



Notice



1

State Aid Planning

About Us

Contact Us

Guidebooks

News

Resources

STAC Service

Webinars

Webinar Recordings

Workshops

Coffee Talk

Monthly webinars focusing on topics related to school business management functions



Schedule



Zoom Link

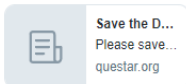
ID: 958 3638 6798
Password: 671233



Presentations

You may print out a copy of the PowerPoint by going to the **Presentation** link as shown below.

Recordings of all the presentations are available under the *Webinar Recordings* link.



Sep 8, 2021

State Aid Planning
@QIISAP

The 180 Days Calendar Form tree is currently not available in SAMS. As a result, you'll receive a critical error within the Edit Report. SED recently informed us that Form A may be submitted w/this error, but it will

Knowledge Café

Monthly webinars focusing on topics related to the school business official calendar.



Schedule

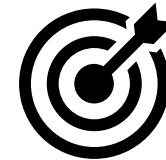


Zoom Link

Password: 319866



Presentations



Knowledge Café

October 2021

State Aid Planning and Financial Service

Welcome to Year Two!

3





Agenda



4

- ❑ SBO Calendar for November 2021
- ❑ NEW: Kathy's Corner
- ❑ Transportation Contracts
- ❑ Budget Development Process
- ❑ Questions and Answers



November SBO Calendar

5

Task	Due Date	Filing Requirement	Notes	Priority
Review/confirm BEDS Day student enrollment data via the Student Information Repository System (SIRS). Enrollment Verification Report should be available for review in early November	11/1/2021	Annually		Recommended Best Practice
Complete child nutrition income verification process by November 15th	11/15/2021	Annually		Required
District receives SEDCAR-1 Forms from Approved Special Education Programs (ASEP's) requesting sub-allocation of IDEA Section 611 and 619 flow-through funds See SEDCAR Webpage	11/15/2021 11/26/2021	Annually	This date changes each year. Please check the SEDCAR "Certification and Due Dates At-A-Glance for the 2021-2022 School Year" when available	Recommended Best Practice
State Aid Output Reports	11/15/2021	Annually	Review and print from the SED website	Recommended Best Practice
Uncollected Taxes - returned to the county/city Verify reconciliation has occurred!	11/15/2021	Annually	Due November 15th. Any uncollected taxes are to be turned over to the county (or city, if you are a small city school). Payment of uncollected taxes comes in March (must be before April 1st). There are some exceptions as follows: cities have up to two years to pay a city school; districts with two or more collection periods have thirty days after the last day of the final collection period to turn over uncollected taxes (this will vary depending on the local agreement).	Recommended Best Practice
Federal Grants - FS-10F (Final Reports from last fiscal year) Due no later than 90 days for projects that ended August 31st	11/29/2021	Annually	For grants that ended August 31st	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	11/30/2021	Monthly		Recommended Best Practice
Budget - continue preparation, set calendar for Board approval	11/30/2021	Annually		Recommended Best Practice



November SBO Calendar

6

Task	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	11/30/2021	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 - modify assumptions, update, and review for accuracy	11/30/2021	Monthly		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	11/30/2021	Monthly		Recommended Best Practice
Fire/Emergency Drills - 8 prior to December 31st	11/30/2021	Annually		Required
If not already filed, review transportation contracts to meet SED 120 day filing requirements	11/30/2021	Annually	Executed contracts must be filed within 120 days of start of service.	Required
Monthly Profit/Loss Statements for School Food Service	11/30/2021	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	11/30/2021	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



November SBO Calendar

7

Task	Due Date	Filing Requirement	Notes	Priority
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	11/30/2021	Monthly		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	11/30/2021	Monthly		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	11/30/2021	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Submit EEO-5 Report Form on composition of school district work force to U.S. Equal Employment Opportunity Commission by 11/30/2021. Applies to districts with 100 or more employees See EEOC Data Website	11/30/2021	Annually		Required
Treasurer's Report	11/30/2021	Monthly	Report on prior month's activities	Required



Did You Know? In October 2020, the area we “dug into” was grants. If you have any questions about grants, please watch the Knowledge Café or review the PowerPoint, which is available on our website.

Before we
move on.....

