	202,488,399
2020-21 TAPU FOR EXPENDITURES	12,864
2020-21 AOE/TAPU FOR EXPEND.	15,740
PUB EC AID RATIO $1-(0.51 \times \text{CWR})$	0.71300
HIGH COST EC AID:	
EST HIGH COST/PUPIL	69,962
DEDUCT/PUPIL	47,220
AIDABLE HIGH COST/PUPIL	22,742
HIGH COST AID/PUPIL	16,215.04
HIGH COST PUPILS	85
2022-23 PUBLIC EC HIGH CST AID	1,378,279
2021-22 PUBLIC EC HIGH CST AID	1,305,253
PRIV EC AID RATIO $1-(0.15 \times \text{CWR})$	0.91600
PRIVATE EC COST/PUPIL	47,524
DEDUCT/PUPIL	12,158
AIDABLE COST/PUPIL	35,366
PRIVATE EC PUPILS	123
PRIVATE EC AID/PUPIL	32,395.25
2022-23 PRIVATE EC AID	3,984,616
2021-22 PRIVATE EC AID	3,508,977
SETASIDE FROM FOUNDATION:	
2022-23 PUBLIC EX CST SETASIDE	22,907,600
2006-07 PUBLIC EX CST W/O HC	16,504,035
2021-22 MAX TPK AID	0

Legislative Budget

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2022-2023 LEGISLATIVE BUDGET

- [2022-23 State Aid Projections based on the Legislative Budget](#)
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Trying to
Find the
Breakout of
the
Instructional
Materials Aid
categories?

Talk of
Merging?

FULL DAY KINDERGARTEN, INSTRUCTIONAL MATERIALS AND
OPERATING REORGANIZATION INCENTIVE AIDS

DISTRICT CODE:
DISTRICT NAME:

1996-97 1/2 DAY K ENRL	0
2021-22 1/2 DAY K ENRL	0
1996-97 FULL DAY K ENRL	106
2021-22 FULL DAY K ENRL	81
FULL DAY K CONVERSION INDEX	0
1 IF AIDED IN THE PAST	0
2022-23 FULL DAY K ENRL EST.	75
INCREASE IN FULL DAY K ENRL	0
SELECTED FOUNDATION AID/PUPIL	7,574.21
2022-23 FULL DAY K CONVERS AID	0
2021-22 FULL DAY K CONVERS AID	0
2021-22 SFTW, HW & LIBR PUPILS	1,267
2021-22 TEXTBOOK PUPILS	1,270
2022-23 SOFTWARE MAX AID	18,980
2021-22 SOFTWARE EXPEND. ST-3	34,941
2022-23 SOFTWARE AID	18,980
2021-22 SOFTWARE AID	18,606
2022-23 LIBRARY MATRL MAX AID	7,919
2021-22 LIBRARY MTRL EXP ST-3	9,600
2022-23 LIBRARY MATERIALS AID	7,919
2021-22 LIBRARY MATERIALS AID	7,762
2022-23 TEXTBOOK MAX AID	73,978
2021-22 TEXTBOOK EXPEND. ST-3	85,400
2022-23 TEXTBOOK AID	73,978
2021-22 TEXTBOOK AID	72,696
HARDWARE & TECHNOLOGY AID RATIO	0.76000
PURCHASE & LEASE EXPEND.	23,250
REPAIR & STAFF DEVEL EXP.	2,000
MAX HARDWARE & TECH. AID	23,302
2022-23 HARDWARE & TECHNOL AID	23,302
2021-22 HARDWARE & TECHNOL AID	22,813
2006-07 OP AID FOR REORG INCNT	4,383,846



How Reorganization Aid Works

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2006-07 Selected Operating Aid per Pupil x Total Aidable Pupil Units =			4,383,846
		<u>Reorg Aid</u>	
1	0.40	1,753,538.40	
2	0.40	1,753,538.40	
3	0.40	1,753,538.40	
4	0.40	1,753,538.40	
5	0.40	1,753,538.40	
6	0.36	1,578,184.56	
7	0.32	1,402,830.72	
8	0.28	1,227,476.88	
9	0.24	1,052,123.04	
10	0.20	876,769.20	
11	0.16	701,415.36	
12	0.12	526,061.52	
13	0.08	350,707.68	
14	0.04	175,353.84	
15	0.00	-	
		<u>16,658,614.80</u>	

40% of 06-07 Selected Operating Aid for first 5 years and then reduction of 4% each year until 15th year (capped at 95% of 19-20 AOE)

Legislative Budget

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2022-2023 LEGISLATIVE BUDGET

- [2022-23 State Aid Projections based on the Legislative Budget](#)
- [2022-23 State Aid Projections Foundation Aid](#)
- [2022-23 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
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-  [Definitions and Explanation of Aids Displayed](#)

Definitions and Explanation of Aids

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Explains Each
Category of
State Aid, How
it is Calculated
and Statewide
Average
Amounts

Great Tool for
BOE
Presentations
or Grad School
Assignments!

