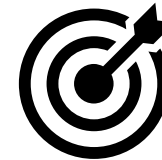


PUTTING STUDENTS FIRST



# Knowledge Café November 2024



State Aid and Financial Planning Service



# Agenda



2

- SBO Calendar for December 2024
- Kathy's Corner – Planning Tips for the 25-26 Budget Season
- Mid-Year Review – Areas to Review Now to Make the 2024-25 fiscal year and the 2025-26 budget process go as smooth as possible
- Questions and Answers







# SBO Calendar for December 2024

3



| Task   | Due Date | Filing Requirement | Notes   | Priority                  |
|--|----------|--------------------|---|---------------------------|
| Combined Fixed and Individual Payment Schedule for General Aid set by SED on December 1 <sup>st</sup> .<br>See: <a href="#">State Aid Unit's Webpage</a> | 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.<br>See: <a href="#">Standard Workday Reporting</a>                | 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, 2024.  |                           |
| Annual Medicaid Cost Settlement Report Due<br>See: <a href="#">Medicaid in Education</a>   | 12/31    | Annually           | <b>This due date has varied over the past several years. Check the Medicaid in Education website periodically throughout the year.</b>  | Required                  |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.)   | 12/31    | Monthly            |   | Recommended Best Practice |
| BOCES - service requests for next year (preliminary)   | 12/31    | Annually           |   | Recommended Best Practice |
| Budget Development - Begin/Continue  | 12/31    | Annually           |   | Recommended Best Practice |

<https://www.osc.ny.gov/retirement/employers/reporting-ea-officials/standard-work-day-and-reporting-resolution>





# SBO Calendar for December 2024

4

| Task   | Due Date | Filing Requirement | Notes   | Priority                  |
|--|----------|--------------------|---|---------------------------|
| 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 if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required                  |
| Cash Flow and Fund Balance - review for accuracy   | 12/31    | Monthly            |   | Recommended Best Practice |
| Complete eight evacuation drills, four lockdown drills before December 31st  | 12/31    | Annually           | One drill during lunch or assembly unless instruction is provided on how to evacuate during lunch or assembly. Four 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 12/31/2024 to receive two semi-annual payments of aid on the assumed debt service in 2025-26.  | Recommended Best Practice |
| ESSA Financial Transparency reporting due<br><b>Now SLFS Report</b>  | 12/31    | Annually           | School districts, except for Dependent districts, must submit 2023-24 expenditure data by December 31, 2024. Dependent districts will need to submit by March 1, 2025.  | Required                  |
| Federal and State Cafeteria Reimbursement Form   | 12/31    | Monthly            |   | Recommended Best Practice |







# SBO Calendar for December 2024

5

| Task   | Due Date | Filing Requirement | Notes   | Priority                  |
|--|----------|--------------------|---|---------------------------|
| 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 <a href="mailto:afrcode@osc.state.ny.us">afrcode@osc.state.ny.us</a>  | Required                  |
| Monthly Profit/Loss Statements for School Food Service   | 12/31    | Monthly            | Perform analysis on prior month's activities  | Recommended Best Practice |
| New IRS mileage reimbursement rate for the upcoming calendar year  | 12/31    | Annually           | Currently .67/mile – 12/14/23 memo  | 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 the 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 |
| 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 1/15/2025.  | 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 12/31/2024, will ensure two, semi-annual building aid payments in 2024-25.  | Recommended Best Practice |







# SBO Calendar for December 2024

6



| Task   | Due Date | Filing Requirement | Notes   | Priority                  |
|--|----------|--------------------|---|---------------------------|
| Reconcile 2024-25 State Aid received to date   | 12/31    | Semi-Annually      | SAP's State Aid Reconciliation Template is generally 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 only | 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. *<br>* Several significant changes are being implemented for Uniform Grant Guidance including increasing the audit threshold to \$1,000,000 once the changes go into effect. | Required                  |
| State and Federal Projects - review of 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



7

- Focus was on a mid-year review:
  - Setting SMART goals (**S**pecific, **M**easurable, **A**chievable, **R**elevant, **T**ime-based) to be successful during the year.
  - Review of current budgets – any changes needed for 25-26?
  - Monthly reports – are they being done timely, any areas that need revisions in future budgets?
  - State Aid projections – How to read your GEN report and tie out the State Aid to what was in the State budget and how to record in your accounting records.
  - Fund Balance – Are you over the 4% limit? What steps can you take during the year not to have an issue at 6/30/25?
  - Corrective Action Plan from audits – What corrective actions were listed and are steps being taken now to resolve during 24-25?



# Fire and Emergency Drills

8

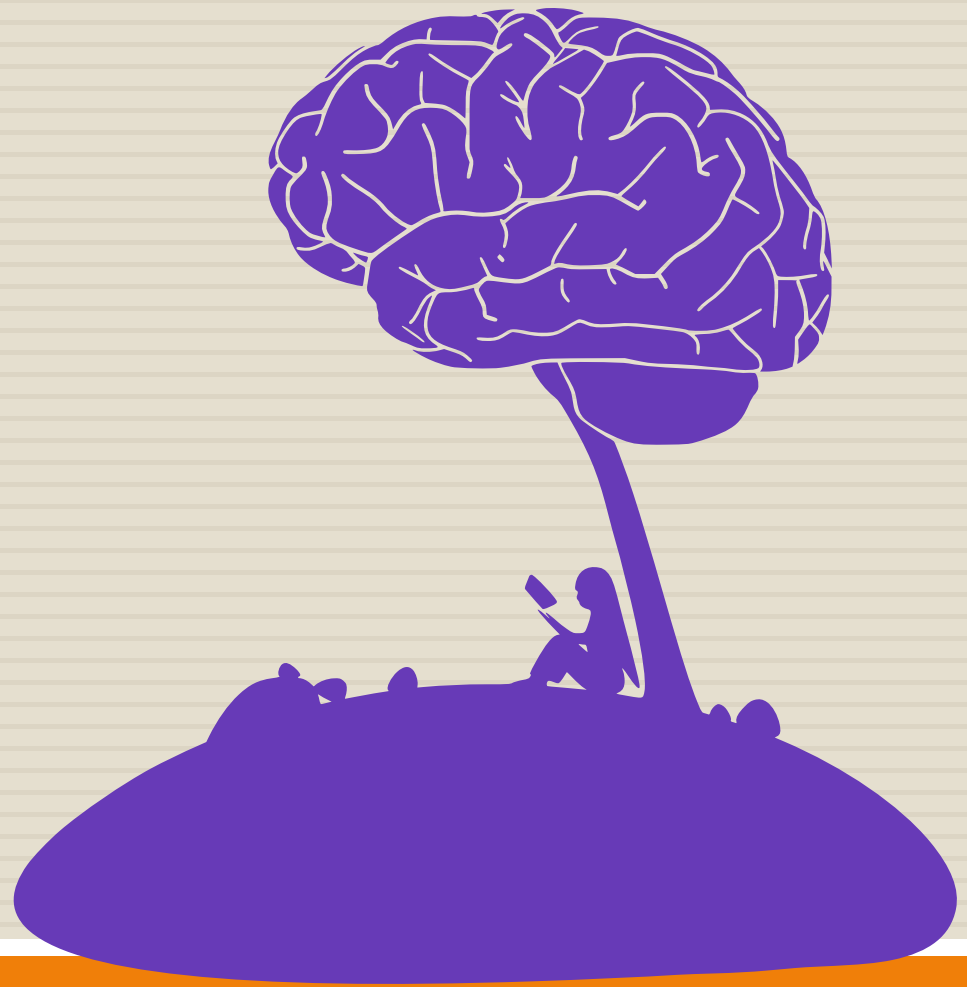
## Why You Do Them

### Education Law Section 807

#### Fire and emergency drills

1. It shall be the duty of the principal or other person in charge of every public or private school or educational institution within the state, other than colleges or universities, to instruct and train the pupils by means of drills, so that they may in a sudden emergency be able to respond appropriately in the shortest possible time and without confusion or panic. Such drills shall be held at least twelve times in each school year, eight of which required drills shall be held between September first and December thirty-first of each such year. Eight of all such drills shall be evacuation drills, four of which shall be through use of the fire escapes on buildings where fire escapes are provided or through the use of identified secondary means of egress. Four of all such required drills shall be lock-down drills. Drills shall be conducted at different times of the school day. Pupils shall be instructed in the procedure to be followed in the event that a fire occurs during the lunch period or assembly, provided however, that such additional instruction may be waived where a drill is held during the regular school lunch period or assembly. Four additional drills shall be held in each school year during the hours after sunset and before sunrise in school buildings in which students are provided with sleeping accommodations. At least two additional drills shall be held during summer school in buildings where summer school is conducted, and one of such drills shall be held during the first week of summer school. 1-a. In the case of after-school programs, events or performances which are conducted within a school building and which include persons who do not regularly attend classes in such school building, the principal or other person in charge of the building shall require the teacher or person in charge of such after-school program, event or performance to notify persons in attendance at the beginning of each such program, event or performance, of the procedures to be followed in the event of an emergency so that they may be able to respond in a timely, orderly manner.