SEDCAR 1 Report

Due 11/26/21

8

SEDCAR 1 APPROVED SPECIAL EDUCATION PROGRAM REQUEST FOR §4410(b) VENDOR FUNDING FOR 2022-2023 SCHOOL YEAR

The following types of schools use this form to request §4410(b) vendor funding from school districts that have Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE) responsibility for students with disabilities:

- Approved private schools for students with disabilities (preschool and school-age).
- BOCES that operate an approved preschool special education program.
- School districts that operate an approved preschool special education program and enroll students from other school districts.
- Approved out-of-state schools in which students with disabilities are placed by New York State school districts.
- Approved out-of-state schools that provide educational services to students with disabilities placed by New York State courts or social service agencies.

Instructions:	<ol style="list-style-type: none">1. A completed SEDCAR 1 form, with original signature, is sent to each local education agency (LEA) from which §4410(b) vendor funding for the 2022-2023 school year is requested. NYSED suggests that this form be sent to each LEA by November 26, 2021, however, a subsequent date may be established by each LEA.2. There is no need to submit a copy of this form to the State Education Department.3. A listing of the names of students comprising the counts reported in Section 3, Tables A and B, is submitted to the LEA with this form. This listing must be marked "confidential".4. Retain one copy (and supporting documentation) in your school for reference and audit purposes. The required retention period ends on June 30, 20295. If you have any questions about §4410(b) funding, please email your questions to datasupport@nysed.gov.
----------------------	--

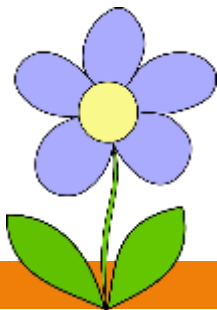
Presentation available at: <https://www.questar.org/knowledge-cafe/>



9

Introduction to Kathy's Corner

New Monthly Section – Thoughts from a Newer SDBL

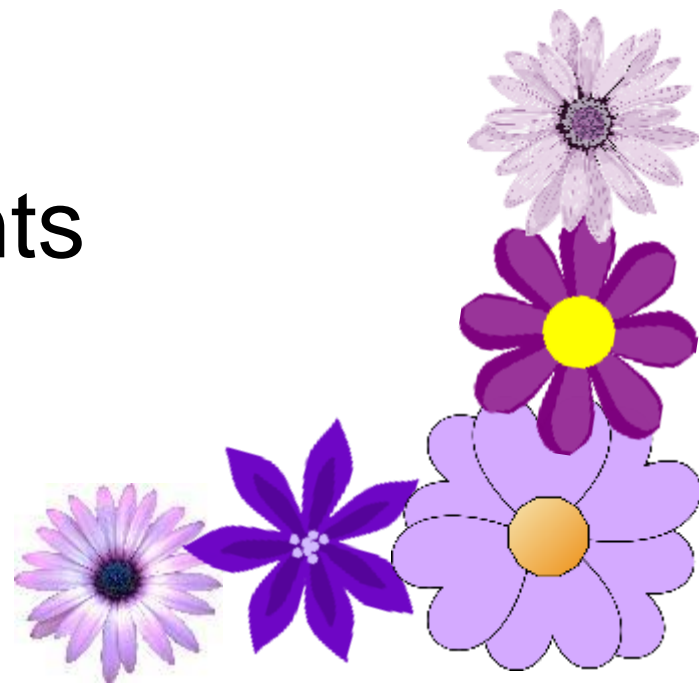


Kathy's Corner

10

Where Do I Find Information About:

1. State Aid
2. Child Nutrition
3. State and Federal Grants
4. Facilities Planning
5. STAC Process



Have State Aid Related Question?

11

- ❑ Questions about specific area, e.g., Building Aid, Transportation, ST-3, Property Tax Report Cards
- ❑ Good news is that someone at SED is assigned to be the Contact for each area
- ❑ Check out NYSED Contact List:
https://stateaid.nysed.gov/contactus/sa_staff_assignments.htm
- ❑ Main phone number is: (518) 474-2977
- ❑ Email address for everyone at SED:
first name.last name@nysed.gov

Have a Question About Child Nutrition?

12

- Website:
<http://www.cn.nysed.gov/>
- Addresses Questions About:
 - ▣ Reimbursement rates
 - ▣ Verification of funding sources, by programs
 - ▣ Food Service reporting requirements
 - ▣ Grants available for food service equipment
 - ▣ Procurement standards
 - ▣ Food Service management contracts
 - ▣ Related training opportunities



Questions About State/Federal Grants?

