

PUTTING STUDENTS FIRST



Knowledge Café October 2024



State Aid and Financial Planning Service

October

Agenda



2

- ❑ SBO Calendar for November 2024
- ❑ Website Review
- ❑ SEDCAR-1 Reminders
- ❑ Kathy's Corner – Helpful Tips for the Budget Season
- ❑ Recommendations on How to Verify Key Information Reported in SIRS
- ❑ Other News of Interest
- ❑ Questions and Answers

QUEST  RIII



SBO Calendar for November

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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	Annually		Recommended Best Practice
Complete child nutrition income verification process by November 15th	11/15	Annually		Required
Send Single Audit via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services.	11/15	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. SF-SAC due 30 days after receipt of the auditor's report(s), or 9 months after the end of the fiscal year —whichever comes first.	Required
The 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	Annually	This date changes each year. Please check the SEDCAR "Certification and Due Dates At-A-Glance for the 2024-25 School Year" when available <div>11/25/24</div>	Recommended Best Practice
State Aid Output Reports	11/15	Annually	Review and print from the SED website	Recommended Best Practice
Uncollected Taxes - returned to the county/city	11/15	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



SBO Calendar for November

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Task	Due Date	Filing Requirement	Notes	Priority
Federal Grants - FS-10-F (Final Reports from last fiscal year) Due no later than 90 days for projects that ended August 31st	11/29	Annually	For grants that ended August 31st	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	11/30	Monthly		Recommended Best Practice
Budget - continue preparation, set calendar for Board approval	11/30	Annually		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	11/30	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly 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 - modify assumptions, update, and review for accuracy	11/30	Monthly		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	11/30	Monthly		Recommended Best Practice
Fire/Emergency Drills - 8 prior to December 31st	11/30	Annually	Reporting – annually included in Fire Inspection submissions	Required
If not already filed, review transportation contracts to meet SED 120 day filing requirements	11/30	Annually	Executed contracts must be filed within 120 days of start of service.	Required



SBO Calendar for November

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Task	Due Date	Filing Requirement	Notes	Priority
Monthly Profit/Loss Statements for School Food Service	11/30	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	11/30	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	11/30	Monthly		Recommended Best Practice
Review BOCES invoices for appropriate services and charges	11/30	Monthly		Recommended Best Practice
State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance	11/30	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. Applies to districts with 100 or more employees. See: EEOC Data Website	11/30	Annually	This report is due biennially on the even-numbered calendar years. The report is formally known as the Elementary-Secondary Staff Information Report. Updates regarding the 2025 EEO-5 data collection, including the opening date, will be posted to https://eeocdata.org/eeo5 as they become available.	Required
Treasurer's Report	11/30	Monthly	Report on prior month's activities	Required



Topics Covered Last October



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■ Transportation Contracts

- What needs to be done to maximize your Transportation Aid
- Make sure to submit your transportation contracts timely and verify they have been approved
 - Don't wait until the end of the school year

■ Budget Development Planning

- Take an hour and look back at last year's budget process – What went well? What could be improved? Discuss potential changes in process early to get buy-in by key stakeholders
- Schedule all the Board meetings related to the budget process at this time so people can plan ahead

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Quick Review of Our Website

Answers to Common Questions

Contact Us

State Aid Planning

About Us

Contact Us

Guidebooks

News

Resources

STAC Service

Webinars

Webinar Recordings

Workshops

1

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State Aid & Financial Planning Service

Questar III BOCES, 10 Empire State Blvd., Castleton, NY 12033

Phone: 518-477-2635 (Press 1 for State Aid Planning)

State Aid Planning

- Kathy Beardsley – kbeardsley@questar.org
- Rose Fiddemon-Clarke – rose.fiddemon@questar.org
- Mike Los – mike.los@questar.org
- Sarah Morrison – sarah.morrison@questar.org
- Mary Mosher – mary.mosher@questar.org
- John Tamburello – john.tamburello@questar.org

Office Support

- Urszula Cerecki – urszula.cerecki@questar.org

How to Reach Us (1)

How to Update Your
Information (2)

For general inquiries, fill out the form below which will be sent to each member of our team.

Name *

First

Last

Title

District

Email *

Phone

Comments / Questions

Key Resources on Our Website

sap.questar.org

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Aid Ratios, State Aid Reconciliation

Budget Info

SLFS Template

Resources

State Aid Planning

About Us

Contact Us

Guidebooks

News

Resources

STAC Service

Webinars

Webinar Recordings

Workshops

State Aid	BOCES	Office / Planning / Budget	Other
[X] State Aid Projections (2020-21 through 2024-25)			May 2024
State-Aid Factor-Multi-Year Comparison of State Aid Factors (2020-21 through 2024-25)			May 2024
[Image] Multi-Year Comparison of State Aid Factors Companion Document (2020-21 through 2024-25)			May 2024
[Image] 2024-25 Executive Budget Proposal Summary			January 2024
[X] 2024-25 Summary Aid Runs 5-15-2024-DB vs. Enacted Budget v1.0			May 2024
[X] Trends in Selected Wealth Measures Student Counts Foundation Aid SA242-5			May 2024
[Image] 2024-25 Enacted Budget Summary			April 2024
[X] State Aid Reconciliation			December 2023

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

SEDCAR-1 Reminder

What to do now to save you time next summer

SEDCAR-1 Forms

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SEDCAR 1

Approved Special Education Program Request For §4410(b) Vendor Funding For the 2025-2026 School Year

The following types of schools may 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. The use of this form is not mandatory, and schools may develop and use their own form for requesting §4410(b) vendor funding.

- 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.



Make sure you get one from every place one of your children is placed. The forms are often misplaced/misdirected within the district and you end up getting billed in the middle of 25-26 after you have already made plans to use the funds differently.