9

## Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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



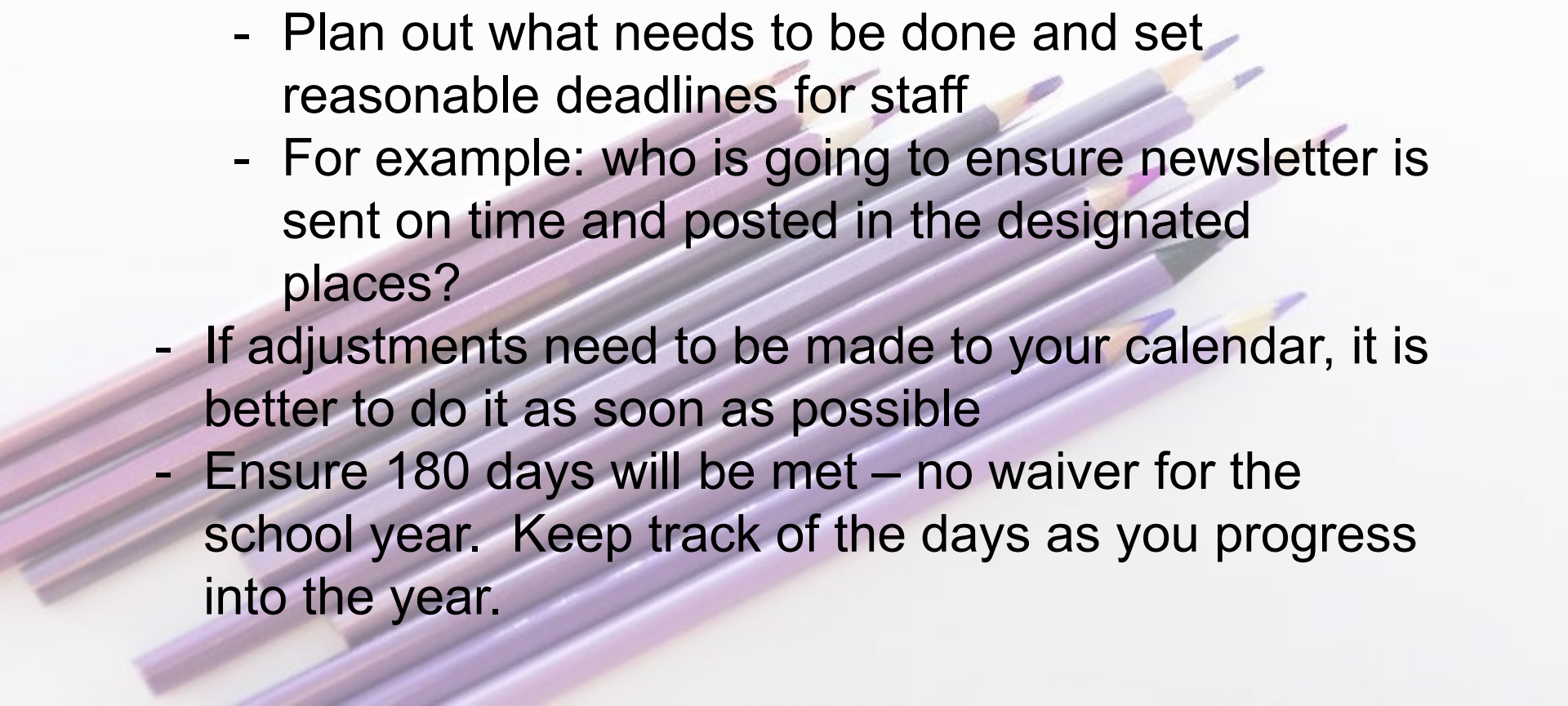
A decorative border featuring stylized purple and blue flowers and swirling vines, framing the central text area.

Important  
Winter/Spring Budget  
Dates to Remember  
as We Move into 2025



# School District Calendar

11

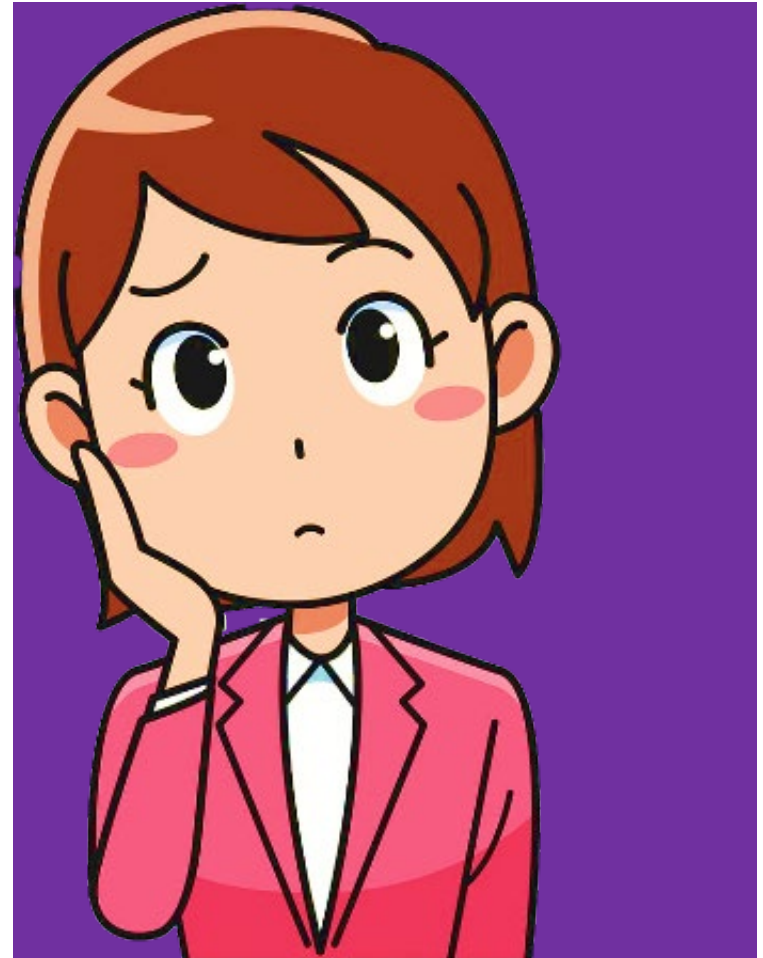
- Take the time to review your school district calendar to ensure dates are aligned correctly for the 2025-26 budget season.
    - Plan out what needs to be done and set reasonable deadlines for staff
    - For example: who is going to ensure newsletter is sent on time and posted in the designated places?
  - If adjustments need to be made to your calendar, it is better to do it as soon as possible
  - Ensure 180 days will be met – no waiver for the school year. Keep track of the days as you progress into the year.
- 