2022-23 State Aid Projections

Transitional Aid for Charter School Payments

Combined Wealth Ratio (CWR): This is equal to: $(0.5 \times \text{PWR}) + (0.5 \times \text{APWR})$

The Pupil Wealth Ratio (PWR) is equal to:

$$\frac{2019 \text{ Actual Valuation}}{\$779,900} / 2020-21 \text{ TWPU}$$

The Alternate Pupil Wealth Ratio (APWR) is equal to:

$$\frac{2019 \text{ AGI}}{\$250,300} / 2020-21 \text{ TWPU}$$

21-22 Res Charter Sch Enr: The number of resident pupils enrolled in charter schools in 2021-22 excluding enrollment in schools approved by the board of education.

21-22 Res Charter Sch Enr: The number of resident pupils enrolled in charter schools in 2021-22 excluding enrollment in schools approved by the board of education.

Sch Enr: The number of resident pupils enrolled in charter schools in 2021-22 excluding enrollment in schools approved by the board of education.

Executive Budget will be Posted Here in January 2023

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2022-2023 EXECUTIVE BUDGET PROPOSAL

- [2022-23 Executive Budget School Aid Estimate](#)
- [2022-23 Executive Budget Foundation Aid](#)
- [2022-23 Executive Budget Excess Cost for Students w/ Disabilities and UPREK](#)
- [2022-23 Executive Budget BOCES, Transportation and Summer Trans Aid](#)
- [2022-23 Executive Budget Building Aid](#)
- [2022-23 Executive Budget Building Reorganization Incentive Aid](#)
- [2022-23 Executive Budget Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2022-23 Executive Budget Transitional Aid for Charter School Payment](#)
- [2022-23 Executive Budget Special Services Aids for Non-Comp of BOCES](#)
- [Definitions and Explanation of Aids Displayed](#)

Link to Output Reports

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STATE AID CLAIM REPORTS



- [Available from the SAMS State Aid Claim Page](#)
- [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](#)
- [2013-2014 SCHOOL YEAR FISCAL REPORTS](#)

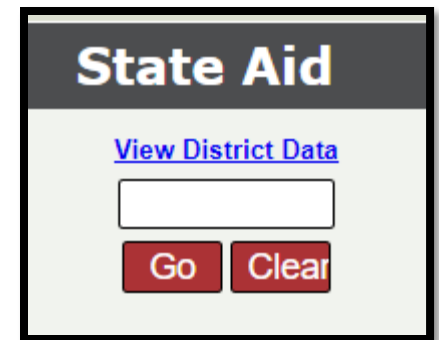
New Output Reports
coming mid/late
November

Output Reports

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- What are they?
 - ▣ They show the *current* calculation of State Aid due to the district based on information reported in the ST-3, on claim forms, FCRs, Form BP, etc.

- Where are they?
 - ▣ Public Version – stateaid.nysed.gov/
 - ▣ Private Version – in SAMS



The screenshot shows a web interface titled "State Aid" in a dark header. Below the header, there is a blue hyperlink labeled "View District Data". Underneath the link is a white rectangular input field. At the bottom of the interface are two red buttons with white text: "Go" and "Clear".

Shows Most State Aids

[2021-2022 - General Formula Aid Output Report \(GEN\)](#)

[2021-2022 - Foundation Aid \(FOUNDATION\)](#)

[2021-2022 - Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year \(FAPU-1\)](#)

[2021-2022 - Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year \(FAPU-2\)](#)

[2021-2022 - Foundation Aid Pupil Units Based on Students Served in the Base Year \(FAPU\)](#)

[2021-2022 - Charter School Aids for Districts \(CHART\)](#)

[2021-2022 - Charter School Basic Tuition \(CSBT\)](#)

[2021-2022 - Attendance Output Report \(ATT\)](#)

[2021-2022 - Building Aid Report \(BLD\)](#)

[2021-2022 - Building Aid Report Estimated \(BLDEST\)](#)

[2021-2022 - Building 10% Aid Report \(BLD10\)](#)

[2021-2022 - Building 10% Aid Report Estimated \(BLD10EST\)](#)

[2021-2022 - Building Aid Output Report \(BLD3\)](#)

[2021-2022 - Building Aid Output Report Estimated \(BLD3-EST\)](#)

[2021-2022 - Building Aid Output Report \(BLD4\)](#)

[2021-2022 - Building Aid Output Report Estimated \(BLD4-EST\)](#)

[2021-2022 - Building Condition Survey \(BCS\)](#)