SEDCAR-1 Forms

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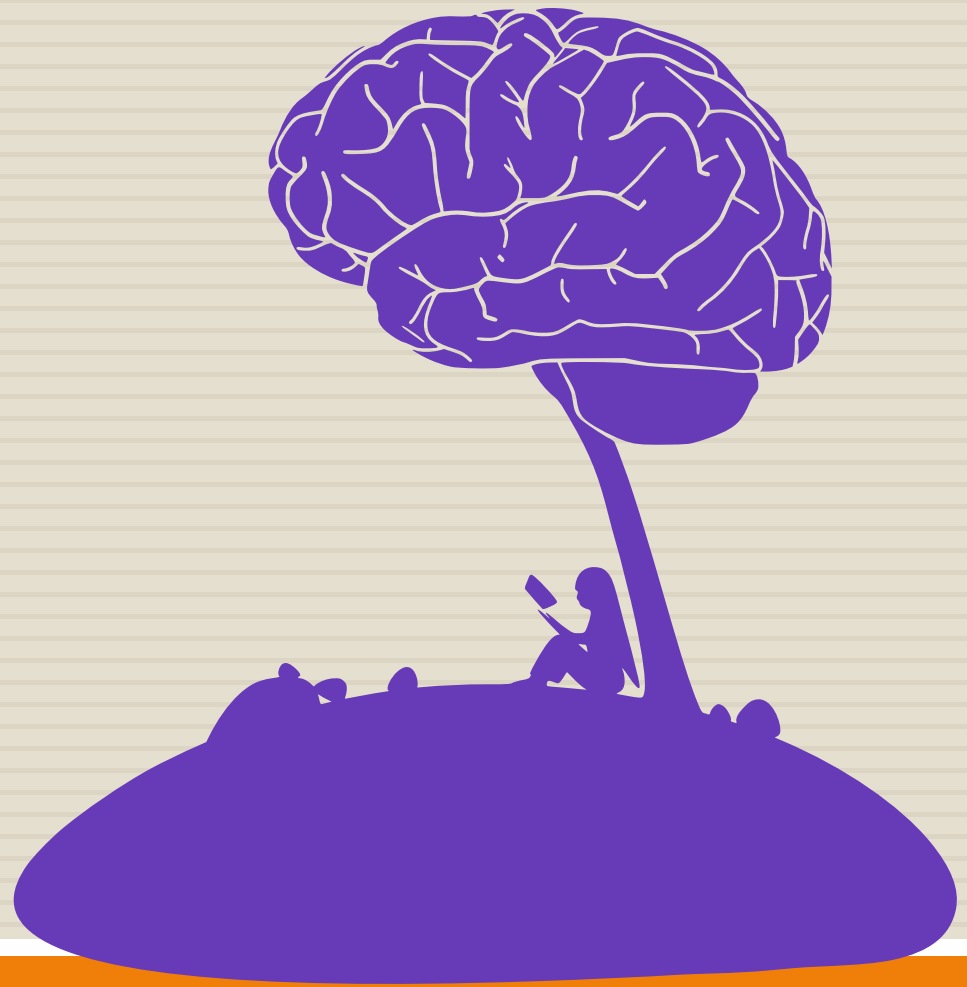
Instructions:

1. Send a completed form, with original signature, to each local education agency (LEA) from which §4410(b) vendor funding for the 2025-2026 school year is requested. NYSED recommends that this form be sent to each LEA by November 25, 2024; 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. Submit a list of the names of students comprising the counts reported in Section 3, Tables A and B, to the LEA with the form. This list must be marked "confidential."
4. Retain one copy and any supporting documentation in your school for reference and audit purposes.
5. If you have any questions about §4410(b) funding, please email your questions to se-datasupport@nysed.gov.

Form must be signed and dated by Chief School Administrative Officer. Please print out a printer friendly version of this form in [word](#)  or [pdf](#) .



Review the list to ensure that they are your children!




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Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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

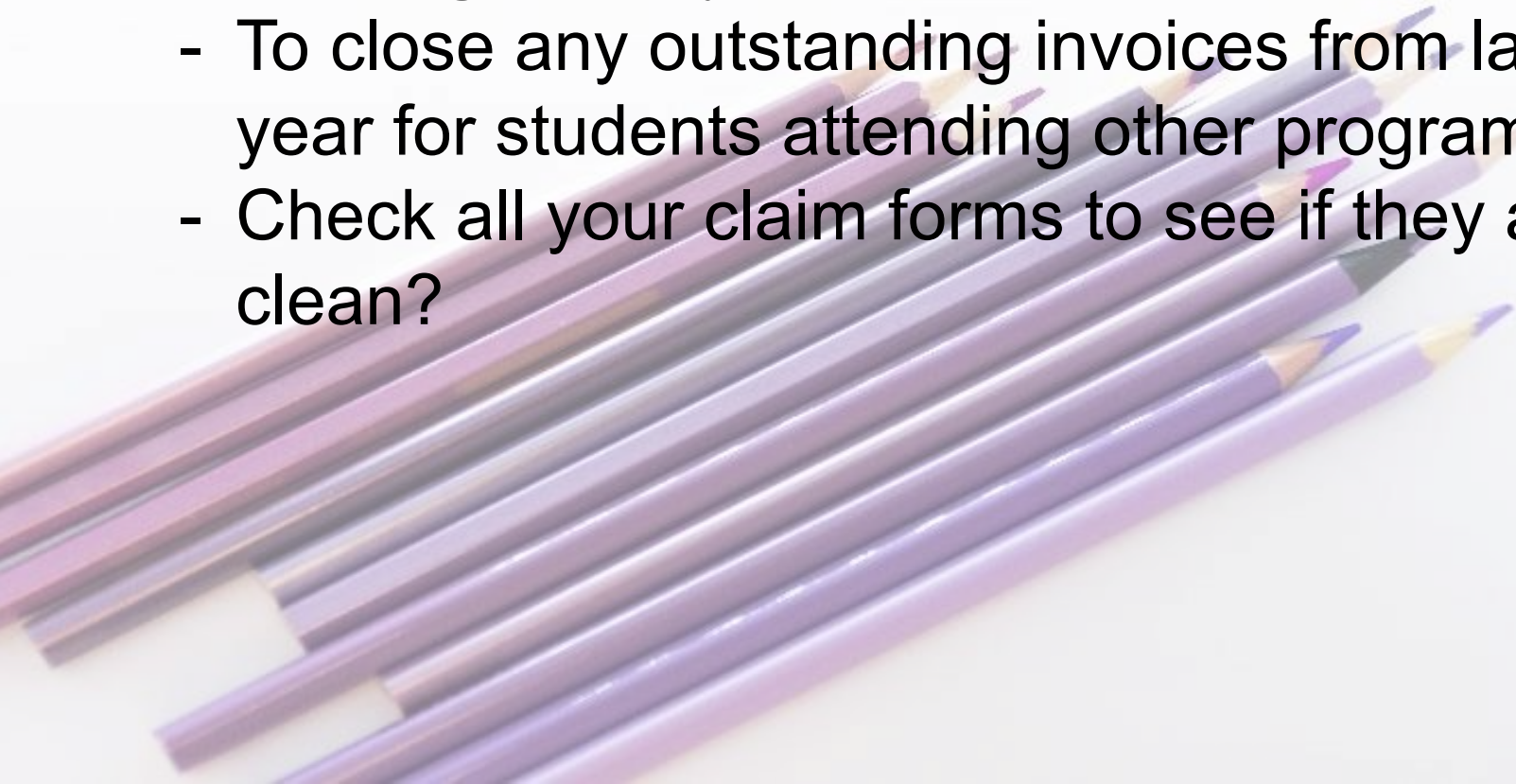


Helpful Reminders to
Keep you Organized and
Prepared as we get closer
to Budget Season

Did You Remember To...

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- To file your Independent Auditors Report with SED and OSC?
 - afrfile@osc.state.ny.us
- To close any outstanding invoices from last year for students attending other programs?
- Check all your claim forms to see if they are clean?