# January - February

12

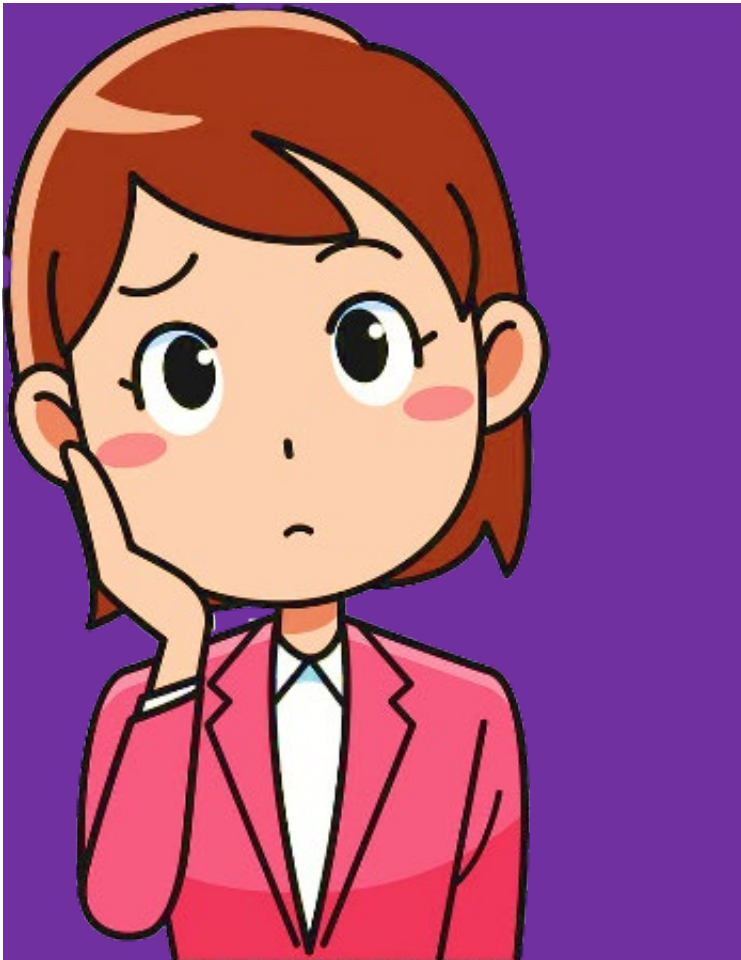
- Meet with finance committee and BOE to discuss upcoming budget season
  - ▣ What worked well, what didn't? What are the district goals? Provide scenarios based on assumptions of Foundation aid changes
- Begin/Submit program budget recommendations to present 2025-26 Preliminary Budget and prepare budget assumptions to BOE





# Spring Dates

13



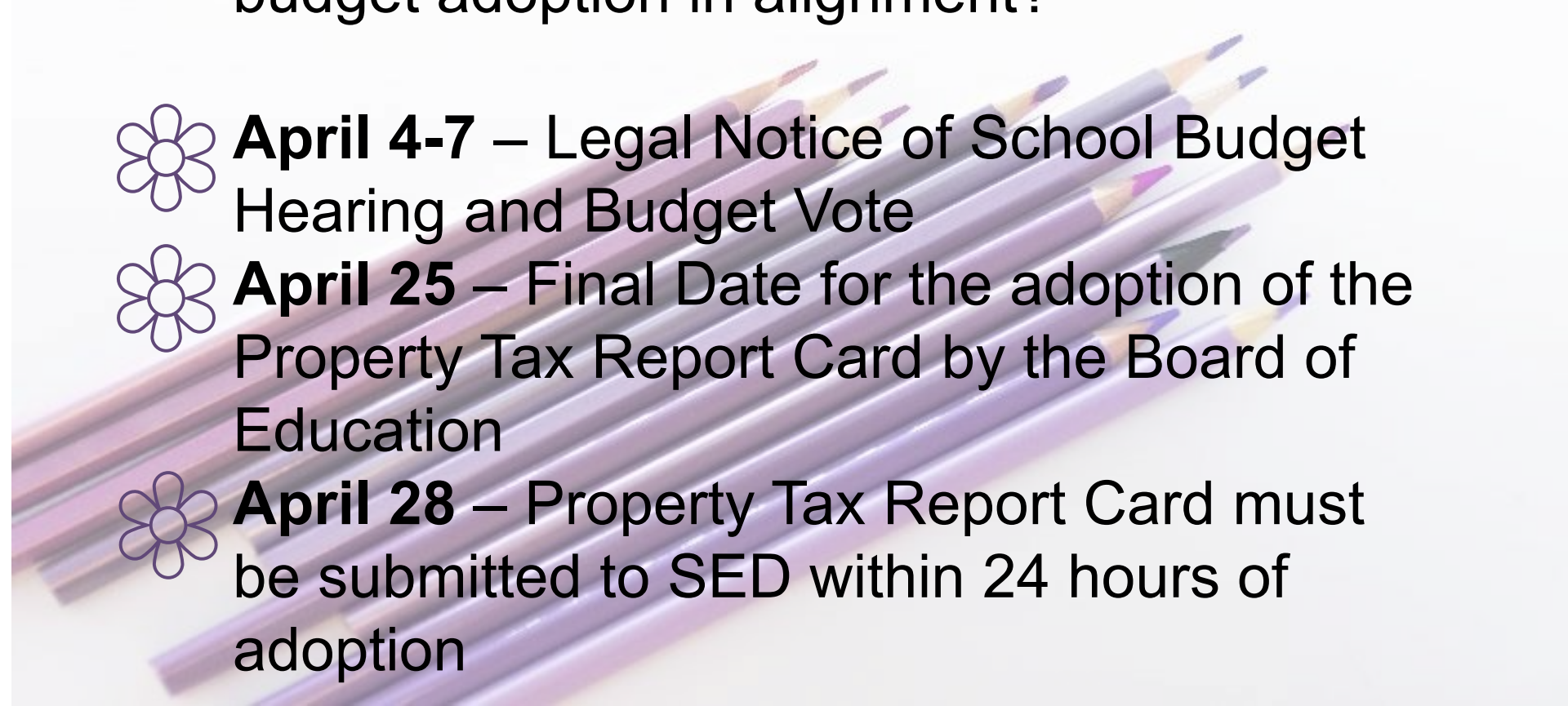



- **March 1 – Tap Cap Due**
  - ▣ Do you have access? Check now
- Help Line:
  - ▣ 1-866-321-8503 or 518-408-4934
- Technical issues, account set-up or log-in problems – Select option 1
- Questions related to completing the Property Tax Cap Form – Select option 3
- Email:  
[LGSAMonitoring@osc.ny.gov](mailto:LGSAMonitoring@osc.ny.gov)



# Property Tax Report Card – Check your Board Calendar Now

14

Does your Board meet monthly or Bi-monthly? If monthly, is the timing of the budget adoption in alignment?

- 
-  **April 4-7** – Legal Notice of School Budget Hearing and Budget Vote
  -  **April 25** – Final Date for the adoption of the Property Tax Report Card by the Board of Education
  -  **April 28** – Property Tax Report Card must be submitted to SED within 24 hours of adoption



# In Closing...

15

- Work together in the Business office so everyone knows who is responsible for which tasks throughout the budget process. Establish internal budget calendar, check-in meetings, work as a team.
- The goal of the planning hopefully leads to a successful school budget vote on **May 20<sup>th</sup>**
- Refer to Budget Calendars for additional guidance: <https://www.questar.org/wp-content/uploads/2024/06/Budget-Deadline-1.pdf> and Sample Calendar: <https://www.questar.org/wp-content/uploads/2024/06/Budget-Develop.pdf>





16

## Digging into the Winter Season



Odds and Ends Every SBO Should Check



17

# Final Cost Reports

Do You Have Any to Complete by  
12/31/24?



# Final Cost Reports

18

- Building Aid can start:
  - When it has been 18 months since the CAD and the SA-139, CSC and FCR have been submitted.
  - If 18 months since the CAD is between 7/1/24-12/31/24 and everything is done by 12/31/24, a full year of building aid will be paid.
  - If the 18 months falls between 1/1/25 and 6/30/25 then a ½ of building aid will be paid in 24-25.