[2021-2022 - Building Summary Aid Report \(BLD-SBA\)](#)

Select Claim Year

2022-2023 ▼

Enter Institution Name or BEDS code:

School District Name

Submit

Reset



2021-2022 - Transportation Aid Output Report (TRA)



2021-2022 - Transportation Aid Output Report Estimated (TRAEST)



2021-2022 - Approved Operating Expense Report (AOE)

2021-2022 - Approved Operating Expense Report (AOEEST)

2021-2022 - Private Excess Cost Aid Output Report (PRI)



2021-2022 - Public Excess Cost & Excess Cost Aid Setaside Output Report (PUB)



2021-2022 - Instructional Material Aids (IMA)



2021-2022 - Universal Pre-K Grant (UPREK)

2021-2022 - Actual Nonresident Tuition Report for Prior Year (NRT)

2021-2022 - Estimated Nonresident Tuition Report for Current Year (NRTEST)

2021-2022 - Employment Preparation Education Aid (SA-EPE)



2021-2022 - Component School District BOCES Aid(BOC-CMP)

2021-2022 - Estimated Component School District BOCES Aid(EST-BOC-CMP)

2021-2022 - SA129 Attendance Report

2021-2022 - BOCES Component Aid Report by PSN

GENERAL FORMULA AID OUTPUT REPORT (GEN)

[Glossary](#)

GEN
Report

PART I: CALCULATED GENERAL AIDS SUMMARY

1	2021-22 FOUNDATION AID	(FA ENT 9)	15,399,866
2	2021-22 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	2,547,345
3	2021-22 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	17,538
4	2021-22 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	12,834,983
5	2021-22 HIGH TAX AID	(SA1314)	0
6	2021-22 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	285,659
7A	2021-22 REGULAR BUILDING AID EXCLUDING NYC	(BLD ENT 36 + BLD10 ENT 40 + BLD3 ENT 48 + BLD4 ENT 28 + BLD ENT 48 + BLD10 ENT 52 + BCS ENT 11)	4,539,171
7B	2021-22 TOTAL NYC BUILDING AID	(SBA ENT 34)	0
8	2021-22 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(BLD ENT 43 + BLD10 ENT 48 + BLD3 ENT 58 + BLD4 ENT 38)	936,617
9A	2021-22 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2021	(SBA ENT 5A)	0
9B	2021-22 TOTAL BUILDING AID NYC, PAYABLE JULY 2021	(2020 SBA ENT 36)	0
10	2021-22 NATIVE AMERICAN BUILDING AID	(BLD ENT 44 + BLD10 ENT 49 + BLD3 ENT 59 + BLD4 ENT 39)	0
11	2021-22 TRANSPORTATION AID	(TRA ENT 174)	3,551,389
12	2021-22 CAREER EDUCATION AID (BIG 5 AND NON COMPONENTS)	(ENT 87)	0
13	2021-22 COMPUTER ADMINISTRATION AID (BIG 5 AND NON COMPONENTS)	(ENT 107)	0

State Aid
are Listed
on GEN
Report

Detailed
Calculations
are on Other
Aid Specific
Output
Reports

GEN Report

17	2021-22 ACADEMIC ENHANCEMENT AID		
18	2021-22 SUPPLEMENTAL EDUCATIONAL IMPROVEMENT PLAN GRANT (YONKERS)	(SA2122)	
19	2021-22 ACADEMIC ACHIEVEMENT GRANT (NYC)	(SA2122)	
20	MAINTENANCE OF EQUITY AID PER SECTION 3602-B	OFFICE OF STATE AID	0
21	FOR ROOSEVELT UFSD, PURSUANT TO PARAGRAPH B OF SUBDIVISION 11 OF SECTION 3641 OF THE EDUCATION LAW		
22	2021-22 CAREER EDUCATION AID DEDUCT FROM GEN AID BASED ON MAINTENANCE OF EFFORT CHECK	(ENT 96)	
23	2021-22 EXCEL OVERPAYMENT DEDUCTION BASED ON FINAL COST REPORT	(SBA ENT 7)	
24	2021-22 TOTAL CALCULATED GENERAL AIDS	((SUM OF ENTS 4 THRU 21) - (ENT 22 + ENT 23))	22,147,819
25	2021-22 TOTAL BUILDING AID PROSPECTIVE, PAID JULY 2021	(SBA ENT 5B)	0
26	DEFERRED 2020-21 NYC BUILDING AID PAID JULY 2021	(2020 SBA ENT 36 AS OF MAY 15TH DATABASE 2021)	0
27	2021-22 TOTAL ADJUSTED CALCULATED GENERAL AIDS	((ENT 24 + ENT 3 + ENT 22 + ENT 23) - (ENT 10 + ENT 14 + ENT 21 + ENT 25 + ENT 26))	22,165,357
28	2021-22 TOTAL GENERAL AIDS DISPLAYED ON COMPUTER RUN #SA2122 DATED MARCH 2021 EXCLUDING JULY 2021 DEFERRED PROSPECTIVE BUILDING AID PAYMENT AND PANDEMIC ADJUSTMENT, INCLUDING VLT AND COMMERCIAL GAMING AMOUNT	(SA2122)	20,050,792
29	2021-22 AIDS USED FOR GENERAL AID PAYMENTS THROUGH JUNE 2022, BASED ON DATA FROZEN 12/1/2021 AND RECALCULATED IN MAY 2022 EXCLUDING JULY 2021 DEFERRED PROSPECTIVE BUILDING AID	(IF ENT 27 < ENT 28, THEN ENT 24 - ENT 25 - ENT 26 ELSE ENT 28 - ENT 3 - ENT 22 - ENT 23 + ENT 10 + ENT 14 + ENT 21)	20,033,254