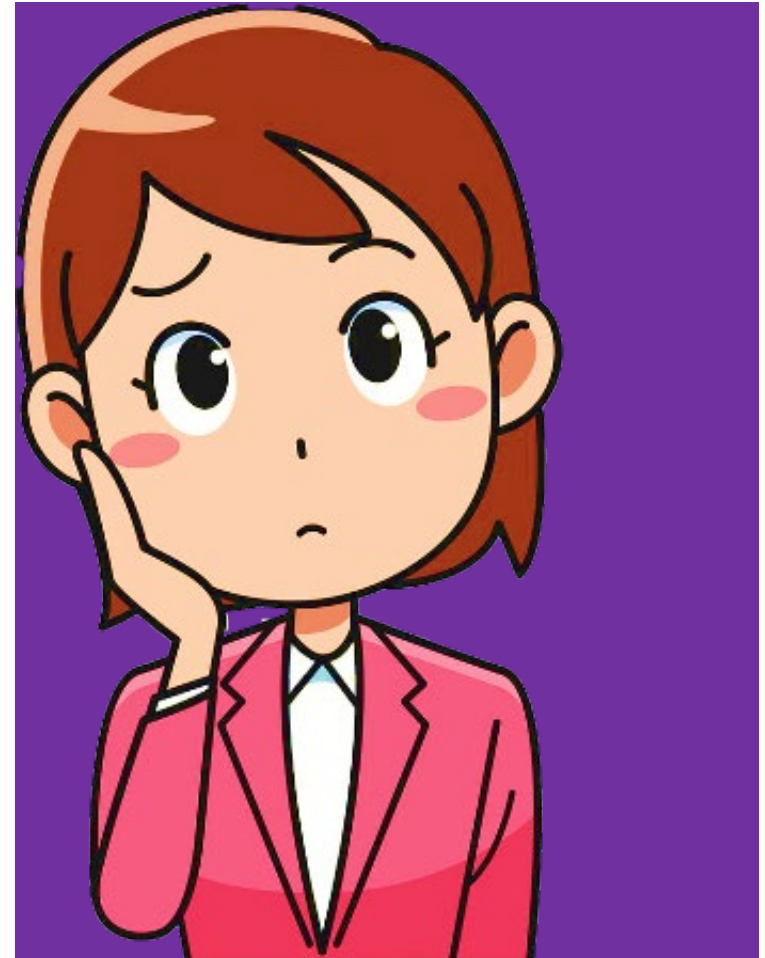


Website Postings



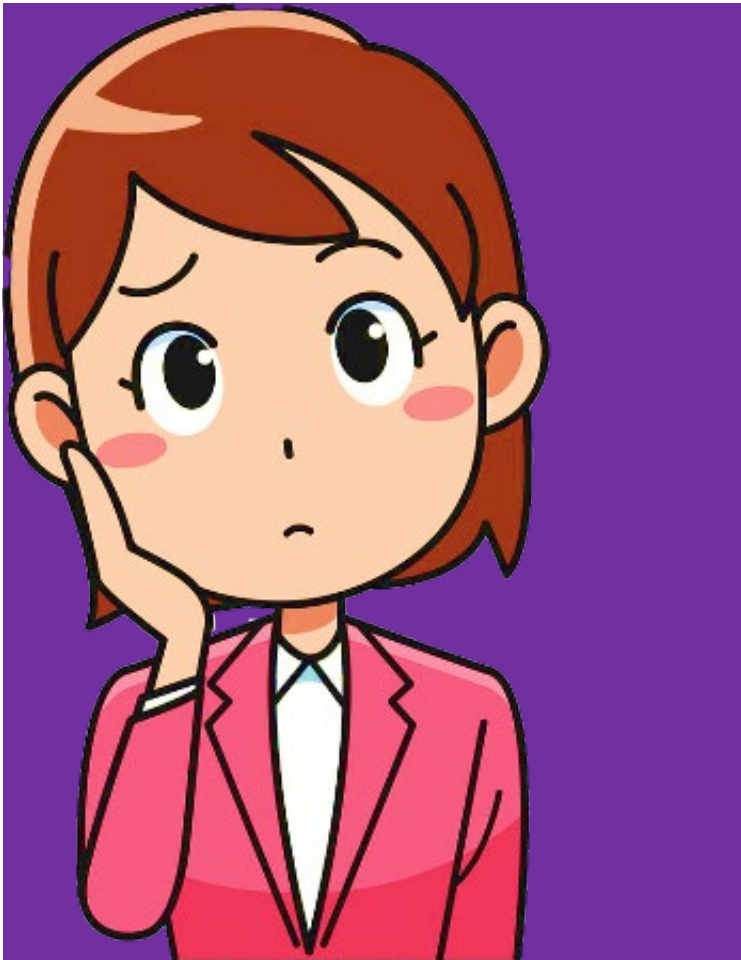
16

- ❑ Budget – Original
- ❑ Budget – Final Annual
External audit(s) and
Corrective Action Plan(s)
- ❑ OSC audit and Corrective
Action Plan
- ❑ Board Adopted Multi-Year
Financial Plan



Supplemental Schedules

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- ❑ SS10-SS16, be sure to complete schedules in order to receive reimbursement for your summer school program.
- ❑ SS31-SS34 did you complete those schedules? If not, you will get an edit, you can submit but you want to be sure these are completed.
- ❑ Reference our guidebook for help with these schedules.

CPSE Administrative Cost Listing

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Date 10/04/24 New York State Education Department Go to
Time 02:45 4410 ADMINISTRATIVE COST LISTING TO SCHOOL DISTRICT ACL

School Year
2223

[Required for Inquiry](#)

21-22 Rate was 638 and with 11% increase = 708

A. CPSE Costs Reported	104778
B. CPSE Costs Approved By SED	19824
C. Total Outstanding Approved CPSE Costs (A OR B)	19824
D. Total Number of Students Approved on STAC	28
E. Outstanding Approved Costs per Student on STAC (C/D)	708.00

County Name	Students Approved on STAC	Costs per Student	Amount CPSE Billable to County
21 HERKIMER	28	708.00	19824.00

$$28 \text{ Students} \times 708 = 19,824$$

Rate Setting Methodology

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To: District Superintendents, Superintendents and Executive Directors of Approved Programs Serving Students with Disabilities, School District and County Officials

From: Nell Brady

Subject: Tuition Rate Setting Methodology for 2024-25 Rates for School-Age Providers Serving Students with Disabilities

Date: July 1, 2024

This memorandum communicates the 2024-25 tuition rate setting methodology to providers operating school-age programs receiving funding under Article 81 and/or Article 89 of the Education Law. The 2024-25 tuition rate setting methodology provides a **4.30 percent** trend factor for the 2024-25 school year and includes modifications to enhance funding stability for private and special act school district school-age providers serving students with disabilities.