# Review Your Prospective Project Amortization Report

19

\*\*\*\*\*  
PROJECT NUMBER: 0005-018      PROJECT NAME:      HIGH SCHOOL  
VOTER AUTHORIZATION DATE: 05/16/2017    BLD4      \*\* CHAPTER 97 \*\*

→ COMMISSIONER APP DATE: 05/17/2023  
DATE CONTRACT SIGNED: 06/27/23      SA-139 RECEIVE DATE: 09/28/2023  
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.

\*\*\*\*\*

**CAD= 5/17/23 + 18 months = 11/17/24**  
**Eligible for a full year of aid if FCR and CSC**  
**submitted by 12/31/24**



# Review Facilities Planning Website

20

- Facilities Planning website has:
- FCR template:
  - ▣ <https://www.p12.nysed.gov/facplan/SubInfo.htm>
- Change order approvals:
  - ▣ <https://www.p12.nysed.gov/facplan/CHANGOR1.HTM>
- If you need to talk to your Fiscal Associate:
  - ▣ [https://www.p12.nysed.gov/facplan/documents/P\\_MbyDistrict\\_001.htm](https://www.p12.nysed.gov/facplan/documents/P_MbyDistrict_001.htm)



21

# Review of Status in SAMS

Areas to Check At this Time



# SAMS Review

22

- Do you have any forms in the “Clean with Issues” status?
  - ▣ Forms A, FT, FB, and/or ST-3
  - ▣ If you do, now is the time to resolve the open issues to finalize aid for 24-25 and projections for 25-26.
- Do you operate your own Summer 4408 program?
  - ▣ If yes, did you submit the completed SS10-SS16 forms?
- Do you have a CPSE Committee?
  - ▣ If yes, did you submit the completed SS31-SS34 forms?
    - Did your treasurer bill your county for the 22-23 school year?



# Check that Capital Outlay Project was Approved and New Buses Reported

23

## Review SAMS Tree

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 with Issues](#)
- + [Form BP : Bus Purchase:](#)
- + [ST-3 Forms and Schedules \(Financial\): Clean](#)
- + [RSU Forms and Schedules: Clean](#)
- + [CPSE Administrative Forms and Schedules Certified](#)
- + [Schedule F6 : Bus Amortization: Clean](#)
- [NYSED Only Form Set:](#)
  - [ST-3 Total Calculations](#)
  - [Capital Outlay Exceptions Approval Form](#)
  - [SED Use Form Fields](#)

## Form BP – Bus Purchase

### Bus Purchase Approval Data

Note: Click On A Bus Number Below To View The Bus Form. To View All Bus Form Data For All Buses With An Aid Start Year Of 2017-2018 Or Later, Select "Reports" From The Main Menu, Then Bus Purchase Reports → Bus Detail Report.

| Bus Number | Vin Number        | Gross Cost | PO Date    | Status | Status Date | Approved Cost For Aid | Certified Date |
|------------|-------------------|------------|------------|--------|-------------|-----------------------|----------------|
| 0008       | 4UZABRFC3MCMJ9738 | 138069     | 07/11/2022 | CERT   | 02/14/2024  | 138069                | 02/09/2023     |
| 0009       | 4UZABRFCXSCVB1826 | 172363     | 10/04/2023 | CERT   | 09/27/2024  | 172363                | 06/24/2024     |
| 0016       | 4UZABRFC6LCLJ1029 | 123445     | 07/11/2022 | CERT   | 02/14/2024  | 123445                | 02/09/2023     |
| 0017       | 4UZABRFC7MCMF2172 | 125851     | 07/11/2022 | CERT   | 02/14/2024  | 125851                | 02/09/2023     |
| 0018       | 4UZABRFC9MCMF2173 | 125851     | 07/11/2022 | CERT   | 02/14/2024  | 125851                | 02/09/2023     |
| 0019       | 4UZABRFC5RCUE4286 | 135529     | 07/11/2022 | CERT   | 02/14/2024  | 135529                | 05/22/2023     |
| 0020       | 4UZABRFC7RCUE4287 | 135529     | 07/11/2022 | CERT   | 02/14/2024  | 135529                | 05/22/2023     |
| 0021       | 4UZABRFC9RCUE4288 | 135529     | 07/11/2022 | CERT   | 02/14/2024  | 135529                | 05/22/2023     |
| 0022       | 4UZABRFC2SCUW6207 | 163365     | 10/04/2023 | CERT   | 09/27/2024  | 163365                | 06/24/2024     |
| 0023       | 4UZABRFC4SCUW6208 | 163365     | 10/04/2023 | CERT   | 09/27/2024  | 163365                | 06/24/2024     |
| 0024       | 4UZABRFC6SCUW6209 | 163365     | 10/04/2023 | CERT   | 09/27/2024  | 163365                | 06/24/2024     |
| 0025       | 4UZABRFC2SCUW6210 | 163365     | 10/04/2023 | CERT   | 09/27/2024  | 163365                | 06/24/2024     |
| 0026       | 4UZABRFC4SCUW6211 | 163365     | 10/04/2023 | CERT   | 09/27/2024  | 163365                | 06/24/2024     |
| 0027       | 4UZABRFC6SCUW6212 | 163365     | 10/04/2023 | CERT   | 09/27/2024  | 163365                | 06/24/2024     |
| 0088       | 1GB3GRB78N1157868 | 63153      | 07/11/2022 | CERT   | 02/14/2024  | 63153                 | 02/09/2023     |
| 0089       | 1GB3GRB73N1158295 | 63154      | 07/11/2022 | CERT   | 02/14/2024  | 63154                 | 02/09/2023     |
| 0090       | 2C4RC1BG6RR111329 | 43071      | 06/06/2024 | CERT   | 10/15/2024  | 13596                 | 10/15/2024     |
| 0090       | 2C4RC1BG7NR212843 | 42423      | 08/31/2022 | CERT   | 02/14/2024  | 42423                 | 02/09/2023     |
| 0091       | 2C4RC1BG9NR212844 | 42423      | 08/31/2022 | CERT   | 02/14/2024  | 42423                 | 02/09/2023     |
| 0092       | 4UZABRFC1SCVB1827 | 165394     | 10/04/2023 | CERT   | 09/27/2024  | 165394                | 06/24/2024     |



# Does Your ST-3 Reconcile to Your External Audit?

24

- [-] ST-3 Forms and Schedules (Financial): Clean
  - [-] A. General Fund Menu:
    - [-] Exhibit A - Balance Sheet Ready
    - [-] Statement A1 - Summary Statement of Budget, Revenues and Variance Ready
    - [-] Statement A2 - Summary Statement of Budget and Expenditures Ready
    - [-] Statement A3 - Analysis of Fund Balance Ready
    - [-] Schedule A3 - General Fund Revenues Ready
    - [-] Schedule A4a - Expenditures by Function and Object of Expense Ready
    - [-] Schedule A4b - Expenditures by Function and Object of Expense Ready
    - [-] Schedule A4c - Expenditures by Function and Object of Expense Ready
  - [-] B. Special Aid Menu:
  - [-] C. School Food Service Menu:
  - [-] E. Public Library Menu:
  - [-] F. Debt Service Menu:
  - [-] G. Capital Funds Menu:
  - [-] H. Custodial Fund Menu:
  - [-] I. Permanent Fund Menu:
  - [-] J. Misc Special Revenue Fund Menu:
  - [-] K. Private Purpose Trust Menu:

- **Tip:** Go through each fund's *Analysis of Fund Balance* and agree to the audited F/S
- If it doesn't agree, drill down to see what changes are necessary and submit corrections under the Revisions section
- If you change expenditures in the ST-3 that generate aid, review Schedule C, Form FT and Form FB too