**(17,538)
Line 3**

**Frozen 12/1 –
Budget or Actual
whichever is lower**

**State Budget amount is
lowered by Line 3 too**

PART II: ADDITIONAL GENERAL AIDS AND ADJUSTMENTS

30	2021-22 FULL DAY K CONVERSION AID	(ENT 122)	0
31	MISCELLANEOUS AID DEDUCTION	(SED USE ONLY)	
32	2021-22 SHORT SESSION DEDUCT (-)	(SED USE ONLY)	
	2021-22 BUILDING AID ADJUSTMENT FOR FINAL COST REPORTS PURSUANT TO CH. 70 OF THE LAWS OF 2004 OR MISCELLANEOUS BUILDING AID ADJUSTED DUE TO STATUTE (FOR EXAMPLE, SALE OR TRANSFER OF SCHOOL BUILDING LEGISLATION)		
33	BUILDING AID ADJUSTMENT (+)	(SED USE ONLY)	
34	BUILDING AID ADJUSTMENT (-)	(SED USE ONLY)	
35	2021-22 GRAND TOTAL GENERAL AIDS	(ENT 24 + ENT 30 - ENT 31 - ENT 32 + ENT 33 - ENT 34)	22,147,819

PART III: PAYMENTS THRU JUNE 2022 AND EXCESS DUE SEPT 2022

36	FULL DAY K CONVERSION AID DISPLAYED ON COMPUTER RUN SA2122 DATED MARCH 2021	(SA2122)	0
37	FULL DAY K CONVERSION AID	(ENT 122)	0
38	FULL DAY K CONVERSION PAYABLE JUNE 2022	(LESSER ENT 36 OR ENT 37)	0
39A	TOTAL BUILDING AID PROSPECTIVE, PAID JULY 2021	(ENT 25)	0
39B	DEFERRED NYC BUILDING AID, PAID JULY 2021	(ENT 26)	0
40A	CALCULATED PAYMENTS THROUGH JUNE 2022	(ENT 29 + ENT 38 + ENT 39A + ENT 39B)	20,033,254
40B	TOTAL PAYMENTS THROUGH JUNE 2022	(JUNE PAY CERT ENT 7)	20,033,254
41	2021-22 GRAND TOTAL GENERAL AIDS	(ENT 35, FROZEN 8/1/2022)	22,482,744
42	BALANCE PAYMENTS DUE SEPTEMBER 2022	(ENT 41 - ENT 40B)	2,449,490

PART IV: STATE SHARING RATIO FOR 2021-22 AID CALCULATIONS

Payment Certificates

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STATE AID PAYMENT CERTIFICATES

- [PAYMENT Cert Page](#)

STATE AID PAYMENT CERTIFICATES

2022 - 2023 SCHOOL YEAR CERTIFICATES

- [2022-23 Lottery Aid Cert](#)
- [2022-23 Teachers Retirement System Cert](#)
- [2022-23 VLT Lottery Grant](#)
- [2022-23 STAR Aid Cert](#)
- [2022-23 General Aid Cert - October to December](#)
- [2022-23 STAC 4408 Cert \(Summer School\)](#)

PAYMENT CERTIFICATES FOR OTHER YEARS

- [2021-2022 SCHOOL YEAR CERTIFICATES](#)
- [2020-2021 SCHOOL YEAR CERTIFICATES](#)
- [2019-2020 SCHOOL YEAR CERTIFICATES](#)
- [2018-2019 SCHOOL YEAR CERTIFICATES](#)
- [2017-2018 SCHOOL YEAR CERTIFICATES](#)
- [2016-2017 SCHOOL YEAR CERTIFICATES](#)
- [2015-2016 SCHOOL YEAR CERTIFICATES](#)
- [2014-2015 SCHOOL YEAR CERTIFICATES](#)