Upcoming Rates

23-24 Rate 6.25%

24-25 Rate 4.3%

In Closing...

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- There is always a lot to do, so continue to plan early!
- Work together with Business office so everyone knows who is responsible for which tasks.
- Follow-up on Claim Form edits timely.





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Digging into Verification of Key SIRS Reporting



Some Areas to Review and Why

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

Enrollment Counts

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Form A: Attendance Data Entry

Form A - Pupil Data 2024-25 Claim Aid Year	2022-23 School Year from SED File	2023-24 School Year (Actual) EDP Form #10	2024-25 School Year (Projected) EDP Form #38
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Part I: Regular Day School Enrollment and Attendance

A: Enrollment

1a.	1/2 Day K UNWTD Enrollment	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
1b.	Full Day K Enrollment	<input type="text" value="71"/>	<input type="text" value="49"/>	<input type="text" value="67"/>
1c.	The year the District first offered a full-day Kindergarten program to all students			<input type="text" value="1,954"/>
1d.	If your District plans to first offer a full-day Kindergarten program to all students in 2024-25 school year, enter "2024" in entry 1d. If not, leave blank.			<input type="text"/>
1e.	If your District plans to first offer a full-day Kindergarten program to all students in 2025-26 school year, enter "2025" in entry 1e. If not, leave blank.			<input type="text"/>
2.	Grades 1-3 Enrollment	<input type="text" value="196"/>	<input type="text" value="197"/>	<input type="text" value="187"/>
3.	Grades 4-6 Enrollment	<input type="text" value="200"/>	<input type="text" value="196"/>	<input type="text" value="189"/>
4.	Grades 7-12 Enrollment	<input type="text" value="410"/>	<input type="text" value="402"/>	<input type="text" value="398"/>
5.	Calculated Enrollment (Includes the resident enrollment in lines 1a. through 4 above plus enrollment for resident students in charter schools, enrollment for resident students with disabilities educated full time in BOCES, enrollment for students in Equivalent Attendance programs and enrollment for Homebound/Hospitalized resident students educated at district expense.)	<input type="text" value="895"/>	<input type="text" value="859"/>	<input type="text" value="851"/> Calc'd when saved

Governor's
Proposal Uses
this Information
to Project
Foundation Aid

Enrollment Counts

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- The Legislative Budget uses the information reported in SIRS on the L2RPT SIRS-313 report.
- You should compare the two and revise SIRS reporting, if incorrect, or Form A information, if it was incorrect.
- Instructions for SIRS reporting:
 - ▣ L2RPT Report Guide for SIRS-312, SIRS-313, SIRS-314, SIRS-316 and SIRS-319: BEDS Day enrollment verifications (various) (nysed.gov)

Free and Reduced Students

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- Reported in SIRS on L2RPT SIRS-323
- Instructions for SIRS reporting:
 - L2RPT (Level 2 Reporting) Report Guide for SIRS 323 and 327 FRPL (Free and Reduced-Price Lunch) verification and eligibility types (nysed.gov)
- This reporting has become more problematic due to more districts becoming CEP districts and not collecting free and reduced applications which had been used to gather this data.
- Still very important that this data is reported.

From the SIRS Instruction Manual

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For districts and charter schools participating in the Community Eligibility Provision (CEP), actual current eligibility determinations must be made for BEDS reporting purposes. This can be done by conducting the Direct Certification Matching Process (DCMP) with Child Nutrition Program SNAP and Medicaid data along with the collection of family income from an alternate eligibility form. NOTE: Districts and charter schools may not report that **all** students in a CEP site are free (*Program Service Code 5817: Free Lunch Program*) solely because they are attending a CEP participating school.

What Can You Use to Gather Data?

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- If you are a Community Eligible Provision (CEP) school district, you are not allowed to ask parents or guardians to complete the standard free or reduced meal application.
- An alternative form is available: [Special Provision Option Documents | Child Nutrition | NYSED](#)
- A Spanish version is also available:
 - <https://www.cn.nysed.gov/sites/cn/files/spoincomeappspanish.pdf>

Community Eligibility Provision (CEP)/Provision 2 non-base year Household Income Eligibility Form

_____ (name/school) is participating in the Community Eligibility Provision (CEP) or Provision 2 in a non-base year. All children in the school will receive meals/milk at no charge regardless of household income or completion of this form. This form is to determine eligibility for additional State and federal program benefits that your child(ren) may qualify for. Read the instructions on the back, complete **only one** form for your household, sign your name and return it to the school named above. Call _____ (school phone number), if you need help.

1. List all children in your household who attend school:

Student Name	School	Grade/Teacher	Foster Child	No Income
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>

SAMPLE
FORM

2. SNAP/TANF/FDPIR Benefits:

If anyone in your household receives either SNAP, TANF or FDPIR benefits, list their name and CASE # here. Then skip to Part 4.

Name: _____ CASE # _____

3. Household Gross Income: List all people living in your household, how much and how often they are paid (weekly, every other week, twice per month, monthly). Do not leave income blank. If no income, check box. If you have listed a foster child above, you must report their personal income.

Name of household member	Earnings from work before deductions <i>Amount / How Often</i>	Child Support, Alimony <i>Amount / How Often</i>	Pensions, Retirement Payments <i>Amount / How Often</i>	Other Income, Social Security <i>Amount / How Often</i>	No Income
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>

4. Signature: An adult household member must sign this application.

I certify (promise) that all the information on this application is true and that all income is reported. I understand that the information is being given so the school may receive federal funds. The school officials may verify the information and if I purposely give false information, I may be prosecuted under applicable State and federal laws, and my children may lose meal benefits.

Signature: _____

Date: _____

Email Address: _____

Home Phone _____

Work Phone _____

Home Address _____

DO NOT WRITE BELOW THIS LINE – FOR SCHOOL USE ONLY

Annual Income Conversion (Only convert when multiple income frequencies are reported on application)

Weekly X 52; Every Two Weeks (bi-weekly) X 26; Twice Per Month X 24; Monthly X 12

SNAP/TANF/Foster

Income

Total Household Income/How Often:

Household Size:

Free Eligibility

Reduced Eligibility

Denied Eligibility

Signature of Reviewing Official

Form is Editable

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CEP/Provision 2 Non-Base Year Household Income Form INSTRUCTIONS

SAMPLE
FORM

PART 1 ALL HOUSEHOLDS MUST COMPLETE STUDENT INFORMATION. DO NOT FILL OUT MORE THAN ONE FORM FOR YOUR HOUSEHOLD.

- (1) Print the names of the children, including foster children, for whom you are applying on one form.
 - (2) List their grade and school.
 - (3) Check the box to indicate a foster child living in your household, and check the box for each child with no income.
-

PART 2 HOUSEHOLDS GETTING SNAP, TANF OR FDPIR SHOULD COMPLETE PART 2 AND SIGN PART 4.