13

- ❑ Grants Finance Website: <http://www.oms.nysed.gov/cafe/>
- ❑ Contact them: (518) 474-4815
- ❑ General email: grantsweb@nysed.gov
- ❑ Related to new federal grants: caresact@nysed.gov
- ❑ Good source for information about:
 - ▣ State and federal grants your district is eligible for
 - ▣ Status on if grant is approved or not
 - ▣ Blank reporting forms – FS-10, FS-10A, FS-25
 - ▣ Guidance on the grants process



Questions About Capital Projects?

14

Facilities Planning's Website: <http://www.p12.nysed.gov/facplan/>

Staff Directory

Functional Index

Work Area	Name	Telephone #	E-mail
Facilities Planning		518-474-3906	emscfp@nysed.gov
Building Permits	Anthony Ghent	518-486-2049	anthony.ghent@nysed.gov
Construction Projects		518-474-3906	emscfp@nysed.gov
Fire Safety Inspections	Daryl Andreades	518-486-2053	firesafety@nysed.gov
Face-to-Face Review Requests	Anthony Ghent	518-486-2049	anthony.ghent@nysed.gov
Letters of Intent	Anthony Ghent	518-486-2049	letterofintent@nysed.gov
NYS Green Ribbon School Program	Sara Madison	518-486-2046	nysgreenrib@nysed.gov

Staff List

Name	Title	Telephone	E-mail
Andreades, Daryl	Senior Architect	518-486-2053	daryl.andreades@nysed.gov
Bottisti, Jonathan	Professional Engineer 1	518-486-9127	jonathan.bottisti@nysed.gov
Byron, Jaime	Supervisor, School Business Management	518-474-0016	jaime.byron@nysed.gov
Clark, Wendy	Associate Accountant	518-474-2380	wendy.clark@nysed.gov
Colgan, Tasha	Office Assistant 2	518-474-3097	tasha.colgan@nysed.gov
Coons, Sigrid	Associate School Business Management	518-486-2055	sigrid.coons@nysed.gov



If in doubt, CALL

Have Questions About STAC?

15

- ❑ STAC Website: <http://www.oms.nysed.gov/stac/>
- ❑ Phone number: (518) 474-7116
- ❑ Email: omsstac@nysed.gov
- ❑ Has access to EFRT System
 - ▣ Password protected system that is used to claim aid for certain SWD and other special situations
- ❑ Has access to FTM System
 - ▣ Password protected system that is used to transmit/retrieve confidential information with STAC Unit
- ❑ E-mail list serv: oms.nysed.gov/stac.listserv/



Transportation Contracts

Have They Been Submitted?

Have They Been Received?

Transportation Contracts Highlights

17

- ❑ Separate contracts required for Regular routes vs. Other Purpose Miles routes
- ❑ Needs to be executed before the contract work begins
- ❑ Contracts are subject to GML 104(b) bidding requirements
 - ❑ >\$20,000 between all contracts, not just individually
- ❑ Superintendent needs to approve (EL 3625(1))
 - ❑ Before submitted to SED

Transportation Contracts

18

- Each contract must be submitted to Education Management Services

- Due within 120 calendar days following the first day of service

- If Ed Mgt Services (EMS) doesn't approve the contract, the contract isn't eligible for Transportation Aid

- EMS will inform district of assigned contract # when contract is approved
- Approved contracts are listed in Schedule J



What Codes on Approval/Disapproval Letters Mean

19

Best Practice: Make sure you get a letter back on every contract



We have heard several stories of contracts that didn't get to EMS for various reasons, so they were not approved or aided. ☹️

Contract Type Key:

ATH – Athletic Trips

EMR – Emergency Contract

FDT – Field Trips

MNT – Maintenance Only Contract

OPM – Operations & Maintenance Contract

PAR – Partial Year Contract

REG – Regular Contract

RFP – Request For Proposal

SPC – Special Education

SUE – Summer Emergency Contract

SUM – Summer School Contract

SUP – Partial Summer School Contract

SUT – Summer Multi-Year Term Contract

TRM – Multi-year Term Contract

Schedule J: Contract Bus Expense

20

Schedule J: Contract Bus Expense

Report below transportation expenditures for contracted pupil transportation, **including** BOCES-provided student transportation contracts.

DO NOT INCLUDE contracts for Summer 4408 transportation or for maintenance of school buses. Summer 4408 transportation expenditures must be reported under the ST3 Special Aid Fund. Summer 4408 transportation contracts will not be listed in the Show All Contracts Table (if you click Show All Contracts below) and will show as unapproved on Schedule J. Maintenance contracts should be claimed under Schedule I.

List each contract separately, entering the **actual expense** incurred, not the Anticipated Cost listed in the "Show All Contracts" link below. **DO NOT OMIT** unapproved contracts that the district utilized during the year.

