

We Have Updated Our Website!

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.



Knowledge Café

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



Schedule

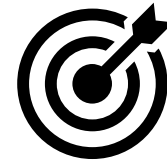


Zoom Link
Password: 319866



Presentations

PUTTING STUDENTS FIRST



Knowledge Café

September 2021

State Aid Planning and Financial Service

Agenda




3

- ❑ SBO Calendar for October 2021
- ❑ Form SA-139 – When and How to Complete
- ❑ Payroll Reports Overview
- ❑ State Aid – When to Expect Payment and What Revenue Codes to Use
- ❑ Questions and Answers

October SBO Calendar

4

Task	Month	Due Date	Filing Requirement	Notes	Priority
Prepare Enrollment Projections	October	10/1/2021	Annually		Recommended Best Practice
Submit Form SA-139 by October 1, 2021 for all new Prospective Capital Projects that have been bid and for which general construction contracts are signed. Mail to SED certified return receipt.	October	10/1/2021	Annually	 <p>If the SA-139 is not submitted and processed for the 11/15/2021 State Aid database, any Building Aid first scheduled to be paid on new prospective projects in 2022-23 as part of 2022-23 General Aid is deferred until July 2023. The July 2023 deferred Building Aid payments are included in the State's 2023-24 budget but may be accrued on June 30, 2023 as 2022-23 State Aid.</p>	Recommended Best Practice
Collect NYSSIRS Enrollment information	October	10/15/2021	Annually		Recommended Best Practice
Ensure that 2020-21 high cost public and private STAC approval records have been entered in the STAC Online system.	October	10/15/2021	Annually		Recommended Best Practice
File Independent Auditors Report with NYSED & NYS OSC (For SED Survey 1 in the NYSED Portal under Office of Audit Services)	October	10/15/2021	Annually	BoE must accept, send to SED and Office of State Comptroller - due October 15th -- all districts except Big 5 Cities. May be submitted electronically to SED via the NYSED Business portal and to OSC at: afrrfile@osc.state.ny.us (See Appendix L)	Required
Review the BOCES expense reconciliation (refund)	October	10/15/2021	Annually		Recommended Best Practice
Revisions (not original submissions) to state aid claims data should be completed by mid-October in time for Nov. 15th statutory data file for aid transmissions and data.	October	10/15/2021	Annually	NYS DoB will generate district data for the Executive Budget run in January if SAMS forms sets are "missing", "incomplete" or "cannot be cleaned".	Recommended Best Practice
STAC Statutory File Transmission	October	10/15/2021	Annually	STAC and Medicaid office is responsible for processing requests for reimbursement for the costs of providing services for certain students, including students with disabilities. Processed STAC data is transmitted to State Aid for incorporation in Private and Public Excess Cost Aid calculations.	Required




October SBO Calendar

5

Task	Month	Due Date	Filing Requirement	Notes	Priority
Submit building-level emergency response plan to the NYS Police and local law enforcement via NYSED business portal within 30 days of adoption, but no later than October 15, 2021.	October	10/15/2021	Annually	Districts will still need to provide a copy to local law enforcement	Required
Submit completed Basic Educational Data System (BEDS) data forms (district-wide and building level) via Internet application on the SED Business Portal, due October 2021.	October	10/15/2021	Annually	Enrollment information previously reported via BEDS is now captured in the Student Information Repository System (SIRS). Review and verify SIRS enrollment information in November.	Required
Begin Food Service Verification Process	October	10/31/2021	Annually	Begin process to review child nutrition income verification process - Due November 15th	Recommended Best Practice
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	October	10/31/2021	Monthly		Recommended Best Practice
Budget Preparation - distribute forms to budget builders	October	10/31/2021	Annually		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	October	10/31/2021	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