- (1) List a current SNAP (Supplemental Nutrition Assistance Program), TANF (Temporary Assistance for Needy Families) or FDPIR (Food Distribution Program on Indian Reservations) case number of anyone living in your household. Do not use the 16-digit number on your benefit card. The case number is provided on your benefit letter.
 - (2) An adult household member must sign the form in PART 4. **SKIP PART 3** - Do not list names of household members or income if you list a SNAP, TANF or FDPIR number.
-

PARTS 3 & 4 ALL OTHER HOUSEHOLDS MUST COMPLETE ALL OF PARTS 3 AND 4.

- (1) Write the names of everyone in your household, whether or not they get income. Include yourself, the children you are completing the form for, all other children, your spouse, grandparents, and other related and unrelated people living in your household. Use another piece of paper if you need more space.
 - (2) Write the amount of current income each household member receives, before taxes or anything else is taken out, and indicate where it came from, such as earnings, welfare, pensions and other income. If the current income was more or less than usual, write that person's usual income. **Specify how often this income amount is received: weekly, every other week (bi-weekly), 2 x per month, monthly. If no income, check the box.** The value of any child care provided or arranged, or any amount received as payment for such child care or reimbursement for costs incurred for such care under the Child Care and Development Block Grant, TANF and At Risk Child Care Programs should **not** be considered as income for this program.
-

PRIVACY ACT STATEMENT

Insert your LEA's privacy policy statement here.

Why is this Information so Important?

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- Free and Reduced Counts are one of the four measures of need used in the Foundation Aid formula.
- Foundation Aid formula for 2024-25 is using:
 - ▣ The average of the counts from 20/21, 21/22, 22/23
 - ▣ For children in K-6 – *so focus on getting this information!*
 - Not PreK or 7-12
 - ▣ Formula takes the average % of poverty as measured by Free/Reduced counts and applies that percentage to total enrollment.

Example
of:
23-24
Foundation
Aid Output
Report

PART IV: PUPIL COUNTS FOR FOUNDATION AID			
1	2022-23 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER	(FAPU-1 ENT 19)	6,059
2	2022-23 ENGLISH LANGUAGE LEARNER (ELL) COUNT SPARSITY COUNT	(FORM A LINE 73)	410
3	2023-24 K-12 INDICATOR	(1 = YES, 0 = NO)	1
4	SQUARE MILES IN DISTRICT	(SEDREF)	30.785
5	BASE YEAR ENROLLMENT PER SQUARE MILE	(ENT 1 / ENT 4)	196.816
6	2023-24 SPARSITY FACTOR	((25 - ENT 5) / 50.9 MIN = 0)	0.000
7	SPARSITY COUNT FOR 2023-24 AID	(ENT 1 * ENT 3 * ENT 6)	0
LUNCH COUNT			
8	2019-20 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2019-20 SIRS DATA)	665
9	2020-21 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2020-21 SIRS DATA)	641
10	2021-22 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2021-22 SIRS DATA)	570
11	2019-20 K-6 ENROLLMENT	(2019-20 SIRS DATA)	2,991
12	2020-21 K-6 ENROLLMENT	(2020-21 SIRS DATA)	3,019
13	2021-22 K-6 ENROLLMENT	(2021-22 SIRS DATA)	3,054
14	2022-23 K-6 FRPL RATE	((SUM ENTS 8 THRU 10) / (SUM ENTS 11 THRU 13))	0.2070
15	2023-24 LUNCH COUNT	$6,059 \times .2070 = 1,254$ (ENT 1 * ENT 14)	1,254

2023-24 STATE AID PROJECTIONS

FOUNDATION AID

DISTRICT CODE:
DISTRICT NAME:

SEE NOTE BELOW

2020 ACTUAL VALUATION	5,486,651,980
2020 & 2019 AVERAGE AV	5,389,380,630
SEL. AV: LESSER 20AV OR AVG AV	5,389,380,630
2021-22 TWFP	5,848
SEL. ACTUAL VAL./2021-22 TWFP	921,576

2020 ADJ. GROSS INCOME	2,107,501,219
2020 ADJ. INCOME/2021-22 TWFP	360,379
INCOME WEALTH INDEX (IWI)	1.05200

2020 & 2019 AVERAGE INCOME	2,001,631,016
SEL INC: LESSER 20 OR AVG INC	2,001,631,016
FND COMB WEALTH RATIO FOR SSR	1.02600

TAFPU BASED ON 21-22 SY DATA	7,114
TAFPU BASED ON 20-21 SY DATA	7,099
SELECTED TAFPU	7,114

REGIONAL COST INDEX (RCI)	1.124
PNI = 1 + EN%, MIN 1; MAX 2	1.18400
ADJUSTED FOUNDATION AMT/PUPIL	10,408.30
ADJUSTED TAX RATE	0.01588
EXP MIN LOCAL CONTRIB/PUPIL	14,634.62
FOUNDATION FORMULA AID/PUPIL	0.00
FND STATE SHARING RATIO	0.40000
ALT FOUNDATION AID/PUPIL	4,163.32
SELECTD FOUNDATION AID/PUPIL	4,163.32
TOTAL FOUNDATION AID	29,617,859
2022-23 FOUNDATION AID BASE	21,682,726
100% PHASE-IN INCREASE	7,935,133
3% MINIMUM INCREASE	650,481
2023-24 FOUNDATION AID PAYABLE	29,617,859

2022-23 PUBLIC ENROLLMENT EST.	6,069
% K-6 ELIG APPLIC LUNCH	0.2069
LUNCH COUNT @ 0.65	816
CENSUS POVERTY	0.0250
CENSUS COUNT @ 0.65	99
NUMBER OF SQUARE MILES	30.785
SPARSITY FACTOR	0.000
SPARSITY COUNT	0
ENGLISH LANGUAGE LEARNERS	410
ELL COUNT @ 0.50	205
EXTRAORDINARY NEEDS COUNT	1,121
EN % = EN COUNT/ENROLLMENT	0.18400

2021-22 ATTENDANCE RATIO	0.9270
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NOTE: STATE AID ESTABLISHED BY STATE LEGISLATURE FOR 2 DISTRICTS
WITH INCOMPLETE DATA.

2022-23 PUBLIC ENROLLMENT EST.