General Aid Certificate – October - December

District Code:
Vendor ID:

2021-22 Certificate of State Aid for Education -- General Aid

1. Estimated Total Gen Aids Payable		\$20,050,792.00
2. Contract for Excellence Amount		\$0.00
3. VLT Lottery Grant		\$668,088.61
4. Commercial Gaming Grant		\$117,512.80
5. Operating Aid and all Lottery Advances and Accruals paid with GSPS funds		\$5,128,561.31
October Payment		
6. Total General Aids Payable		\$20,050,792.00
(SA2122)	20,050,792	\$5,225,262.83
		\$14,039,927.76
		\$1,754,990.97
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00 11/15/2021
29. 2021-22 AIDS USED FOR GENERAL AID PAYMENTS THROUGH JUNE 2022, BASED ON DATA FROZEN 12/1/2021 AND RECALCULATED IN MAY 2022 EXCLUDING JULY 2021 DEFERRED PROSPECTIVE BUILDING AID	(IF ENT 27 < ENT 28, THEN ENT 24 - ENT 25 - ENT 26 ELSE ENT 28 - ENT 3 - ENT 22 - ENT 23 + ENT 10 + ENT 14 + ENT 21)	20,033,254
		\$20,050,792.00
		\$5,225,262.83
		\$14,039,927.76
		\$2,632,486.46
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00 11/15/2021
December Payment		
18. Total General Aids Payable		\$20,033,254.00
19. Final Total TRS Deducted		\$5,225,262.83
20. Net Total Gen Aid Due Dist (18-(3+4+19))		\$14,022,389.76
21. December Apportionment (20 x .25)		\$3,505,597.44
22. Gross Payment Amount (21-(5+10+16))		\$0.00
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		\$0.00 12/15/2021

Payment Certs Provide A Lot of Information

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2021-22 Certificate of Charter School Supplemental Basic Tuition Aid (SBTA)

1. 2021-22 Total Charter School SBTA Amount (Preliminary)	\$33,130.00
2. December SBTA Gross Payment Amount (Line 1 x 70%)	\$23,191.00
a. Less Prior Year Overpayments	\$0.00
3. December Charter School SBTA Net Payment Due	\$23,191.00
4. December Charter School SBTA Payment Amount	\$23,191.00
5. Check Date	12/21/2021

Voucher: 2678345

6. 2021-22 Total Charter School SBTA Amount (Final)	\$33,130.00
7. March SBTA Gross Payment Amount (Line 6 - Line 2)	\$9,939.00
a. Less Prior Year Overpayments	\$0.00
8. March Charter School SBTA Net Payment Due	\$9,939.00
9. March Charter School SBTA Payment Amount	\$9,939.00
10. Check Date	03/15/2022

Voucher: 2745065



Charter School SBTA revenues are to be recorded in the General Fund Revenue account code A3289.