25

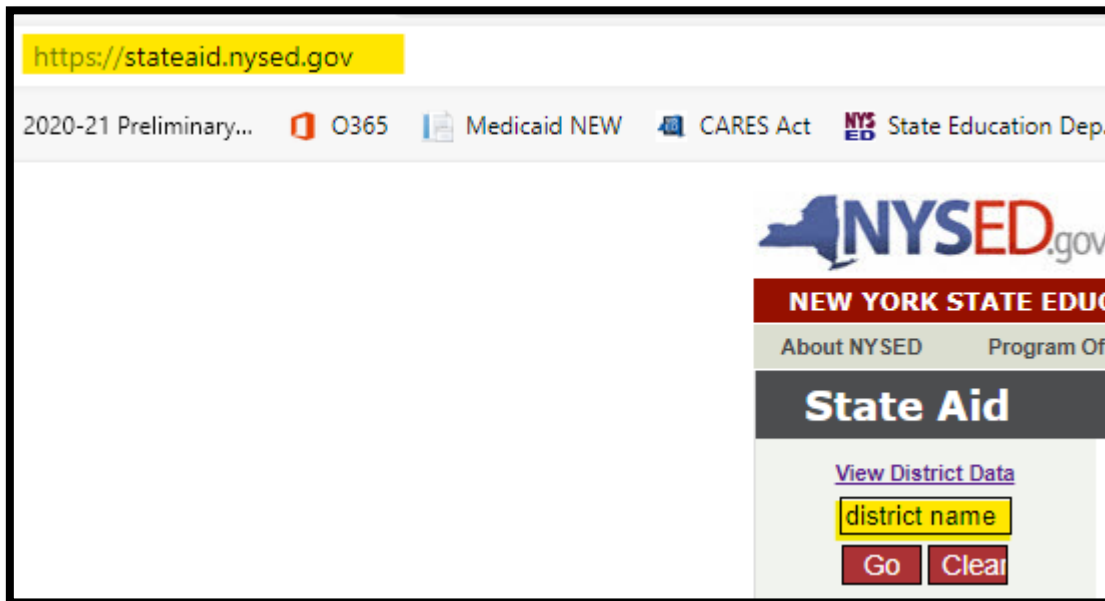
## 24-25 Output Reports

Review for Accuracy When they Are Posted



# Public View of Output Reports

26



The screenshot shows a web browser window with the address bar displaying <https://stateaid.nysed.gov>. The browser's address bar also shows tabs for "2020-21 Preliminary...", "O365", "Medicaid NEW", "CARES Act", and "NYS ED State Education Dep...". The main content area features the NYSED logo and the text "NEW YORK STATE EDUCATION". Below this, there are links for "About NYSED" and "Program Of". A prominent "State Aid" heading is followed by a "View District Data" link. A search input field contains the text "district name", and there are "Go" and "Clear" buttons below it.

## Public View:

Information is accurate  
as of 12:00 a.m. last  
night

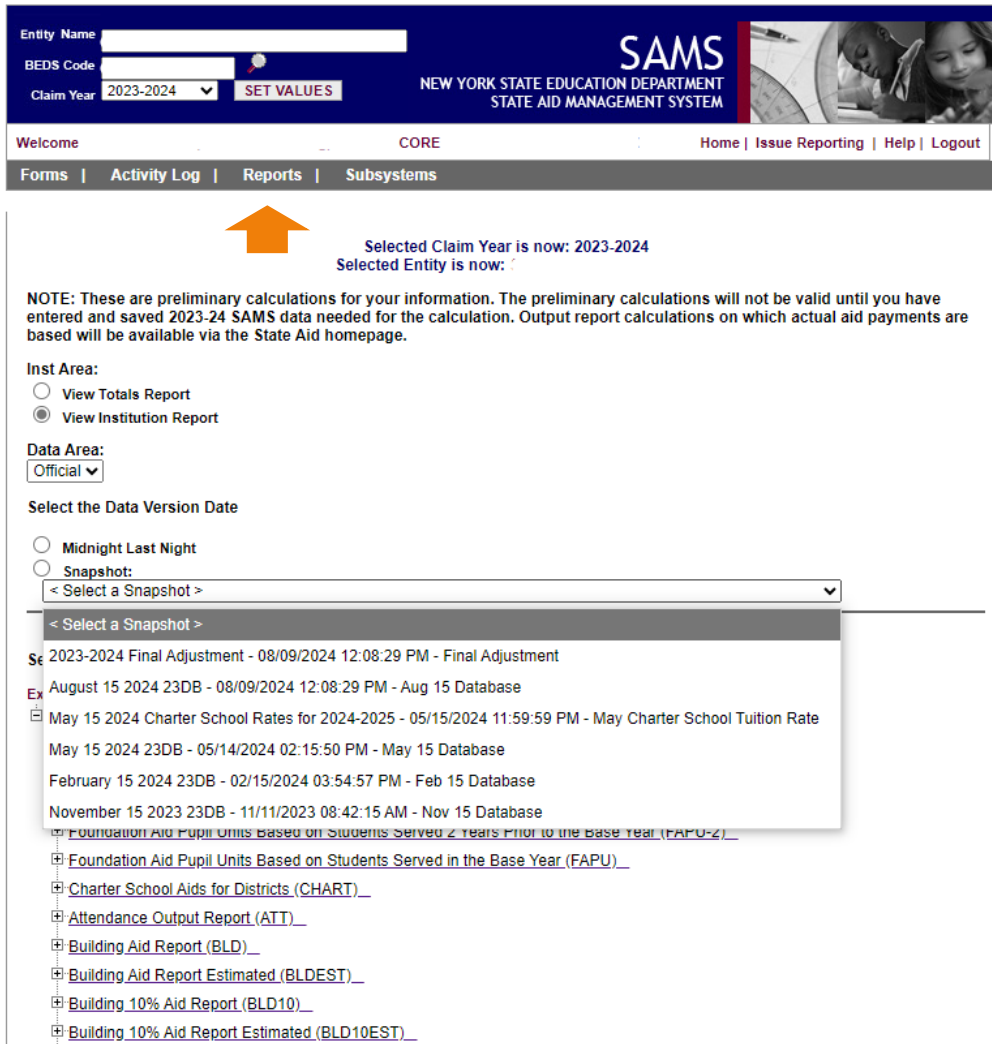
Updated daily, if  
information changes

Available to anyone to  
review



# Output Reports within SAMS

27



Entity Name

BEDS Code

Claim Year 2023-2024 SET VALUES

SAMS  
NEW YORK STATE EDUCATION DEPARTMENT  
STATE AID MANAGEMENT SYSTEM

Welcome CORE Home | Issue Reporting | Help | Logout

Forms | Activity Log | Reports | Subsystems

Selected Claim Year is now: 2023-2024  
Selected Entity is now:

NOTE: These are preliminary calculations for your information. The preliminary calculations will not be valid until you have entered and saved 2023-24 SAMS data needed for the calculation. Output report calculations on which actual aid payments are based will be available via the State Aid homepage.

Inst Area:

☐ View Totals Report  
☒ View Institution Report

Data Area:

Official

Select the Data Version Date

☐ Midnight Last Night  
☐ Snapshot:

< Select a Snapshot >

< Select a Snapshot >

2023-2024 Final Adjustment - 08/09/2024 12:08:29 PM - Final Adjustment

August 15 2024 23DB - 08/09/2024 12:08:29 PM - Aug 15 Database

May 15 2024 Charter School Rates for 2024-2025 - 05/15/2024 11:59:59 PM - May Charter School Tuition Rate

May 15 2024 23DB - 05/14/2024 02:15:50 PM - May 15 Database

February 15 2024 23DB - 02/15/2024 03:54:57 PM - Feb 15 Database

November 15 2023 23DB - 11/11/2023 08:42:15 AM - Nov 15 Database

[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 \(BLDEST\)](#)

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

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

Within SAMS View:

Only available to those with access to SAMS for your district

You get to decide if you want to look at a current report (select Midnight Last Night) or one based on the various databases pulled during the year (select Snapshot and the specific database)