% K-6 ELIG APPLIC LUNCH	0.2069
LUNCH COUNT @ 0.65	816

$$1254 * .65 =$$

CENSUS POVERTY	0.0250
----------------	--------

CENSUS COUNT @ 0.65	99
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NUMBER OF SQUARE MILES	30.785
------------------------	--------

SPARSITY FACTOR	0.000
-----------------	-------

SPARSITY COUNT	0
----------------	---

ENGLISH LANGUAGE LEARNERS	410
---------------------------	-----

ELL COUNT @ 0.50	205
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EXTRAORDINARY NEEDS COUNT	1,121
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EN % = EN COUNT/ENROLLMENT	0.18400
----------------------------	---------

$$1,121/6,069 = .18400$$

Pupil Needs Index = 1 + Extraordinary
Needs % (.18400) = 1.18400

Example of Foundation Aid Calculation

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PART II: CALCULATION OF ADJUSTED FOUNDATION AMOUNT (AFA)

1	2023-24 FOUNDATION AMOUNT	(2015 SUCCESSFUL SCHOOLS STUDY)	7,242
2	2023-24 PHASE-IN FOUNDATION PERCENT	(§ 3602.4)	
3	2023-24 FOUNDATION AMOUNT ADJUSTED BY CPI	(ENT 1 * 1.080)	7,821
4	2006 REGIONAL COST INDEX (RCI)	(FISCAL ANALYSIS & RESEARCH)	1.124
5	2023-24 EXTRAORDINARY NEEDS % (EN%)	(PART IV ENT 20 / PART IV ENT 1)	0.184
6	2023-24 PUPIL NEED INDEX (PNI)	(1 + ENT 5, MIN 1, MAX 2)	1.184
7	2023-24 ADJUSTED FOUNDATION AMOUNT / PUPIL (AFA)	(ENT 2 * ENT 3 * ENT 4 * ENT 6)	10,408.31

Foundation Aid Base (23-24) \$7,242 x Regional Cost Index (for this region) 1.124 x Pupil Need Index 1.184 = \$10,408.31 = Adjusted Foundation Aid Amount/Pupil

EXPECTED MINIMUM LOCAL CONTRIBUTION (A)

4	2019 ACTUAL VALUATION	(OSC)	5,292,109,280
5	2020 ACTUAL VALUATION	(OSC)	5,484,873,914
6	2023-24 TWO YEAR AVERAGE ACTUAL VALUATION	((ENT 4 + ENT 5) * 0.5)	5,388,491,597
7	2023-24 SELECTED ACTUAL VALUATION	(LESSER OF ENT 5 OR ENT 6)	5,388,491,597
8	TOTAL WEALTH FOUNDATION PUPIL UNITS FOR 2324 AID (TWFPU)	(2023-24 FAPU-1 ENT 82)	5,848
9	2023-24 SELECTED AV PER TWFPU	(ENT 7 / ENT 8)	921,424
10	2023-24 LOCAL TAX FACTOR	(FISCAL ANALYSIS & RESEARCH)	0.0151
11	2020 ADJUSTED GROSS INCOME (AGI)	(TAX & FINANCE)	2,107,501,219
12	2023-24 AGI PER TWFPU	(ENT 11 / ENT 8)	360,379
13	2023-24 STATE AVERAGE AGI PER TWFPU	<u>STATEWIDE AVERAGES</u>	342,400
14	2023-24 INCOME WEALTH INDEX FOR LOCAL CONTRIBUTION	(ENT 12 / ENT 13, MAX 2.00, MIN 0.65)	1.052
15	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (A)	(ENT 9 * ENT 10 * ENT 14)	14,637.00

EXPECTED MINIMUM LOCAL CONTRIBUTION (B)

16	2021-22 TOT WEALTH PUPIL UNITS (TWPU) FOR 2023-24 AID	(2022-23 ATT ENT 153)	6,870
17	SELECTED ACTUAL VALUATION PER TWPU	(ENT 7 / ENT 16)	784,351
18	FOUNDATION AID PUPIL WEALTH RATIO (FAPWR)	(ENT 17 / \$826,600)	0.948
19	FOUNDATION AID PUPIL WEALTH RATIO * .5	(ENT 18 * 0.5)	0.474
20	2019 ADJUSTED GROSS INCOME (AGI)	(TAX & FINANCE)	1,895,760,813
21	2023-24 TWO YEAR AVERAGE ADJUSTED GROSS INCOME	((ENT 11 + ENT 20) * 0.5)	2,001,631,016
22	2023-24 SELECTED ADJUSTED GROSS INCOME	(LESSER OF ENT 11 OR ENT 21)	2,001,631,016
23	SELECTED ADJUSTED GROSS INCOME PER TWPU	(ENT 22 / ENT 16)	291,358
24	FOUNDATION AID ALTERNATE PUPIL WEALTH RATIO (FAAPWR)	(ENT 23 / \$263,900)	1.104
25	FOUNDATION AID ALTERNATE PUPIL WEALTH RATIO * 0.5	(ENT 24 * 0.5)	0.552
26	FOUNDATION AID COMBINED WEALTH RATIO (FACWR)	(ENT 19 + ENT 25)	1.026
27	FOUNDATION AID STATE SHARING RATIO 1	(1.37 - (1.23 * FACWR))	0.109
28	FOUNDATION AID STATE SHARING RATIO 2	(1.00 - (0.64 * FACWR))	0.344
29	FOUNDATION AID STATE SHARING RATIO 3	(0.80 - (0.39 * FACWR))	0.400
30	FOUNDATION AID STATE SHARING RATIO 4	(0.51 - (0.173 * FACWR))	0.333
31	2023-24 FOUNDATION AID STATE SHARING RATIO (FASSR)	(MAX ENT 27, ENT 28, ENT 29, ENT 30, MIN 0, MAX 0.900)	0.400
32	HIGH NEED (HN) DISTRICT INDICATOR	(1 = HN DISTRICT)	0
33	2023-24 FOUNDATION AID STATE SHARING RATIO FOR HN DISTRICTS	(ENT 31 * 1.05 * ENT 32, MAX 0.900)	0.000
34	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (B)	(PART II ENT 7 * (1 - ENT 31 OR ENT 33 IF HN DISTRICT))	6,244.98

Expected
Minimum Local
Contribution
Calculation

Lower of
the two
options

$$\begin{aligned} & \$10,408.31 - (.40 \times \\ & \$10,408.31) = \$6,244.98 \end{aligned}$$

Foundation Aid Calculation

34

Foundation Aid per Student	10,408.31
Less: Expected Minimum Local Contribution	(6,244.98)
=Net Foundation Aid per Student (A)	4,163.33
TAFPU (weighted student count) (B)	7,108
Foundation Aid Payable (A) x (B)	29,592,950

PART IV: PUPIL COUNTS FOR FOUNDATION AID			
1	2022-23 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER	(FAPU-1 ENT 19)	6,059
2	2022-23 ENGLISH LANGUAGE LEARNER (ELL) COUNT SPARSITY COUNT	(FORM A LINE 73)	410
3	2023-24 K-12 INDICATOR	(1 = YES, 0 = NO)	1
4	SQUARE MILES IN DISTRICT	(SEDREF)	30.785
5	BASE YEAR ENROLLMENT PER SQUARE MILE	(ENT 1 / ENT 4)	196.816
6	2023-24 SPARSITY FACTOR	((25 - ENT 5) / 50.9 MIN = 0)	0.000
7	SPARSITY COUNT FOR 2023-24 AID	(ENT 1 * ENT 3 * ENT 6)	0
LUNCH COUNT			
8	2019-20 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2019-20 SIRS DATA)	665
9	2020-21 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2020-21 SIRS DATA)	641
10	2021-22 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2021-22 SIRS DATA)	570
11	2019-20 K-6 ENROLLMENT	(2019-20 SIRS DATA)	2,991
12	2020-21 K-6 ENROLLMENT	(2020-21 SIRS DATA)	3,019
13	2021-22 K-6 ENROLLMENT	(2021-22 SIRS DATA)	3,054
14	2022-23 K-6 FRPL RATE	((SUM ENTS 8 THRU 10) / (SUM ENTS 11 THRU 13))	0.2070
15	2023-24 LUNCH COUNT	(ENT 1 * ENT 14)	1,254
6,059 x .1441 = 873			873

zero

.1441

873

Revised Pupil Needs Index with 1 Year of Missing Information

36

2022-23 PUBLIC ENROLLMENT EST.

