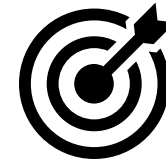


PUTTING STUDENTS FIRST



Knowledge Café November 2023

State Aid and Financial Planning Service



Agenda

2



- ❑ SBO Calendar for December 2023
- ❑ Kathy's Corner – Thoughts from an interview with a seasoned Business Manager/Treasurer
- ❑ Tips on performing a mid-year review of the current budget, monthly reports, State Aid projections, fund balance and long-range planning opportunities
- ❑ Questions and Answers





SBO Calendar for December 2023



3

Task	Due Date	Filing Requirement	Notes	Priority
Combined Fixed and Individual Payment Schedule for General Aid set by SED on December 1 st . 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. See: 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, 2023.	Required
Annual Medicaid Cost Settlement Report Due See: Medicaid in Education	12/31	Annually	This due date has varied over 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
BOCES - service requests for next year (preliminary)	12/31	Annually		Recommended Best Practice
Budget Development - Begin/Continue	12/31	Annually		Recommended Best Practice





SBO Calendar for December 2023



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 12/31/2023 to receive two semi-annual payments of aid on the assumed debt service in 2024-25.	Recommended Best Practice
ESSA Financial Transparency reporting due	12/29	Annually	School districts, except for Dependent districts, must submit 2022-23 expenditure data by December 31, 2023. Dependent districts will need to submit by March 1, 2024.	Required
Federal and State Cafeteria Reimbursement Form	12/31	Monthly		Recommended Best Practice



SBO Calendar for December 2023



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 afrrfile@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 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 1/15/2024.	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 12/31/2023, will ensure two, semi-annual building aid payments in 2023-24.	Recommended Best Practice



SBO Calendar for December 2023



6



Task	Due Date	Filing Requirement	Notes	Priority
Reconcile 2023-24 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.	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

- **Standard Workday Reporting**
 - <https://www.osc.state.ny.us/retirement/employers/reporting-ea-officials/overview>
- **Office of Audit Services Financial Surveys**
 - Audits and Corrective Action Plans
- **Review of State Aid Reports**
 - Executive Budget
 - Legislative Budget
 - Output Reports
 - Building Aid Related Reports
 - Payment Certificates



8

Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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



Kathy's Corner

Interview with a Seasoned
Business
Manager/Treasurer

Varying Roles

10

District

- Small size district
- Medium size district
- Larger district

Role

- Business Manager
- Treasurer
- Asst. Superintendent
for Business
- HR

What Should You Know?

11

- ❑ It's ok to say that you do not know something!
- ❑ Where to look for resources
- ❑ Who to ask for help
- ❑ Key players
- ❑ District goals
- ❑ District priorities
- ❑ Learn the culture of the district

Changing Districts/BOCES

12

- What time of year are you going to a new district?
- Access what worked well in your previous district and what you can bring to your new district
- If you are leaving, be kind to the next person, leave notes, finish up tasks
- Know the Chain of Command
- Invest in your staff

Mid-Year Checkup



Mid-Year Checkup

14

Tasks Due
During the Year



Develop
a Plan of
Action to
Complete



Based on
SMART
Goals

SMART Goals

15

S	Specific	Make your goal specific and narrow for more effective planning	
M	Measurable	Make sure your goal and progress are measurable	
A	Achievable	Make sure you can reasonably accomplish your goal within a certain time frame	
R	Relevant	Your goal should align with your values and long-term objectives	
T	Time-based	Set a realistic but ambitious end date to clarify task prioritization and increase motivation	



Areas to Review

16

- ☑ Budget for 2023-24
 - ▣ Any areas of concern and/or excesses?
- ☑ Monthly Reports to the Board of Education
- ☑ State Aid Projections For Current Year
- ☑ Spending for 23-24 & Related State Aid in 24-25
- ☑ Fund Balance and Reserve Planning
- ☑ Long Range Planning
 - ▣ What are your district's priorities?





Budget for 2023-24

17

- ❑ Review Revenue Status and Appropriation Status Reports as of November 30, 2023.
- ❑ Look for areas that you may need to change in next year's budget and make note of them.
 - ❑ Areas under/over budgeted.
 - ❑ Budget lines that should be split out/combined.
- ❑ Consider recording receivables for Taxes and State Aid.
- ❑ What is your first look at profit or loss for 23-24?
 - ❑ How does that compare against your budget?