Enter known contract or extension numbers in Column A even if approval is pending or if the contract was disapproved.

Total expenditures claimed on this Schedule plus Form FT Ent 125a plus 125b must match the ST-3 total in account codes A5540.4 and/or A5581.49.

For additional information, or for information about recording fuel costs, see Help files.

SED Contract Number (Letter and 6 #'s + Letter) A	Contractor Name B	Contract Type C	Number Buses/ Pupils/ Miles/ Trips D	Number Months or Days E	Expend Regular Routes F(a)	Exp Regular District Op Summer F(b)	Exp Other Purposes (See Help) G	Expend Chapter 173 Pass Through H
Show All Contracts								
1.		▼						
2.		▼						
3.		▼						



If Contract Not Submitted Timely

21

- Deductions will be made on a contract:
 - That is not properly executed until after service has begun, or
 - A contract which is filed with the Educational Management Services Unit more than 120 calendar days after service has begun.

- The deduction is calculated based on:
 - The expenditures for the period prior to the execution of the contract, or on the expenditures in the period between the end of the one hundred twenty-day period and the date of the filing of the contract.

Example of Late Filed Contract

22

Transportation Contract: \$1,750,000

Days of Service: 180 days

120-calendar day grace period: Jan 6th

Submitted contract: March 22nd (45 school days past 120 days)

Deduct: $45/180 \times \$1,750,000 = \$437,500$

Wouldn't receive your Aid Ratio on this portion



120 Days –
based on
calendar
days

Penalty –
based on
school days

School Calendar for 2021-2022

JULY				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

AUGUST				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

SEPTEMBER				
M	T	W	T	F
		1	2	3
6	7	8	9	(-)
13	14	15	16	(2)
20	21	22	23	(4)
27	28	29	30	(5)
				(4)
				(15)

$$30-8=22$$

$$30+53 = 83$$

$$31+22 = 53$$

OCTOBER				
M	T	W	T	F
				1 (1)
4	5	6	7	8* (5)
11	12	13	14	15 (4)
18	19	20	21	22 (5)
25	26	27	28	29 (5)
				(20)

NOVEMBER				
M	T	W	T	F
1	2	3	4	5 (4)
8	9	10	11	12 (4)
15	16	17	18	19 (5)
22	23	24	25	26 (2)
29	30			(2)
				(17)

DECEMBER				
M	T	W	T	F
		1	2	3 (3)
6	7	8	9	10 (5)
13	14	15	16	17 (5)
20	21	22	23	24 (4)
27	28	29	30	31 (-)
				(17)

$$83+31 = 114$$

JANUARY				
M	T	W	T	F
3	4	5	6	7 (5)
10	11	12	13	14 (5)
17	18	19	20	21 (4)
24	25	26	27	28 (5)
31				(1)
				(20)

FEBRUARY				
M	T	W	T	F
	1	2	3	4 (4)
7	8	9	10	11 (5)
14	15	16	17	18 (5)
21	22	23	24	25 (-)
28				(1)
				(15)

MARCH				
M	T	W	T	F
	1	2	3	4 (4)
7	8	9	10	11 (5)
14	15	16	17	18 (4)
21	22	23	24	25 (5)
28	29	30	31	(4)
				(22)

$$\begin{aligned} &14 \\ &16+15+ \\ &14 = 45 \end{aligned}$$

APRIL				
M	T	W	T	F
				1 (1)
4	5	6	7	8 (5)
11	12	13	14	15 (4)
18	19	20	21	22 (-)
25	26	27	28	29 (5)
				(15)

MAY				
M	T	W	T	F
2	3	4	5	6 (5)
9	10	11	12	13 (5)
16	17	18	19	20 (5)
23	24	25	26	27 (5)
30	31			(1)
				(21)

JUNE				
M	T	W	T	F
		1	2	3 (3)
6	7	8	9	10 (5)
13	14	15	16	17 (5)
20	21	22	23	24 (4)
27	28	29	30	(-)
				(17)

Additional Fine Print

24

- Only contract expenditures *up to the amount in the contract* may be allowed for aid.
- Any excess expenditures must be deducted in computing transportation expenditures eligible for aid.