Comparing two time periods can be helpful to see the effect of submitted changes



[-] Reports

- + General Formula Aid Output Report (GEN)
- + Foundation Aid (FOUNDATION)
- + 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)
- + Building 10% Aid Report (BLD10)
- + Building 10% Aid Report Estimated (BLD10EST)
- + Building Aid Output Report (BLD3)
- + Building Aid Output Report Estimated (BLD3-EST)
- + Building Aid Output Report (BLD4)
- + Building Aid Output Report Estimated (BLD4-EST)
- + Building Condition Survey (BCS)
- + Building Summary Aid Report (BLD-SBA)
- + Transportation Aid Output Report (TRA)
- + Transportation Aid Output Report Estimated (TRAEST)
- + Approved Operating Expense Report (AOE)
- + Approved Operating Expense Report (AOEEST)
- + Private Excess Cost Aid Output Report (PRI)
- + Public Excess Cost & Excess Cost Aid Setaside Output Report (PUB)
- + Instructional Material Aids (IMA)
- + Universal Pre-K Grant (UPREK)
- + Actual Nonresident Tuition Report for Prior Year (NRT)
- + Estimated Nonresident Tuition Report for Current Year (NRTEST)
- + Employment Preparation Education Aid (SA-EPE)
- + Component School District BOCES Aid (BOC-CMP)
- + Estimated Component School District BOCES Aid (EST-BOC-CMP)

- 1 Use this to complete the State Aid reconciliation template from our website.
- 2 Reconcile building aid to this report. We have a building aid template on our website. Remember only projects generating aid are included.
- 3 Let the person entering claims in STAC know your thresholds so they capture all the children generating aid but don't spend excess time costing out children below thresholds.
- 4 If you have non-residents you bill for, review the NRT rates for reasonableness and also prepare notices to other districts/parents explaining what you are/will be billing them for 24-25.



# What Else Am I Looking For?

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- ✓ Reasonableness – are the amounts similar to last year?
  - ✓ Current aid
  - ✓ Next year's projections
- ✓ New items included?
  - ✓ Bus purchase
  - ✓ Transportation fringes
  - ✓ \$100,000 Transfer to Capital project
  - ✓ Building Condition Survey
  - ✓ Completed capital project



# Something Doesn't Look Right?

30

- If Output Reports don't seem accurate:
  - ▣ Review **source of information** from report.
  - ▣ Trace information back to source document.
  - ▣ Update source document with accurate information in Revision section.
  - ▣ Make sure to “Submit” changes in SAMS!
  - ▣ Still not sure? Give us a call.

## TRANSPORTATION FORMULA AID OUTPUT REPORT (TRA)

[Glossary](#)

ENTRIES 1 - 8 ARE USED TO CALCULATE THE DEDUCTIONS FOR OTHER PURPOSE, BUSES LEASED TO OTHERS AND NONRESIDENT TRANSPORTATION RATIOS FOR COMPUTING NONAIDABLE EXPENDITURES ANNUAL MILEAGE:

|   |  |                            |
|---|--|----------------------------|
| 1 | FOR REGULARLY SCHEDULED ROUTES (INCLUDING LATE TRIPS FROM SCHOOL TO HOME AND TO AND FROM BOCES PROGRAMS) | (FORM FT LINE 111)         |
| 2 | FOR SERVICES CONTRACTED TO OTHERS, PURSUANT TO SECTION 1709(25)(H), ED LAW                               | (FORM FT LINE 113)         |
| 3 | FOR BUSES LEASED TO OTHERS FOR TRANSPORTATION OTHER THAN SECTION 1709(25)(H)                             | (FORM FT LINE 112)         |
| 4 | TO TRANSPORT 4408 SUMMER PUPILS  | (FORM FT LINE 114)         |
| 5 | FOR OTHER PURPOSES EXCLUDING SUMMER SCHOOL   | (FORM FT LINE 115A)        |
| 6 | FOR DISTRICT OPERATED SUMMER SCHOOL PROGRAM (EXCLUDING 4408 AND BOCES SUMMER SCHOOL)                     | (FORM FT LINE 115B)        |
| 7 | FOR OTHER PURPOSES INCLUDING SUMMER SCHOOL   | (SUM ENTS 5, 6)            |
| 8 | TOTAL ANNUAL MILEAGE - ALL PURPOSES EXCLUDING MILEAGE 4408 SUMMER PUPILS                                 | (SUM ENTS 1 THRU 3, ENT 7) |
| 9 | RATIO OTHER PURPOSES MILEAGE TO TOTAL INCLUDING SUMMER SCHOOL (ENT 9 IS USED IN ENT 89)                  | (ENT 7 / ENT 8)            |



# SLFS Reporting Issues

From Reviewing Some of the First Ones Completed

Due 12/31/24 for all but Big 5 (due 3/1/25)



# SLFS Reporting Issues

32

- ❑ Column C is looking for a valid ST-3 code
  - ❑ Template tries to fill in the column based on what is in Column A
    - If you use a different chart of accounts than the Uniform System of Accounts, then either adjust formula or type ST-3 code in Column C
    - Column D, E, F, G will all fill in with a proper ST-3 codes in Column C
- ❑ Version 1.3 needs a patch if you have either salaries in (C) or Exclusions funded with federal funds
  - ❑ Send us your template and we will make the revision
  - ❑ Version 1.4 has been revised for those situations
- ❑ If 7 or 8 doesn't apply (tech hardware/software) then leave Part II column blank or put 0
- ❑ If you change a code to Exclusion – then there shouldn't be a Part II code or a program (SE) code – delete them!



# What is the Uniform System of Accounts?

33

## **General Municipal Law Section 36**

### Systems of accounts

The state comptroller may formulate and prescribe systems of keeping accounts for the municipal corporations, districts, agencies and activities specified in [§ 30 \(Reports\)](#). The comptroller, from time to time, whenever he shall deem it necessary, may direct the installation of a system of keeping accounts by any one or more of the municipal corporations, industrial development agency, districts, agencies or activities for which such system was formulated and prescribed. Any officer who shall refuse or willfully neglect to comply with such direction of the comptroller within such reasonable time as the comptroller may prescribe shall be guilty of a misdemeanor. The comptroller may, however, and upon good and sufficient cause shown shall, extend such prescribed time as may be reasonable and necessary. The expense of installing a system of keeping accounts in pursuance of this section shall be paid out of such appropriation as shall be made to carry this article into effect.



STATE OF NEW YORK  
DEPARTMENT OF AUDIT AND CONTROL  
DIVISION OF MUNICIPAL AFFAIRS



ARTHUR LEVITT, STATE COMPTROLLER



UNIFORM SYSTEM OF ACCOUNTS  
SCHOOL DISTRICTS

When was the last time we  
saw .5 codes vs. .45 codes?

# Arthur Levitt Sr.

American politician



Arthur Levitt Sr. was an American lawyer and politician who served as the 50th New York State Comptroller from 1955 to 1978. Levitt was born in Brooklyn in 1900. He served in the U.S. Army in World Wa...

## OPTIONAL OBJECTS OF EXPENDITURE

### .45 MATERIALS AND SUPPLIES

Districts may identify costs for particular types of supplies by assigning specific code numbers as desired. The following is shown as an illustrative example using prefix .5 instead of .45 in order to save coding space.

|   |  |
|---|--|
| .501 General                                  | .545 Plumbing                          |
| .502 Workbooks                                | .546 Hardware Supplies                 |
| .507 Paper Supplies                           | .547 Lumber Supplies                   |
| .508 Printed Supplies                         | .548 Metal                             |
| .509 Stationery                               | .549 Small Tools                       |
| .510 Duplicating Supplies                     | .550 Window Glass                      |
| .511 Photo Supplies                           | .551 Painting Supplies                 |
| .512 Standardized Tests                       | .552 Fertilizers                       |
| .513 Sheet Music                              | .553 Other Ground Development Supplies |
| .514 Records and Tapes                        | .560 Uniforms                          |
| .515 Maps, Globes, Charts                     | .570 Automotive Accessories and Parts  |
| .521 Books                                    | .571 Gasoline                          |
| .522 Films                                    | .572 Oil and Lubricants                |
| .523 Phonograph Records                       | .573 Tires and Chains                  |
| .524 Periodicals                              | .580 Groceries                         |
| .525 Other Library Supplies                   | .581 Bakery Products                   |
| .534 Library Supplies                         | .582 Ice Cream                         |
| .540 Cleaning, Waxing and Sanitation Supplies | .583 Meats and Fish                    |
| .541 Sealers and Sweeping Compounds           | .584 Milk and Dairy Products           |
| .542 Mops, Brooms and Brushes                 | .585 Produce                           |
| .543 Custodial Paper Supplies                 | .586 China, Glassware                  |
| .544 Electrical Supplies                      | .587 Silverware and Utensils           |