CENTRAL SCHOOL DISTRICT



Revenue Status Report By Function From 7/1/2023 To 11/30/2023

Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	Real Property Taxes	10,251,399.00	0.00	10,251,399.00	7,364,698.85	2,886,700.15
A 1040	Appropriation of Planned Balance	800,000.00	0.00	800,000.00	0.00	800,000.00
A 1090	Penalties on Taxes	7,000.00	0.00	7,000.00	0.00	7,000.00
A 1310	Non-Resident Tuition - Individual	10,000.00	0.00	10,000.00	0.00	10,000.00
A 1315	Continuing Education Tuition	2,000.00	0.00	2,000.00	0.00	2,000.00
A 1335	Other Student Fees & Chgs	0.00	0.00	0.00	687.74	-687.74
A 1489	Other Charges for Services	0.00	0.00	0.00	15.00	-15.00
A 2235	Services for BOCES	45,000.00	0.00	45,000.00	0.00	45,000.00
A 2401	Interest & Earnings	8,000.00	0.00	8,000.00	3,145.93	4,854.07
A 2665	Sale of Surplus	0.00	0.00	0.00	316.74	-316.74
A 2700	Reimb of Medicare Part D	15,000.00	0.00	15,000.00	0.00	15,000.00
A 2701	Refund Prior Year - BOCES	75,000.00	0.00	75,000.00	341,835.04	-266,835.04
A 2703	Misc. Refund - Prior Year	130,365.00	0.00	130,365.00	58,574.00	71,791.00
A 2770	Unclassified Revenue	1,000.00	0.00	1,000.00	85,184.09	-84,184.09
A 2772	E-Rate Revenue	20,000.00	0.00	20,000.00	18,764.26	1,235.74
A 3101	State Aid - Basic	11,268,202.00	0.00	11,268,202.00	844,337.00	10,423,865.00
A 3101.E	State Aid - Excess Cost	282,626.00	0.00	282,626.00	644,748.80	-362,122.80
A 3102	Lottery Aid	0.00	0.00	0.00	880,447.25	-880,447.25
A 3102.V	VLT Lottery Aid	0.00	0.00	0.00	37,117.82	-37,117.82
A 3103	State Aid - BOCES	738,813.00	0.00	738,813.00	296,624.00	442,189.00
A 3260	State Aid - Textbooks	53,621.00	0.00	53,621.00	0.00	53,621.00
A 3261	State Aid - Hardware	8,936.00	0.00	8,936.00	0.00	8,936.00
A 4601	Medicaid Reimbursement	95,000.00	0.00	95,000.00	34,318.51	60,681.49
A Totals:		26,272,953.00	0.00	26,272,953.00	10,610,815.03	15,662,137.97
Grand Totals:		26,272,953.00	0.00	26,272,953.00	10,610,815.03	15,662,137.97