25

Digging into the Budget Development Process

We Have Several Tools to Assist You

26

- 22-23 Budget Guidebook should be posted during November 2021, under Guidebook Link
- Budget Related Calendars Have Been Posted, under Resources, Office/Planning/Budget Link:

Budget and Other	
 2022-23 Sample Budget Calendar	September 2021
 2022-23 Sample Budget Deadlines and Actions	September 2021

2022
2023

SAMPLE BUDGET DEVELOPMENT


STATE AID & FINANCIAL PLANNING SERVICE

DATE	BUDGET DEVELOPMENT
October 2021	Present 2022-23 budget calendar and budget development procedures to the Board of Education for adoption
November 2021	Meet with budget builders and distribute budget guidelines
December 2021	Meet with finance committee (preliminary budget presentation by budget builders)
January 2022	Meet with finance committee and/or Board of Education (on parameters)
January 2022	Meet with budget builders various throughout the month
February 2022	Budget builders submit program budget composite to Business Office
February 2022	Present 2022-23 preliminary budget forecast and budget assumptions to the Board of Education
March 1, 2022	Submit 2022-23 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only)
March 2022	Present 2022-23 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support)
March 2022	Present 2022-23 debt service and employee benefits budget to the Board of Education for review and comment
March 2022	Present 2022-23 instructional and special education budget to the Board of Education for review and comment



Key Budget Dates

28



DATE	BUDGET DEVELOPMENT
April 22, 2022	Final date for the adoption of the property tax report card by the Board of Education. Budget document available to the public. Arrange for the pickup and return of voting machines with the Board of Elections contractor
April 25, 2022	Property tax report card must be submitted to SED within 24 hours of adoption, but no later than April 25, 2022
May 17, 2022	Statewide annual meeting / board election / budget vote day

Best Practice:

Using the three dates that are not negotiable, establish your district's budget calendar with your Superintendent and Board of Education now

School District Website Transparency

MARCH 2021

Recommended that you
view this report at the
beginning of the
budgeting process

2 An original budget presents administrative, capital and program components; categories of revenues, expenditures and fund balance information and comparison data and changes from the prior school budget; and appended documents including administrator salary disclosure and property tax report card with a schedule of reserves.

Do you currently include all of these components?

Budget Development Process

30

Guiding Principle: *It is never too early to start.*

2022-23 Special Considerations:

Ongoing expenditures that are scheduled to be funded from either the CRRSA or ARPA grants in 2022-23

- ▣ How will they be handled in the General Fund budget?
- ▣ Budgeted in General and also in Special Aid?
- ▣ Only budgeted in Special Aid?
 - What will that mean for the following year?

FINANCIAL
BUDGET



Budget Development Process

31

- 2022-23 Special Considerations:
 - ▣ Foundation Aid – if your district is scheduled to get significant increases
 - What is the plan? Believe it or wait, and see?
 - ▣ Reminder: Districts that weren't being funded at the Foundation Aid formula were promised to receive 50% of the difference in 22-23
 - ▣ What is the plan for those funds and how will they be included in 22-23 budget draft?

Budget Development Process

32

- 2022-23 Special Considerations:
 - ▣ Additional funding from IDEA through ARPA funds
 - ▣ Guidance just issued in October 2021
 - ▣ Grant application recommended it be applied for by 7/1/22
 - Funds can be spent from 7/1/21-9/30/23
 - Funds need to be shared with parentally placed children and Article 81 schools
 - Recommended for one-time goods or services
 - **Caution** if supplanting expenses as MOE standards are in effect

Budget Development Tips



TIP!

33

- We have heard from a lot of districts that their audits were delayed and may just be finishing up
- Before you go forward for 22-23:
 - Make sure that all audit adjustments for 6/30/21 have been posted to the books
 - Verify 7/1/21 fund balance agrees to audit
 - Make sure all the accruals for receivable and payables been collected/paid and accounted for properly, e.g., balances are now zero or you know why
 - This helps give you confidence in current year numbers

Budget Development Summary



34

Discuss with your Superintendent the parameters that you will give other administrators for budget requests

Now is the time to decide if the format of the budget/structure of the presentations is going to change

Give budget requestors sufficient history for them to make reasonable requests – generally they are not financial people so check their calculations and get backup, as appropriate

If you have new administrators or BOE, consider having a training session about how budget requests should be determined and supported as well as what they should be prepared for during the budget process

Best wishes for a successful budget!



Questions?

35

State Aid and Financial Planning Service

Questar III BOCES
10 Empire State Boulevard
Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

twitter.com/qiisap - @qiisap



Upcoming dates:

Wednesday:

11/17/21, 12/15/21, 1/19/22, 2/16/22,
3/23/22, 4/20/22, 5/18/22, 6/22/22