# Current Objects of Expenditures

35

The object of the expenditure (the fifth digit in the code) is a secondary classification and identifies the item purchased or service obtained in order to carry out a function. The object is identified by the fifth and final digit:

|    |                              |
|----|------------------------------|
| .1 | Personal Services            |
| .2 | Equipment and Capital Outlay |
| .4 | Contractual and Other        |
| .6 | Debt Service Principal       |
| .7 | Debt Service Interest        |
| .8 | Employee Benefits            |
| .9 | Interfund Transfer           |

As you develop your budget for 25-26, are there areas that could more closely follow the Uniform System of Accounts (USA)?

| General Fund                 |   |
|------------------------------|---|
| Basic Objects of Expenditure |   |
| .10                          | Teacher Salaries, Pre-Kindergarten  |
| .11                          | Teacher Salaries, ½ Day Kindergarten                                      |
| .12                          | Teacher Salaries, K-6   |
| .13                          | Teacher Salaries, 7-12  |
| .14                          | Substitute Teacher Salaries   |
| .15                          | Instructional Salaries  |
| .16                          | Noninstructional Salaries   |
| .45                          | Materials and Supplies  |
| .471                         | Tuition Paid to Public Districts in NYS (excluding Special Act Districts) |
| .472                         | Tuition - All Other   |
| .473                         | Payments to Charter Schools   |
| .48                          | Textbooks   |
| .49                          | BOCES Services  |



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# Meeting with Special Education

## Hot Topics for the Winter Season



# Suggested Topics

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- Are all the Special Education grants submitted and approved? 7/24 MOE completed?
  - ▣ Are we trending up or down?
    - Use this for 25-26 budget planning – what needs to come back to the General Fund or what can be moved to the Special Aid Fund?
- Any new high cost children this school year? What are the expected costs?
  - ▣ Review 24-25 budget to ensure enough funding and also to issue POs for expected costs.
  - ▣ Include this information in your 25-26 budget file as additional costs in 24/25 may generate additional aid in 25/26. Plan for both the additional expense and additional revenue.





# Suggested Topics (con't)

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- Are our class configurations working or do we need to increase/decrease the number of sections of self-contained classroom?
- Are there enough or too many therapists based on current IEP needs?
  - ▣ What is the plan for the rest of the year and what could be recommended for the 25/26 budget?
- What training opportunities has the person doing the STAC submissions attended?
  - ▣ Do they need more training?
  - ▣ What categories of SWD have been STAC'd? Which ones haven't been done and what is the plan for completion?



# State Aid Payments

When Am I Going to Get State Aid?



| Month     | Payment Description and Account Code to Charge                 | General Aid Payment Schedule | Excess Cost Aid Payment Schedule  | IMA Payment Schedule | STAR Payment Schedule | Prior Year Accrual | Other | Who Receives   |
|-----------|--|------------------------------|---|----------------------|-----------------------|--------------------|-------|--|
| July      | Prospective Building Aid (A3101) if not accrued in prior year. | X                            |   |                      |                       |                    |       | Districts due building aid from prior years as a result of the timing of the SA-139 filings may receive this payment. If in prior year's A410 "Due from State/Federal" do not recognize as revenue in the current year. There is a <b>July Deferred Building Aid Payment Cert</b> available at the NYSED State Aid website for districts receiving this payment. |
| August    | Prior Year Excess Cost Aid payment (A410)                      |                              |   |                      |                       | X                  |       | All districts will receive this payment on or about 8/15. The prior year's (PY) <b>Excess Cost Aid Cert</b> will be updated to reflect this payment. This is part of PY's aid and should have been accrued on June 30 <sup>th</sup> of the prior year. Districts receive 15% (lesser of estimate per Adopted Budget or actual) minus share of Medicaid payments. |
| September | Mobile Sports Wagering Payment (A3102)                         | X                            |   |                      |                       |                    |       | The payment represents the portion of the district's \$3609-a aids paid in September with Mobile Sports Wagering funds. A <b>Mobile Sports Wagering Payment Cert</b> will be available for your district for this payment.   |
| September | Cannabis Revenue Payment (A3102)                               | X                            |  |                      |                       |                    |       | The payment represents the portion of the district's \$3609-a aids paid in September with Cannabis Revenue funds. A <b>Cannabis Revenue Payment Cert</b> will be available for your district for this payment.   |
| September | Lottery Aid/Textbook pmt. (A3102 and A3260-Textbook)           | X                            |   | X                    |                       |                    |       | All districts will receive this payment. Wealthy districts may only receive the portion related to textbook aid. A <b>Lottery Aid Payment Cert</b> will be available for your district for this payment.   |
| September | Balance of PY General Aid Payment (A410)                       |                              |   |                      |                       | X                  |       | Districts whose calculated General Aids exceed the projected amount in the PY adopted budget. A <b>September General Aid Cert</b> is available for this payment. If the PY GEN Output Report has an amount on line 42 that will be paid at this time. Accrued @ 6/30 of PY.  |
| September | BOCES Aid Payment (A440)                                       |                              |   |                      |                       | X                  |       | BOCES receives the balance of the prior year's BOCES aid for its component districts in September and this is then forwarded to the school districts. There is no payment certification on the State Aid website for this payment. Accrued @ 6/30 of the prior year.   |
| September | Balance of PY Excess Cost Aids Payment (A410)                  |                              |   |                      |                       | X                  |       | Districts whose calculated Excess Cost Aids exceed the projected amount in the PY adopted budget. The prior year's <b>Excess Cost Aid Cert</b> will be updated to reflect this amount on it. If the PY Gen Output Report has an amount on line 130 that will be paid at this time. Accrued @ 6/30 of PY.   |
| September | VLT Lottery Grant (A3102)                                      | X                            |   |                      |                       |                    |       | All districts will receive this payment. A <b>VLT Lottery Grant Payment Cert</b> is available with payment information on it.  |
| October   | VLT Lottery Grant (A3102)                                      | X                            |   |                      |                       |                    |       | All districts will receive this payment. The <b>VLT Lottery Grant Payment Cert</b> is updated to reflect the October payment.  |
| October   | General Aid Payment (A3101)                                    | X                            |   |                      |                       |                    |       | Districts that rely very heavily on state aid as their primary revenue source may receive a payment in October. Review PY activity to see if your district received a payment at this time. Payment will be made by 10/15.   |
| October   | STAR Aid Payment (A1085)                                       |                              |   |                      | X                     |                    |       | Districts which experience a loss in tax revenues due to a reduction in school taxes (stemming from reduced property assessments) may receive a payment by 10/15. Details pertaining to this payment can be found under the <b>STAR Aid Cert</b> .   |
| November  | VLT Lottery Grant (A3102)                                      | X                            |   |                      |                       |                    |       | All districts will receive this payment. The <b>VLT Lottery Grant Payment Cert</b> is updated to reflect the November payment.   |
| November  | General Aid Payment (A3101)                                    | X                            |   |                      |                       |                    |       | Heavily state aid dependent districts may receive a payment in November. Review the <b>General Aid Cert</b> (this cert is generally on the web page by mid-November) to see if your district is scheduled to receive a payment at this time. Payment will be made by 11/15.  |
| November  | STAR Aid Payment (A1085)                                       |                              |   |                      | X                     |                    |       | Districts which experience a loss in tax revenues due to a reduction in school taxes stemming from reduced property assessments may receive a payment by 11/15. Details pertaining to this payment can be found under the <b>STAR Aid Cert</b> .   |
| December  | VLT Lottery Grant (A3102)                                      | X                            |   |                      |                       |                    |       | All districts will receive this payment. The <b>VLT Lottery Grant Payment Cert</b> is updated to reflect the December payment.   |
| December  | General Aid Payment (A3101)                                    | X                            |   |                      |                       |                    |       | Many districts receive a Gen. Aid payment in December. Review the <b>General Aid Cert</b> to see if your district receives a payment at this time. Payment will be made by 12/15.  |