2021-22 CERTIFICATE OF STATE AID FOR EDUCATION

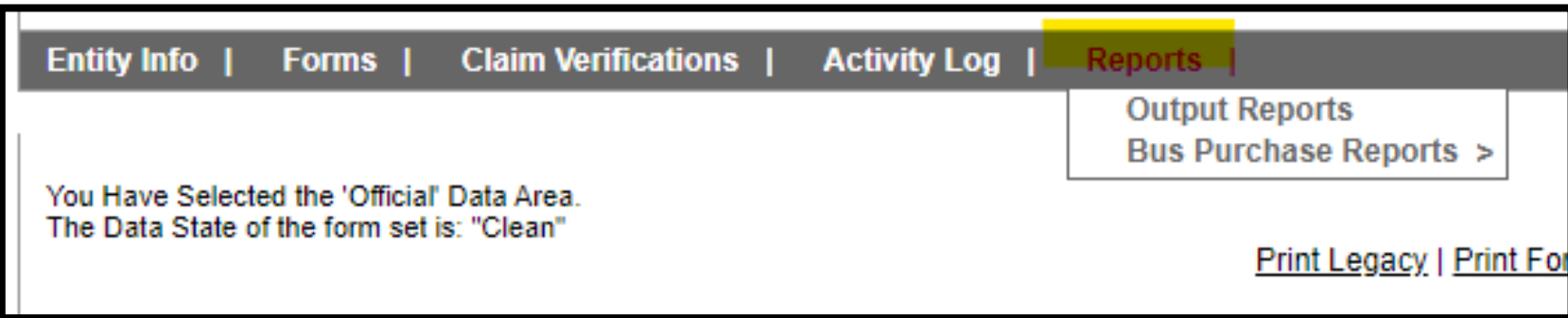
THIS IS A SUMMARY OF YOUR CURRENT 2021-22 GENERAL AID PAYMENTS

1. Total General Aids Payable (recalculated @ June)	\$20,033,254.00
2. Payments	
Lottery VLT Grant	\$668,088.61
TRS Payments (Sep,Oct,Nov)	\$5,225,262.83
Lottery Operating Aid incl Advances paid in June '21	\$5,128,561.31
Ch 56 Laws 2020 SA-1 Accruals	\$0.00
Rochester Accrual (Ch 94 Laws 2002)	\$0.00
Public Pension Accrual (Ch 56 L2020)	\$0.00
Gross Gen Aid Payments (10/15/21-03/31/22)	\$0.00
Gross Sustaining Spring Advance (3/30/22)	\$1,580,323.88
End of State Fiscal Year Payment(3/29/22)	\$6,140,853.19
April Payment Amount	\$0.00
May Payment Amount	\$0.00
Commercial Gaming	\$117,512.80
3. June Balance Due	\$1,172,651.38
Add: a. Full Day K	\$0.00
b. Transparency Withhold Refunded**	\$0.00
Less: c. Dormitory Authority - Special Acts	\$0.00
d. Rome & Batavia Tuition	\$0.00
e. Part 1 Dormitory Authority	\$0.00
f. Overpayments	\$0.00
g. APPR Deduction	\$0.00
h. June Transparency Withhold**	\$0.00
4. Net June Gen Aid Payment Amount (June 2022)	\$1,172,651.38
5. July 2021 Prospective Building Aid Payment	\$0.00
6. Estimated Grand Total Gen Aids for Sept (@ June)	\$20,853,023.00
7. Total General Aid Payments thru June	\$20,033,254.00
8. Estimated September Accrued Revenue	\$819,769.00

As of 5/15! Use GEN
Report instead!

Output Reports – Private View

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The screenshot shows a software interface with a top navigation bar containing the following items: Entity Info | Forms | Claim Verifications | Activity Log | Reports |. The 'Reports' item is highlighted with a yellow background. A dropdown menu is open under 'Reports', showing 'Output Reports' and 'Bus Purchase Reports >'. Below the navigation bar, the main content area displays the text: 'You Have Selected the 'Official' Data Area. The Data State of the form set is: "Clean"'. In the bottom right corner of the main content area, there are two links: 'Print Legacy' and 'Print For'.

This is where you
claim aid on buses
purchased →

Output Reports:
[Output Reports](#)

Bus Purchase Reports:

[Buses Generating Aid on TRA Output Report](#)

[Buses Projecting Aid on TRA EST Output Report](#)

[Bus Detail Report](#)

Private View – Put Them in Your SAP Binders!

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NOTE: These are preliminary calculations for your information. The preliminary calculations will not be valid until you have entered and saved 2021-22 SAMS data needed for the calculation. Output report calculations on which actual aid payments are based will be available via the State Aid homepage.

Data Area:

Official ▾

Select the Data Version Date

- ☐ Midnight Last Night
☒ Current Date/Time
☐ Snapshot:

< Select a Snapshot > ▾

< Select a Snapshot >

2021-2022 Final Adjustment - 08/09/2022 08:34:50 AM - Final Adjustment
August 15 2022 21 Database - 08/09/2022 08:34:50 AM - Aug 15 Database
May 15 2022 Charter School Rates for 2022-2023 - 05/15/2022 11:59:59 PM - May Charter School Tuition Rate
May 15 2022 21 Database - 05/09/2022 01:48:03 PM - May 15 Database
February 15 2022 21DB - 02/11/2022 08:18:56 AM - Feb 15 Database
December 8, 2021 STAC Update - 12/08/2021 02:57:54 PM - STAC Mailing
December 1 January - June GEN Aid Payment Schedule - 12/02/2021 12:08:57 AM - Dec 1 Payment
November 15 2021 21DB - 11/10/2021 10:10:06 AM - Nov 15 Database

- Se
Ex
[-]
+ Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year (FAPU-1)___
+ Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year (FAPU-2)___
+ Foundation Aid Pupil Units Based on Students Served in the Base Year (FAPU)___
+ Charter School Aids for Districts (CHART)___
+ Attendance Output Report (ATT)___
+ Building Aid Report (BLD)___
+ Building Aid Report Estimated (BLDEST)___



Use to see why/how
State Aid has changed

Reports Related to Building Aid

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IMPORTANT INFORMATION ABOUT BUILDING AID

1

[2021-22 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](#)

2

3

4

1. Retro Bonds – projects that started out being funded by bond issuance as a grouping (pre 7/1/2002)
2. **Capital Projects since SED switched to aiding projects by individual project #s**
3. Capital Outlay Detail – Capital outlay projects from before 7/1/2002
4. Shows balance of EXCEL Aid available