CENTRAL SCHOOL DISTRICT



Appropriation Status Summary Report By Function From 7/1/2023 To 11/30/2023

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1010	BOARD OF EDUCATION	*	16,450.00	0.00	16,450.00	494.53	438.60	15,516.87
1040	DISTRICT CLERK	*	4,800.00	0.00	4,800.00	3,020.95	0.00	1,779.05
10		**	21,250.00	0.00	21,250.00	3,515.48	438.60	17,295.92
1240	CHIEF SCHOOL ADMINISTRATOR	*	245,357.50	151.92	245,509.42	84,488.35	3,599.55	157,421.52
12		**	245,357.50	151.92	245,509.42	84,488.35	3,599.55	157,421.52
1310	BUSINESS ADMINISTRATION	*	352,242.78	4,759.60	357,002.38	104,463.59	10,394.49	242,144.30
1320	AUDITING	*	20,700.00	0.00	20,700.00	8,172.92	18,716.50	-6,189.42
1325	TREASURER	*	71,700.16	0.00	71,700.16	25,546.14	0.00	46,154.02
1330	TAX COLLECTOR	*	39,300.00	0.00	39,300.00	25.00	0.00	39,275.00
13		**	483,942.94	4,759.60	488,702.54	138,207.65	29,110.99	321,383.90
1420	LEGAL	*	80,000.00	3,983.21	83,983.21	19,696.21	64,287.00	0.00
1430	PERSONNEL	*	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
1480	PUBLIC INFORMATION & SERVICES	*	92,440.00	0.00	92,440.00	1,850.88	0.00	90,589.12
14		**	175,440.00	3,983.21	179,423.21	21,547.09	64,287.00	93,589.12
1620	OPERATION OF PLANT	*	739,441.40	56,458.29	795,899.69	234,083.31	83,826.23	477,990.15
1621	MAINTENANCE OF PLANT	*	529,568.00	138,708.25	668,276.25	191,696.71	164,182.75	312,396.79
1622	UTILITIES OF PLANT	*	325,500.00	7,248.99	332,748.99	28,553.86	304,172.25	22.88
1670	CENTRAL PRINTING & MAILING	*	1,550.00	0.00	1,550.00	0.00	0.00	1,550.00
1680	CENTRAL DATA PROCESSING	*	326,352.27	0.00	326,352.27	0.00	0.00	326,352.27
16		**	1,922,411.67	202,415.53	2,124,827.20	454,333.88	552,181.23	1,118,312.09
1910	UNALLOCATED INSURANCE	*	69,455.08	0.00	69,455.08	73,305.00	0.00	-3,849.92
1920	SCHOOL ASSOCIATION DUES	*	7,950.00	0.00	7,950.00	0.00	855.00	7,095.00
1981	BOCES ADMINISTRATIVE COSTS	*	181,462.00	0.00	181,462.00	0.00	0.00	181,462.00
19		**	258,867.08	0.00	258,867.08	73,305.00	855.00	184,707.08
1		***	3,107,269.19	211,310.26	3,318,579.45	775,397.45	650,472.37	1,892,709.63
2010	CURRICULUM DEVEL & SUPERVISION	*	2,500.00	795.38	3,295.38	500.00	295.38	2,500.00
2020	SUPERVISION - REGULAR SCHOOL	*	347,732.75	45.27	347,778.02	132,027.50	500.00	215,250.52
2040	SUPERVISION - SPECIAL SCHOOLS	*	181,083.25	0.00	181,083.25	70,444.63	1,046.63	109,591.99
2060	RESEARCH, PLANNING & EVALUAT	*	30,188.10	1,458.00	31,646.10	2,199.65	1,756.00	27,690.45
2070	INSERVICE TRAINING-INSTRUCTION	*	76,924.27	0.00	76,924.27	0.00	0.00	76,924.27
20		**	638,428.37	2,298.65	640,727.02	205,171.78	3,598.01	431,957.23
2110	TEACHING - REGULAR SCHOOL	*	5,221,517.66	25,260.50	5,246,778.16	1,180,382.07	49,555.26	4,016,840.83
2111		*	75,000.00	0.00	75,000.00	0.00	0.00	75,000.00