	6,069	
% K-6 ELIG APPLIC LUNCH	0.2069	
LUNCH COUNT @ 0.65	816	567
	873 * .65 =	
CENSUS POVERTY	0.0250	
CENSUS COUNT @ 0.65	99	
NUMBER OF SQUARE MILES	30.785	
SPARSITY FACTOR	0.000	
SPARSITY COUNT	0	
ENGLISH LANGUAGE LEARNERS	410	
ELL COUNT @ 0.50	205	
EXTRAORDINARY NEEDS COUNT	1,121	871
EN % = EN COUNT/ENROLLMENT	0.18400	871/6069 = .14350

Pupil Needs Index is 1 + Extraordinary Needs % = 1.14350

Example of Revised Foundation Aid Calculation

37

PART II: CALCULATION OF ADJUSTED FOUNDATION AMOUNT (AFA)

1	2023-24 FOUNDATION AMOUNT	(2015 SUCCESSFUL SCHOOLS STUDY)	7,242
2	2023-24 PHASE-IN FOUNDATION PERCENT	(§ 3602.4)	
3	2023-24 FOUNDATION AMOUNT ADJUSTED BY CPI	(ENT 1 * 1.080)	7,821
4	2006 REGIONAL COST INDEX (RCI)	(FISCAL ANALYSIS & RESEARCH)	1.124
5	2023-24 EXTRAORDINARY NEEDS % (EN%)	(PART IV ENT 20 / PART IV ENT 1)	0.184
6	2023-24 PUPIL NEED INDEX (PNI)	(1 + ENT 5, MIN 1, MAX 2)	1.184
7	2023-24 ADJUSTED FOUNDATION AMOUNT / PUPIL (AFA)	(ENT 2 * ENT 3 * ENT 4 * ENT 6)	10,408.31

Foundation Aid Base (23-24) \$7,242 x Regional Cost Index (for this region) 1.124 x Pupil Need Index 1.1435 = **\$9,308.10** = Adjusted Foundation Aid Amount/Pupil

EXPECTED MINIMUM LOCAL CONTRIBUTION (A)

4	2019 ACTUAL VALUATION	(OSC)	5,292,109,280
5	2020 ACTUAL VALUATION	(OSC)	5,484,873,914
6	2023-24 TWO YEAR AVERAGE ACTUAL VALUATION	((ENT 4 + ENT 5) * 0.5)	5,388,491,597
7	2023-24 SELECTED ACTUAL VALUATION	(LESSER OF ENT 5 OR ENT 6)	5,388,491,597
8	TOTAL WEALTH FOUNDATION PUPIL UNITS FOR 2324 AID (TWFPU)	(2023-24 FAPU-1 ENT 82)	5,848
9	2023-24 SELECTED AV PER TWFPU	(ENT 7 / ENT 8)	921,424
10	2023-24 LOCAL TAX FACTOR	(FISCAL ANALYSIS & RESEARCH)	0.0151
11	2020 ADJUSTED GROSS INCOME (AGI)	(TAX & FINANCE)	2,107,501,219
12	2023-24 AGI PER TWFPU	(ENT 11 / ENT 8)	360,379
13	2023-24 STATE AVERAGE AGI PER TWFPU	<u>STATEWIDE AVERAGES</u>	342,400
14	2023-24 INCOME WEALTH INDEX FOR LOCAL CONTRIBUTION	(ENT 12 / ENT 13, MAX 2.00, MIN 0.65)	1.052
15	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (A)	(ENT 9 * ENT 10 * ENT 14)	14,637.00

EXPECTED MINIMUM LOCAL CONTRIBUTION (B)

16	2021-22 TOT WEALTH PUPIL UNITS (TWPU) FOR 2023-24 AID	(2022-23 ATT ENT 153)	6,870
17	SELECTED ACTUAL VALUATION PER TWPU	(ENT 7 / ENT 16)	784,351
18	FOUNDATION AID PUPIL WEALTH RATIO (FAPWR)	(ENT 17 / \$826,600)	0.948
19	FOUNDATION AID PUPIL WEALTH RATIO * .5	(ENT 18 * 0.5)	0.474
20	2019 ADJUSTED GROSS INCOME (AGI)	(TAX & FINANCE)	1,895,760,813
21	2023-24 TWO YEAR AVERAGE ADJUSTED GROSS INCOME	((ENT 11 + ENT 20) * 0.5)	2,001,631,016
22	2023-24 SELECTED ADJUSTED GROSS INCOME	(LESSER OF ENT 11 OR ENT 21)	2,001,631,016
23	SELECTED ADJUSTED GROSS INCOME PER TWPU	(ENT 22 / ENT 16)	291,358
24	FOUNDATION AID ALTERNATE PUPIL WEALTH RATIO (FAAPWR)	(ENT 23 / \$263,900)	1.104
25	FOUNDATION AID ALTERNATE PUPIL WEALTH RATIO * 0.5	(ENT 24 * 0.5)	0.552
26	FOUNDATION AID COMBINED WEALTH RATIO (FACWR)	(ENT 19 + ENT 25)	1.026
27	FOUNDATION AID STATE SHARING RATIO 1	(1.37 - (1.23 * FACWR))	0.109
28	FOUNDATION AID STATE SHARING RATIO 2	(1.00 - (0.64 * FACWR))	0.344
29	FOUNDATION AID STATE SHARING RATIO 3	(0.80 - (0.39 * FACWR))	0.400
30	FOUNDATION AID STATE SHARING RATIO 4	(0.51 - (0.173 * FACWR))	0.333
31	2023-24 FOUNDATION AID STATE SHARING RATIO (FASSR)	(MAX ENT 27, ENT 28, ENT 29, ENT 30, MIN 0, MAX 0.900)	0.400
32	HIGH NEED (HN) DISTRICT INDICATOR	(1 = HN DISTRICT)	0
33	2023-24 FOUNDATION AID STATE SHARING RATIO FOR HN DISTRICTS	(ENT 31 * 1.05 * ENT 32, MAX 0.900)	0.000
34	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (B)	(PART II ENT 7 * (1 - ENT 31 OR ENT 33 IF HN DISTRICT))	6,244.98