Check Remaining Balance of EXCEL Aid

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THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE EDUCATION DEPARTMENT
OPERATIONS AND MANAGEMENT SERVICES
STATE AID UNIT
WEST HALL #507, EDUCATION BUILDING
ALBANY, NEW YORK 12234

EXCEL COVER SHEET
OCTOBER 28, 2022

4

DISTRICT ALLOCATION
\$ 7,562,741

PROJECT	SA-139 ENTERED DATE	SA-139 CLAIM	EXCEL AMOUNT CERTIFIED BY SED *	REMAINING ALLOCATION TO BE CERTIFIED ****	SED EXCEL APPV DATE	CERT TO DASNY	DISBURSED TO DATE AMOUNT	LAST DISBURSEMENT DATE	EXCEL ** OVERPAYMENT AMOUNT	AID YEAR *** OVERPAYMENT DEDUCTED
0032-008	08/28/2008	\$ 819,785	\$ 819,785	\$ 6,742,956	07/05/2011	07/22/2011	\$ 819,785	06/28/2013	\$ 0	0000-00
0018-013	09/03/2008	\$ 39,648	\$ 39,648	\$ 6,703,308	07/05/2011	07/22/2011	\$ 39,648	02/15/2012	\$ 0	0000-00
0027-008	01/15/2009	\$ 104,475	\$ 104,475	\$ 6,598,833	07/05/2011	07/22/2011	\$ 104,475	02/15/2012	\$ 0	0000-00
0009-008	09/02/2009	\$ 1,054,802	\$ 1,054,802	\$ 5,544,031	07/05/2011	07/22/2011	\$ 1,054,802	06/28/2013	\$ 0	0000-00
0021-009	09/02/2009	\$ 32,835	\$ 32,835	\$ 5,511,196	07/05/2011	07/22/2011	\$ 32,835	02/15/2012	\$ 0	0000-00
0032-009	09/02/2009	\$ 36,574	\$ 36,574	\$ 5,474,622	07/05/2011	07/22/2011	\$ 36,574	02/15/2012	\$ 10	2012-13
0024-009	05/08/2012	\$ 156,699	\$ 156,699	\$ 5,317,923	05/09/2012	07/20/2012	\$ 156,699	06/28/2013	\$ 0	0000-00
0015-013	09/27/2012	\$ 541,676	\$ 541,676	\$ 4,776,247	09/28/2012	04/24/2013	\$ 541,676	06/30/2014	\$ 0	0000-00
0013-019	01/23/2013	\$ 145,000	\$ 145,000	\$ 4,631,247	02/26/2013	04/24/2013	\$ 145,000	06/30/2014	\$ 0	0000-00
0015-012	02/07/2013	\$ 792,013	\$ 792,013	\$ 3,839,234	02/12/2013	04/24/2013	\$ 0	00/00/0000	\$ 0	0000-00
0015-014	08/11/2015	\$ 106,238	\$ 106,238	\$ 3,732,996	01/07/2016	01/14/2016	\$ 106,238	08/31/2016	\$ 0	0000-00

Review Prospective Projects Report

3

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Review for projects that need FCR completed. To get a full year of building aid in 22-23, the FCR needs to be approved by 12/31/22:

PROJECT NUMBER: 0005-011 PROJECT NAME: HIGH SCHOOL
VOTER AUTHORIZATION DATE: 05/16/2017 BLD4 ** CHAPTER 97 **

COMMISSIONER APP DATE: 10/10/2019

DATE CONTRACT SIGNED: 01/08/20

FINAL CSC RECEIVE DATE: 09/01/2021

SA-139 RECEIVE DATE: 09/30/2020

FINAL FCR RECEIVE DATE: 00/00/0000

This is a Chapter 97 project. Chapter 97 projects are those with a Commissioner's Approval Date (CAD) on or after 7/1/11. They are subject to aid start rules included in Chapter 97 of the laws of 2011. Chapter 97 projects will not generate Building Aid or display data on this report until the SA-139, FINAL Certificate of Substantial Completion (CSC) and Final Cost Report all have been received and processed by SED. NOTE: Even if all three documents are received and on file, aid start for Chapter 97 projects may still be deferred if the SA-139 was not received in time to be included in the data file frozen in November of the school year prior to the aid year in which Building Aid could otherwise first start.