CENTRAL SCHOOL DISTRICT



Appropriation Status Summary Report By Function From 7/1/2023 To 11/30/2023

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
21		**	5,296,517.66	25,260.50	5,321,778.16	1,180,382.07	49,555.26	4,091,840.83
2250	STUDENTS with DISABILITIES	*	3,838,681.27	448.21	3,839,129.48	434,065.91	192,080.50	3,212,983.07
2280	OCCUPATIONAL EDUCATION	*	565,075.95	0.00	565,075.95	29,849.82	0.00	535,226.13
22		**	4,403,757.22	448.21	4,404,205.43	463,915.73	192,080.50	3,748,209.20
2332	DRIVERS EDUCATION	*	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
23		**	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	*	157,133.50	2,339.65	159,473.15	19,355.01	334.47	139,783.67
2620	TECH INTEGRATION - EDUCATIONAL TELEVISION	*	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
2630	COMPUTER ASSISTED INSTRUCTION	*	473,278.08	98.90	473,376.98	74,166.74	14,382.58	384,827.66
26		**	635,911.58	2,438.55	638,350.13	93,521.75	14,717.05	530,111.33
2810	GUIDANCE - REGULAR SCHOOL	*	443,572.26	17.96	443,590.22	98,560.50	332.89	344,696.83
2815	HEALTH SERVICES - REGULAR SCHOOL	*	219,428.13	0.00	219,428.13	22,838.23	9,910.71	186,679.19
2820	PSYCHOLOGICAL SERVICE - REG SCHOOL	*	116,012.74	0.00	116,012.74	24,631.44	0.00	91,381.30
2850	CO-CURRICULAR ACTIVITIES	*	109,127.34	0.00	109,127.34	0.00	0.00	109,127.34
2855	INTERSCHOLASTIC ATHLETICS	*	278,005.90	11,558.76	289,564.66	66,284.89	16,380.74	206,899.03
28		**	1,166,146.37	11,576.72	1,177,723.09	212,315.06	26,624.34	938,783.69
2		***	12,165,761.20	42,022.63	12,207,783.83	2,155,306.39	286,575.16	9,765,902.28
5510	DISTRICT TRANSPORTATION	*	1,746,245.63	114.66	1,746,360.29	491,526.77	161,818.15	1,093,015.37
5530	GARAGE BUILDING	*	45,000.00	1,044.95	46,044.95	4,609.40	34,123.91	7,311.64
55		**	1,791,245.63	1,159.61	1,792,405.24	496,136.17	195,942.06	1,100,327.01
5		***	1,791,245.63	1,159.61	1,792,405.24	496,136.17	195,942.06	1,100,327.01
9010	NON-INSTRUCTIONAL RETIREMENT	*	570,744.00	0.00	570,744.00	361,204.35	0.00	209,539.65
9020	TEACHERS' RETIREMENT	*	847,103.00	0.00	847,103.00	875,103.24	0.00	-28,000.24
9030	SOCIAL SECURITY	*	958,750.00	0.00	958,750.00	184,819.08	0.00	773,930.92
9040	WORKERS' COMPENSATION	*	196,747.00	2,689.20	199,436.20	38,204.20	2,689.20	158,542.80
9060	HOSPITAL, MEDICAL & DENTAL INS	*	4,683,691.00	0.00	4,683,691.00	1,275,190.40	3,579,998.79	-171,498.19
90		**	7,257,035.00	2,689.20	7,259,724.20	2,734,521.27	3,582,687.99	942,514.94
9712	DEBT SERVICE - BANS	*	1,886,641.98	0.00	1,886,641.98	0.00	0.00	1,886,641.98
97		**	1,886,641.98	0.00	1,886,641.98	0.00	0.00	1,886,641.98
9900	INTERFUND TRANSFERS	*	65,000.00	0.00	65,000.00	0.00	0.00	65,000.00
99		**	65,000.00	0.00	65,000.00	0.00	0.00	65,000.00
9		***	9,208,676.98	2,689.20	9,211,366.18	2,734,521.27	3,582,687.99	2,894,156.92

CENTRAL SCHOOL DISTRICT



Appropriation Status Summary Report By Function From 7/1/2023 To 11/30/2023

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
	Fund ATotals:	26,272,953.00	257,181.70	26,530,134.70	6,161,361.28	4,715,677.58	15,653,095.84
	Grand Totals:	26,272,953.00	257,181.70	26,530,134.70	6,161,361.28	4,715,677.58	15,653,095.84



Planned Loss:

Originally: \$ 800,000.00

Encumbrances

Carried Over: \$ 257,181.70

Total: \$1,057,181.70

Monthly Reports to the BOE

22

- Should include:
 - ▣ Treasurer's Report – bank reconciliations
 - Verify that they agree to the accounting records
 - All bank accounts
 - ▣ Revenue Status Report
 - ▣ Appropriations Status Report
 - ▣ Budget Transfers, if any made
 - ▣ Quarterly reports of activity of the Extraclassroom Activity funds
 - ▣ Refer to Commissioner's Regulation 170.2
 - ▣ All funds should be included



State Aid Projections for Current Year



23

- Output Reports should be out shortly!
- GEN Output Report should be reviewed first.
 - ▣ It is a summary of various aid categories.
 - ▣ Anything look off?
 - Review specific output report to get a better understanding.