|                       |   |   |   |   |   |  |   |  |
|-----------------------|---|---|---|---|---|--|---|--|
| December              | Excess Cost Aid Payment                               |   | X |   |   |  |   | All districts will receive this payment. This is the 1st payment for current year excess cost aids. Districts receive 25% (lesser of estimate per Adopted Budget or actual) minus share of Medicaid payments. An <b>Excess Cost Aid Cert</b> will be available to show the details of this payment. Payment will be by 12/15.  |
| December              | STAR Aid Payment (A1085)                              |   |   |   | X |  |   | Districts which experience a loss in tax revenues due to a reduction in school taxes (stemming from reduced property assessments) may receive a payment by 12/15. Details pertaining to this payment can be found under the <b>STAR Aid Cert</b> .   |
| December              | Charter School Supplemental Basic Tuition Aid (A3289) | X |   |   |   |  |   | Districts which pay charter school supplemental basic tuition for any resident students attending charter schools will receive a payment which is equal to the amount of tuition paid to charter schools each year. Details for this payment can be found under the <b>Charter School Supplemental Basic Tuition Payment Cert</b> .  |
| January               | VLT Lottery Grant (A3102)                             | X |   |   |   |  |   | All districts will receive this payment. The <b>VLT Lottery Grant Payment Cert</b> is updated to reflect the January payment.  |
| January               | General Aid Payment (A3101)                           | X |   |   |   |  |   | Districts will receive a January payment depending on what % of their total budget is funded by state aid. Review PY activity to see if your district received a payment. A payment cert will be available <b>General Aid Spring Advance Cert</b> with the winter payment amounts included though maybe not until after payment has been received. Payment will be made by the last business day of January.   |
| January               | STAR Aid Payments (A3101)                             |   |   |   | X |  |   | Districts which experience a loss in tax revenues due to a reduction in school taxes (stemming from reduced property assessments) may receive a payment by the 1st business day of the month. Details pertaining to this payment can be found under the <b>STAR Aid Cert</b> .   |
| February              | VLT Lottery Grant (A3102)                             | X |   |   |   |  |   | All districts will receive this payment. The <b>VLT Lottery Grant Payment Cert</b> is updated to reflect the February payment.   |
| February              | General Aid Payment (A3101)                           | X |   |   |   |  |   | Districts will receive a February payment depending on what % of their total budget is funded by state aid. Review PY activity to see if your district received a payment. A payment cert will be available <b>General Aid Spring Advance Cert</b> with the winter payment amounts included though maybe not until after payment has been received. Payment will be made by the last business day of February. |
| February              | BOCES Aid Payment (A3103)                             |   |   |   |   |  | X | BOCES receives a portion (25%) of the aid due to its components for the fiscal year and then forwards payments on to the component school districts. There is no payment certification on the state aid website for this payment.  |
| March                 | VLT Lottery Grant (A3102)                             | X |   |   |   |  |   | All districts will receive this payment. The <b>VLT Lottery Grant Payment Cert</b> is updated to reflect the March payment.  |
| March                 | General Aid Payment (A3101)                           | X |   |   |   |  |   | Districts will receive a March payment depending on what % of their total budget is funded by state aid. Review PY activity to see if your district received a payment. The <b>General Aid Spring Advance Cert</b> will include this payment. Payment will be made by last business day of March.  |
| March                 | Excess Cost Aid Payment (A3101)                       |   | X |   |   |  |   | All districts will receive this payment. This is the 2nd payment for current year excess cost aids. Districts receive 45% (lesser of estimate per Adopted Budget or actual) minus share of Medicaid payments. The <b>Excess Cost Aid Cert</b> will be updated to show the details of this payment. Payment will be made by 3/15.   |
| March                 | Instructional Materials Aid (A3260, A3262 and A3263)  |   |   | X |   |  |   | The balance of textbook aid and the amounts payable to the school district for software, library materials and hardware aid will be paid in March. There will be a <b>Textbook, Software, Library Materials, Hardware Cert</b> for this payment.   |
| 4 <sup>th</sup> March | Sustaining Spring Advance (A3101)                     | X |   |   |   |  |   | Districts receive an advance of aid from the subsequent Spring payments. The <b>General Aid Spring Advance Cert</b> will include this payment amount on it. The projected April payment to the district will be reduced by the amount of this payment. Payment will be by last business day of March.  |



|       |   |   |   |  |   |  |   |  |
|-------|---|---|---|--|---|--|---|--|
| March | End of Year Payment (A3101)                           | X |   |  |   |  |   | If NYS has residual funds available from its "General Support of Public Schools" an End of State Fiscal Year payment may be made to school districts. The projected June payment for districts will be reduced by the amount of this payment. The <b>General Aid End of State Fiscal Cert</b> will be generated for this payment. Payment will be by last business day of March. |
| March | Commercial Gaming Payment (A3102)                     | X |   |  |   |  |   | All districts will receive this payment. The <b>Commercial Gaming Payment Cert</b> is updated to reflect the March payment which is 100% of the total commercial gaming grant amount.  |
| March | STAR Aid Payments                                     |   |   |  | X |  |   | Districts which experience a loss in tax revenues due to a reduction in school taxes stemming from reduced property assessments may receive a payment by 3/31. Details pertaining to this payment can be found under the <b>STAR Aid Cert</b> .  |
| March | Charter School Supplemental Basic Tuition Aid (A3289) | X |   |  |   |  |   | Districts which pay charter school supplemental basic tuition for any resident students attending charter schools will receive a payment which is equal to the amount of tuition paid to charter schools each year. Details for this payment can be found under the <b>Charter School Supplemental Basic Tuition Payment Cert</b> .  |
| April | General Aid Payment (A3101)                           | X |   |  |   |  |   | The April payment as estimated on the <b>General Aid Spring Advance Cert</b> will be paid by the last day of the April. It will be reduced by the amount of the Sustaining Spring Advance payment received in March.   |
| May   | General Aid Payment (A3101)                           | X |   |  |   |  |   | The May payment as estimated on the <b>General Aid Spring Advance Cert</b> will be paid by the last day of the May.  |
| June  | Excess Cost Aid Payment (A3101)                       |   | X |  |   |  |   | All districts will receive this payment. This is the 3rd payment for current year excess cost aids. Districts receive 15% (lesser of estimate per Adopted Budget or actual) minus share of Medicaid payments. The <b>Excess Cost Aid Cert</b> will be updated to show the details of this payment. Payment will be by June 15 <sup>th</sup> .                                    |
| June  | BOCES Aid Payment (A3103)                             |   |   |  |   |  | X | BOCES receives a portion (30%) of the aid due to its components for the fiscal year and then forwards payments on to the component school districts. There is no payment certification on the state aid website for this payment.  |
| June  | General Aid Payment (A3101)                           | X |   |  |   |  |   | The General Aids are recalculated based on data submitted through May 1 and the June payment is determined based on this info. A new <b>June General Payment Cert</b> is created and made available for this payment.  |



# Conclusion

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- ❑ Take time to evaluate how last year went and make plans for things you want to continue doing, things you want to change how you do them, and things you want to stop doing
- ❑ Review your output reports
- ❑ Review SAMS and update, if needed
- ❑ File FCRs for completed capital projects
- ❑ All after you have a relaxing Thanksgiving break!





# Questions?

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## State Aid and Financial Planning Service

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Option 1 (SAP)

<http://sap.questar.org>

[twitter.com/qiiisap](https://twitter.com/qiiisap) - @qiiisap



### 2024-25 Webinar Schedule:

|          |          |
|----------|----------|
| 07/17/24 | 01/22/25 |
| 08/14/24 | 02/19/25 |
| 09/18/24 | 03/19/25 |
| 10/29/24 | 04/16/25 |
| 11/20/24 | 05/21/25 |
| 12/18/24 | 06/18/25 |