Revised Expected Minimum Local Contribution Calculation

Lower of the two options

$$\text{\$9,308.10} - (.40 \times \text{\$9,308.10}) = \text{\$5,584.86}$$

Foundation Aid Example

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	Original	Not Reporting 1 Year
Foundation Aid per Student	10,408.31	9,308.10
Less: Expected Minimum Local Contribution	(6,244.98)	(5,584.86)
Net Foundation Aid per Student (A)	4,163.33	3,723.24
TAFPU (weighted student count) (B)	7,108	7,108
Foundation Aid Payable (A) x (B)	29,592,950	26,464,790
		Down \$(3,128,160)

Foundation Aid Example

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	Not Reporting 2 Years	Not Reporting 3 Years
Foundation Aid per Student	8,935.29	8,547.01
Less: Expected Minimum Local Contribution	(5,361.17)	(5,128.21)
Net Foundation Aid per Student	3,574.12	3,418.80
TAFPU (weighted student count)	7,108	7,108
Foundation Aid Payable	25,404,845	24,300,830



End of Year (EOY) Statement of Certification of Verification Reports 2023-2024

[Make Changes](#)[Return to Data Exchange](#)

What Your Superintendent is
Certifying

BEDS

*BEDS Day Enrollment Verification Report for State Aid (SIRS-312)

I attest that my entity has processes in place to review the data for accuracy.

*BEDS Day Enrollment Verification Report by Location of Enrollment and Student Subgroup (SIRS-313)

I attest that my entity has processes in place to review the data for accuracy.

*BEDS Day Enrollment Verification Report by District of Residence (SIRS-314)

I attest that my entity has processes in place to review the data for accuracy.

*Free and Reduced Price Lunch Eligible Students Enrolled on BEDS Day (SIRS-323)

I attest that my entity has processes in place to review the data for accuracy.

Recommendations

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- Review your SIRS reporting for reasonableness.
- Verify that your district has internal controls in place to ensure the data is being reported and it is valid.
 - Proper training of staff.
 - Proper review of data collection methods.
 - Proper review of data reported for accuracy.

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Other News

SED Has Settled 21-22 Aid Year

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STATE AID PAYMENT INFORMATION FOR 2021-2022

2021 - 2022 FINAL ADJUSTMENT REPORTS

- [2021-22 General Aid Final Adjustment Report](#)
- [2021-22 Excess Cost Final Adjustment Report](#)
- [2021-22 Final Adjustment Prospective Projects](#)
- [2021-22 Final Adjustment Capital Outlay](#)

Aid to be deducted from
November or December State
Aid payments

2021-22 REPORT OF FINAL GENERAL STATE AID (SA-32)

The claim review of the 2021-22 General State Aid for your school district has been completed. The 2021-22 Final Adjustment is based on data frozen as of August 9, 2022. To identify differences that may be the source of the final adjustment in item E, please compare State Aid output reports based on the Final Adjustment Snapshot-(August 9, 2022), to the reports based on May 15, 2022 database and December 1, 2021 payment snapshots. These files can be accessed via SAMS by selecting 'Output Reports' from the 'Reports' drop down menu. Once on the Output Report page, select the appropriate 'Snapshot' to view a point-in-time output report. Also, please review the 2021-22 building reports which are to be used in conjunction with the 2021-22 SAMS 'August 9, 2022' Building Aid Output Reports to identify any Building Aid adjustments included in the 2021-22 final adjustments. If after reviewing the output reports you have questions regarding the Final Adjustments, please contact State Aid staff by phone at (518)474-2977.

In most instances, General Aid will not change after the Final Adjustment. There are however, a few situations that could cause aid to change again, including but not limited to final cost reports for capital projects and Private Excess Cost Aid prior year adjustments affecting the local contribution deduct. For more information, view the memo regarding final adjustments:

[State Aid Final Adjustment Memo](#)

A.	2021-22 Grand Total State Aid Payable GEN Report(Entry 41)	\$ 14,812,517.00
	MINUS	
	Rome & Batavia Tuition	\$ 0.00
	TRS Payments for District	\$ 2,110,152.49
	Prior Year(s) Overpayments(Incl. Chap 121 L96)	\$ 17,713.00
	Charter School Intercepts	\$ 0.00
	Total Withhold not Repaid for Gen Aid	\$ 0.00
	Dormitory Authority (Part1 Tuition & Spec act Dist)	\$ 0.00
	MBBA Intercepts	\$ 0.00
	TFA Intercepts	\$ 0.00
	APPR Deduction	\$ 0.00
B.	Total Deductions and other Payments	\$ 2,127,865.49
C.	2021-22 Adjusted Net State Aid DUE (A minus B)	\$ 12,684,651.51
D.	State Aid Paid as Cash and recorded as Revenues at A-3101 & A-3102	\$ 12,822,591.51
E.	2021-22 FINAL ADJUSTMENT (C-D)*	\$ -137,940.00

* This Final Adjustment is an OVERPAYMENT of your 2021-22 General State Aid DUE and will be deducted from a future State Aid payment.

Child Nutrition Modifies FB Limit

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THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

Office of P-20 Education Policy
Child Nutrition Program Administration
89 Washington Avenue, Room 375 EBA, Albany, NY 12234
Phone: (518) 473-8781 Fax: (518) 473-0018

To: School Food Service Directors/Managers
From: Child Nutrition Program Administration
Date: Thursday, September 26, 2024
Subject: Net Cash Resources, Excess Fund Balance Limits and Annual Financial Reporting

Federal regulations state that SFAs must limit their net cash resources (fund balance) to an amount that does not exceed three months' average operating expenditures for their nonprofit food service account. Effective July 1, 2024, USDA has approved the New York State Education Department (SED) to **increase the net cash resource limitation to six months average operating expenditures**. SED will ensure compliance with net cash resources through annual reviews of SFAs' financial data. [Click here to view the memorandum](#) that provides guidance for managing net cash resources and instructions for submitting financial data.

Key points

- Non-public SFAs, Charter Schools and Residential Childcare Institutes (RCCIs) must report financial data in the Child Nutrition Management System (CNMS) by October 31, 2024.
- SFAs with six months or more excess net cash resources will be notified via e-mail, beginning in November, if an excess fund balance plan is required to be submitted to SED.

For comprehensive guidance on managing your nonprofit food service account, additional resources are available on the Child Nutrition Website [Financial Management](#) page.

<https://www.cn.nysed.gov/content/net-cash-resources-excess-fund-balance-limits-and-annual-financial-reporting/>

Questions?

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State Aid and Financial Planning Service

Questar III BOCES
10 Empire State Boulevard
Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

twitter.com/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