GENERAL FORMULA AID OUTPUT REPORT (GEN)

[Glossary](#)

PART I: CALCULATED GENERAL AIDS SUMMARY

1	2022-23 FOUNDATION AID	(FA ENT 9)	133,740,244
2	2022-23 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	11,990,651
3	2022-23 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	65,949
4	2022-23 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	121,683,644
5	2022-23 HIGH TAX AID	(SA1314)	0
6	2022-23 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0
7A	2022-23 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)	15,124,702
7B	2022-23 TOTAL NYC BUILDING AID	(BLD-SBA ENT 34)	0
8	2022-23 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(BLD ENT 43 + BLD10 ENT 48 + BLD3 ENT 58 + BLD4 ENT 38)	0
9A	2022-23 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2022	(BLD-SBA ENT 5A)	0
9B	2022-23 TOTAL BUILDING AID NYC, PAYABLE JULY 2022	(2021 BLD-SBA ENT 36)	0
10	2022-23 NATIVE AMERICAN BUILDING AID	(BLD ENT 44 + BLD10 ENT 49 + BLD3 ENT 59 + BLD4 ENT 39)	0
11	2022-23 TRANSPORTATION AID	(TRA ENT 174)	7,538,632
12	2022-23 CAREER EDUCATION AID (BIG 5 AND NON COMPONENTS)	(ENT 87)	0
13	2022-23 COMPUTER ADMINISTRATION AID (BIG 5 AND NON COMPONENTS)	(ENT 107)	0
14	2022-23 URBAN-SUBURBAN TRANSFER AID	(ENT 120)	0
15	2022-23 CHARTER SCHOOL TRANSITIONAL AID	(CHART ENT 38)	1,352,979
16	2022-23 SPECIAL SERVICES ACADEMIC IMPROVEMENT AID	(ENT 110)	0
17	2022-23 ACADEMIC ENHANCEMENT AID		
18	2022-23 SUPPLEMENTAL EDUCATIONAL IMPROVEMENT PLAN GRANT (YONKERS)	(SA2223)	
19	2022-23 ACADEMIC ACHIEVEMENT GRANT (NYC)	(SA2223)	
20	MAINTENANCE OF EQUITY AID PER SECTION 3602-B	OFFICE OF STATE AID	
21	FOR ROOSEVELT UFSD, PURSUANT TO PARAGRAPH B OF SUBDIVISION 11 OF SECTION 3641 OF THE EDUCATION LAW		
22	2022-23 CAREER EDUCATION AID DEDUCT FROM GEN AID BASED ON MAINTENANCE OF EFFORT CHECK	(ENT 96)	
23	2022-23 EXCEL OVERPAYMENT DEDUCTION BASED ON FINAL COST REPORT	(BLD-SBA ENT 7)	
24	2022-23 TOTAL CALCULATED GENERAL AIDS	((SUMENTS 4	145,699,957

General Aid

Line 1 – Foundation Aid

Less: Line 2 – Public Excess Cost Aid Set-Aside

Less: Line 3 – Deduct for Local Share of Ed. For Certain Students

Line 5 – High Tax Aid

Line 6 – Reorganization Incentive Operating Aid

Lines 7A-10 – Building Aid

Line 11 – Transportation Aid

Lines 12-21 – Various Aids

Less: Lines 22-23 – Various Deducts

Less: Any recoveries of PY General Aid (per Pay Certs)

= Net General Aid

General Aid is split in accounting records by how funded by the State:

Basic Formula Aid – A3101

Lottery Aid - A3102

VLT Lottery Aid – A3102

Commercial Gaming Grants - A3102

Mobile Sports Wagering Funds – A3102

Cannabis Revenue – A3102

= Net General Aid

By now, the portions from the last 5 “pots” of money have been noted on Pay Certs.

PART X: CALCULATED EXCESS COST AID SUMMARY -
PAYABLE UNDER 3609-B

123	2022-23 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	11,990,651
124	2022-23 PUBLIC HIGH COST EXCESS COST AID	(PUB ENT 8)	1,452,019
125	2022-23 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(PUB ENT 9)	0
126	2022-23 PRIVATE EXCESS COST AID	(PRI ENT 13)	3,978,155
127	2022-23 TOTAL EXCESS COST AIDS	(SUM ENTS 123 THRU 126)	17,420,825
128	TOTAL EXCESS COST AID AS SHOWN ON COMPUTER RUN SA2223	(SA2223)	17,671,275
129	AIDS USED FOR EXCESS COST AIDS THRU AUGUST 2023	(LESSER OF ENT 127 OR ENT 128)	17,420,825
130	BALANCE DUE SEPTEMBER 2023 FOR EXCESS COST AIDS	(ENT 127 - ENT 129, MIN 0)	0