To Determine Estimated Assumed Debt Service – Use Tool on Our Website

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District Name											
		Reset Filter									
1. Select District		2. Reset Filter									
District Name	BEDS Code	Project#	1st Year	Final Year	Pay 1st - Last	Single Pay Amt	SA139 Total Cost	FCR Total Cost	CAD	Pros EPC	Current A/R
		0003-007	2020	2035	1	81,777	1,985,391	0	3/30/2018		0.628
		0003-009	2020	2034	2	1,656	40,200	0	6/14/2019		0.628
		0004-008	2020	2034	2	49,203	2,034,012	0	6/19/2019		0.628
		0004-010	2020	2034	2	18,107	439,605	0	6/14/2019		0.628
		0005-011	2021	2035	2	261,864	6,890,817	0	10/10/2019		0.628
		0005-014	2020	2035	1	451,215	11,062,572	0	3/30/2018		0.628
		0005-016	2020	2034	2	3,495	84,848	0	6/14/2019		0.628
		0006-006	2020	2035	1	132,759	5,303,197	0	3/30/2018		0.628
		0006-009	2020	2034	2	1,980	48,076	0	6/14/2019		0.628
		0007-004	2020	2035	1	152,318	4,957,655	0	3/30/2018		0.628
		0007-006	2020	2034	2	5,869	142,500	0	3/27/2019		0.628
		0007-007	2020	2034	2	2,052	49,829	0	6/14/2019		0.628
		0008-006	2020	2034	2	105,612	3,520,899	0	6/19/2019		0.628
		0008-008	2020	2034	2	10,503	255,000	0	3/27/2019		0.628
		0008-009	2020	2034	2	9,673	234,843	0	6/14/2019		0.628
		0009-006	2019	2033	2	1,842,723	55,550,626	0	3/30/2018		0.628
		0009-011	2020	2034	2	3,074	74,619	0	6/14/2019		0.628
		0011-006	2020	2034	2	77,829	2,595,730	0	6/19/2019		0.628
		0011-008	2020	2034	2	65,697	1,595,000	0	3/27/2019		0.628
		0011-009	2020	2034	2	2,366	57,452	0	6/14/2019		0.628
		5015-004	2020	2034	2	0	396,636	0	3/30/2018		0.628
		5015-008	2020	2034	2	3,985	96,752	0	6/14/2019		0.628

261,864
 x 2
 523,728
 x .628
 328,901

Review Prospective Projects Report

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- ✓ Review for projects that are about to stop receiving building aid so you can plan for next year's Building Aid:

STATE AID BUILDING - PROSPECTIVE PROJECT AMORTIZATION

DISTRICT: _____ DATE _____ 22

PROJECT NUMBER: 0001-011 PROJECT NAME:
VOTER AUTHORIZATION DATE: 01/24/2006 BLD4

	JULY 2008	INTERIM YEARS	JULY 2022
ASSUMED PAYMENTS:	2	2	2
DEBT SERVICE:	499,920	499,920	499,920
AMORTIZED PRINCIPAL:	5,646,632	CAPITAL OUTLAY:	0
CMMSR APP DATE: 04/04/07 DATE CONTRACT SIGNED: 06/05/07 INT RATE: .038750 PPU: 15			
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 10/25/2007			



Review Prospective Projects Report

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Review for projects that need SA-139 filed so aid can start in the future:

```
*****  
PROJECT NUMBER: 0009-010      PROJECT NAME:      JUNIOR HIGH  
VOTER AUTHORIZATION DATE: 05/16/2017 BLD4      ** CHAPTER 97 **
```

```
COMMISSIONER APP DATE: 03/27/2019  
DATE CONTRACT SIGNED: 00/00/00      SA-139 RECEIVE DATE: 00/00/0000  
FINAL CSC RECEIVE DATE: 00/00/0000      FINAL FCR RECEIVE DATE: 00/00/0000
```

This is a Chapter 97 project. Chapter 97 projects are those with a Commissioner's Approval Date (CAD) on or after 7/1/11. They are subject to aid start rules included in Chapter 97 of the laws of 2011. Chapter 97 projects will not generate Building Aid or display data on this report until the SA-139, FINAL Certificate of Substantial Completion (CSC) and Final Cost Report all have been received and processed by SED. NOTE: Even if all three documents are received and on file, aid start for Chapter 97 projects may still be deferred if the SA-139 was not received in time to be included in the data file frozen in November of the school year prior to the aid year in which Building Aid could otherwise first start.

```
*****
```

Conclusion

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- ❑ Submit any needed surveys related to the year end audit(s)
- ❑ Review stateaid.nysed.gov/ for reports available with information about your district
- ❑ When Output Reports are posted for 22-23, review for reasonableness
- ❑ Submit FCRs by 12/31/22 if you want a full year of Building Aid to start in 22-23
 - ▣ Must be 18 months since CAD and SA-139 & CSC must be submitted as well

Questions?

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State Aid and Financial Planning Service

Questar III BOCES
10 Empire State Boulevard
Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

twitter.com/qiisap - @qiisap



Upcoming dates:

07/20/22

01/18/23

08/24/22

02/15/23

09/28/22

03/15/23

10/19/22

04/19/23

11/17/22

05/17/23

12/14/22

06/14/23