PART XI: ADDITIONAL CALCULATED AIDS

131	2022-23 TEXTBOOK AID	(IMA ENT 41)	617,800
132	2022-23 COMPUTER SOFTWARE AID	(IMA ENT 42)	160,331
133	2022-23 LIBRARY MATERIALS AID	(IMA ENT 43)	66,893
134	2022-23 COMPUTER HARDWARE AND TECHNOLOGY AID	(IMA ENT 44)	235,702
135	2022-23 UNIVERSAL PRE-KINDERGARTEN GRANT	(UPREK ENT 16)	2,900,222
136	2022-23 CHARTER SCHOOL SUPPLEMENTAL BASIC TUITION AID	(CHART ENT 41)	462,768
137	2022-23 NYC CHARTER SCHOOL FACILITIES AID	(CHART ENT 44)	0
138	2022-23 BOCES AID PAYABLE TO THIS COMPONENT *	(CMP ENT 114)	18,644,524
* Total BOCES Aid may not be valid until November 15, 2022.			
139	TOTAL 2022-23 STATE AID	(ENT 35 + ENT 127 + (SUM ENTS 131 THRU 138))	186,209,022

Excess Cost Aid– A3101

Line 123 – Public Excess Cost Aid
Set-Aside

Line 124 – Public High-Cost Excess
Cost Aid

Line 125 – Supplemental Public
Excess Cost Aid

Line 126 – Private Excess Cost Aid

= Excess Cost Aid

A3260

A3262

A3263

A3262

F3289

A3289

A3289

A3103

GEN Output Report

Example of a Specific Aid Category's Detailed Output Report

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PRIVATE EXCESS COST AID OUTPUT REPORT (PRI)



PART I: COMPUTATION OF BASIC CONTRIBUTION AND PRIVATE EXCESS COST AID RATIO

1	2021-22 PROPERTY TAXES PLUS STAR REIMBURSEMENT	(ST-3 SCHEDULE A3 [A1001 + A1085] SUM LINES 1, 7)	29,816,000
2	2021-22 TOTAL NON-PROPERTY TAXES	(ST-3 SCHEDULE A3 [AT1199] LINE 13)	2,211,808
3	TOTAL TAXES FOR SCHOOL PURPOSES	(SUM ENTS 1 THRU 2)	32,027,808
4	FALL 2021 RESIDENT PUBLIC ENROLLMENT INCLUDING CHARTER SCHOOLS	(FALL 2021 ENROLLMENT FROM SIRS)	10,184
5	SCHOOL DISTRICT BASIC CONTRIBUTION	(ENT 3 / ENT 4)	3,144.91
6	COMBINED WEALTH RATIO	(GEN ENT 52)	0.23300
7	COMBINED WEALTH RATIO * 0.15	(ENT 6 * .15)	0.034
8	PRIVATE EXCESS COST AID RATIO	(1.000 - ENT 7, MIN = .500)	0.966

PART II: REPORT OF FULL TIME EQUIVALENT (FTE) ENROLLMENT AS VERIFIED TO STAC ON AN AUTOMATED VERIFICATION LISTING (AVL)

9	2021-22 PRIVATE SCHOOL FTE'S	(STAC)	62.75
10	2021-22 ROME AND/OR BATAVIA FTE'S	(STAC)	5.00
11	TOTAL FTES FOR AID	(SUM ENTS 9 THRU 10)	67.75

PART III: REGULAR PRIVATE EXCESS COST AID

12	TOTAL AIDABLE EXCESS COST	(STAC)	4,118,172.34
13	2022-23 REGULAR PRIVATE EXCESS COST AID	(ENT 8 * ENT 12)	3,978,155

Tool is Available to Determine Outstanding State Aid

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	A	B	C	D	E	F	G	H
1	CSD							
2	Aid Payment Schedule							
3	2023-24 School Year							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	2023-24		Total Due	0.00	0.00	0.00	0.00	0.00
8								
9		A3101	PY Adjustment Payment					
10	Month-Date-Year	A3101	TRS deduct (non-cash)					
11	Month-Date-Year	A3102/A3260	Lottery payment					
12	Month-Date-Year	A3102A	VLT payment					
13	Month-Date-Year	A3101	TRS deduct (non-cash)					
14	Month-Date-Year	A3102A	VLT payment					
15	Month-Date-Year	A3101	TRS deduct (non-cash)					
16	Month-Date-Year	A3102A	VLT payment					
17	Month-Date-Year	A3101	Gen Aid Payment					
18	Month-Date-Year	A3101A	Excess Cost Aid Payment					
19	Month-Date-Year	A3102A	VLT payment					
20	Month-Date-Year	A3101	Gen Aid Payment					
21	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
22	Month-Date-Year	A3102A	VLT payment					
23	Month-Date-Year	A3103	BOCES Aid Payment					
24	Month-Date-Year	A3101	Gen Aid Payment					
25	Month-Date-Year	A3102A	VLT payment					
26	Month-Date-Year	A3101	Gen Aid Payment					
27	Month-Date-Year	A3102	Commercial Gaming Grant					
28	Month-Date-Year	A3102A	VLT payment					
29	Month-Date-Year	A3101A	Excess Cost Aid Payment					
30	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
31	Month-Date-Year	A3260	Textbook Aid					
32	Month-Date-Year	A3262	Software Aid					
33	Month-Date-Year	A3262	Hardware Aid					
34	Month-Date-Year	A3263	Library Materials Aid					
35	Month-Date-Year	A3101	Gen Aid Spring Advance					
36	Month-Date-Year	A3101	End of Year Payment					
37	Month-Date-Year	A3101	Gen Aid Payment					
38	Month-Date-Year	A3101	Gen Aid Payment					

Available at:
sap.questar.org
 then *Resources, State Aid* and then *State Aid Reconciliation*

Monitoring Spending in 23-24 for State Aid Opportunities in 24-25

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- Remember that many of the State Aid categories are expense driven.
- Your district spends money in year one and gets aided in year two at your district's State Aid ratios.
 - ▣ Transportation Aid (bus portion spread out)
 - ▣ BOCES Aid (except Facilities BOCES Aid)
 - ▣ Instructional Materials Aid (up to maximums)
 - ▣ Excess Cost Aid (High Cost and Private portions)
- When planning 24-25 budget, consider additional aids and/or additional expenditures.



Managing and Monitoring Overall Fund Balance

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- Where did you end 22-23 for fund balance?
- Total of all districts as of 6/30/22 (latest available):

Type of Fund Balance	Dollar Amount	% of 22-23 Budgets (\$42.3 Billion)
Assigned Appropriated	\$1,030,360,186	2.44%
Assigned Unappropriated	395,043,568	.93%
Unassigned	2,339,553,123	5.53%
Non-Spendable	94,961,328	.22%
Committed	12,531,130	.03%
All Reserves	<u>7,298,062,227</u>	<u>17.25%</u>
All Fund Balances	\$11,170,511,562	26.40%

Managing and Monitoring Overall Fund Balance (con't)

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- At 6/30/23 did your district exceed the 4% limit?
 - ▣ Did your Corrective Action Plan commit to taking some type of action?
- Any reserves that could/should have funding added?
- Does your district have a fund balance policy?
 - ▣ Could/should it be established/modified based on current environment/conditions?
- Acting on reserves during the year (vs. at year-end or beyond) is a best practice!





Long Range Planning

- ✓ During the Fall Workshops we discussed the need to make the time to do long range planning.
- ✓ December is a good time before the budget process gets into full swing.
- ✓ Looking ahead now will help to include necessary resources in the 2024-25 budget for planning/actions needed to begin or accomplish the long-range goals.

Conclusion

- As the calendar year comes to an end, it is a good time to review how the district is doing in the 23-24 school year.
- Providing accurate and timely monthly reports to the BOE is a good technique to build trust and respect, which pays off in so many ways!
- Being up-to-date is the first step in having the time to do needed long-range planning.
- If we can help, please let us know!



Questions?

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State Aid and Financial Planning Service

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Option 1 (SAP)

<http://sap.questar.org>

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Upcoming dates:

December 20, 2023

January 17, 2024

February 14, 2024

March 13, 2024

April 17, 2024

May 15, 2024

June 26, 2024