October SBO Calendar

6

Task	Month	Due Date	Filing Requirement	Notes	Priority	
Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020)	October	10/31/2021	Quarterly		3rd Quarter 2021. *October 31, 2021 is a Sunday. Generally, if any due date for filing falls on a Saturday, Sunday, or legal holiday, your return should be filed on the next business day. Please check the instructions of the applicable forms to verify correct due date when available.	Required
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	October	10/31/2021	Monthly			Recommended Best Practice
Certify through the BEDS submission that all staff have received annual school safety training	October	10/31/2021	Annually			Required
Federal and State Cafeteria Reimbursement Form	October	10/31/2021	Monthly			Recommended Best Practice
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	October	10/31/2021	Quarterly		3rd Quarter 2021. *October 31, 2021 is a Sunday. Generally, if any due date for filing falls on a Saturday, Sunday, or legal holiday, your return should be filed on the next business day. Please check the instructions of the applicable forms to verify correct due date when available.	Required
GA-4 Worker's compensation reporting for self-insured plans	October	10/31/2021	Quarterly		3rd Quarter 2021. *October 31, 2021 is a Sunday. Generally, if any due date for filing falls on a Saturday, Sunday, or legal holiday, your return should be filed on the next business day. Please check the instructions of the applicable forms to verify correct due date when available.	Recommended Best Practice
Monthly Profit/Loss Statements for Food Service	October	10/31/2021	Monthly		Perform analysis on prior month's activities	Recommended Best Practice

October SBO Calendar

7

Task	Month	Due Date	Filing Requirement	Notes	Priority
Payroll Reports – ERS/TRS Payments and Reports	October	10/31/2021	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
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	October	10/31/2021	Monthly		Recommended Best Practice
Prepare STAC-1 Forms (online) for current school year and submit electronically	October	10/31/2021	Annually		Recommended Best Practice
Present 2021-22 budget calendar and budget development procedures to the BoE for adoption	October	10/31/2021	Annually	See Appendix A	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	October	10/31/2021	Monthly		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	October	10/31/2021	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 application for approval of bus/vehicle purchase via SAMS after the delivery of any bus/vehicle purchased to transport students, if not performed earlier in the school year. (Form BP)	October	10/31/2021	Semi-Annually	Districts must use Form BP within SAMS to provide the State Aid office with the information on every bus/vehicle purchase. However, districts must keep substantiating documentation available on file for Records Retention and Disposition Schedule ED-1	Recommended Best Practice
Treasurer's Report	October	10/31/2021	Monthly	Report on prior month's activities	Required
Treasurer's Report - Extra Classroom Activity Fund	October	10/31/2021	Quarterly	3rd Quarter 2021	Recommended Best Practice

8

SA-139 Form

Due October 1st



Form SA-139



9

Purpose: Used to report the estimated cost of a capital project based on the bid prices of the contracts let for the capital project.

Due Date: Should be done once the construction contracts have been bid. To ensure that information is included in the Executive Budget, the form is due by **October 1st** to: buildingforms@nysed.gov

Mandatory Form – no Building Aid can be paid until Form SA-139 is completed. If form not submitted in time to be included in November database, no aid can be paid during following fiscal year, regardless if everything else is done.

IMPORTANT NOTICE ON SA-139 SUBMISSION DEADLINE AND THE NOVEMBER 2021 FROZEN DATA FILE

Complete and accurate [SA-139](#) forms must be received at SED by Friday, October 1, 2021 in order to guarantee that the project will be included in the November 2021 frozen data file. SA-139 forms received after that date may be included in the November 2021 frozen data file, but are not guaranteed to be included. (The "SA-139 receive date" is the date the SA-139 submission is considered complete and accurate and able to be entered on our State Aid system.)

REQUEST FOR BUILDING PROJECT DATA

(SA-139)

(Instructions on next page)

June 2018

Form
SA-139

The University of the State of New York

THE STATE EDUCATION DEPARTMENT

Office of Management Services/State Aid Unit

West Hall # 507, Education Building, Albany, NY 12234

District Code: <input type="text"/>	Signature: <input type="text"/>
District Name: <input type="text"/>	Name (Print): <input type="text"/>
Building Name: <input type="text"/>	Title: <input type="text"/>
Project Description: <input type="text"/>	Date: <input type="text"/>
Facility Code and Project No: <input type="text"/>	Phone: <input type="text"/>
(seven digits)	

Complete one for
each separate
project number.

We have received notification that final plans have been approved for the school building project referenced above. Building aid is available* for this project, subject to a cost allowance maximum computed by this office based on data submitted on this form. Please complete and return one copy of this form to this office immediately after signing contracts. Email form to: buildingforms@nysed.gov

ATTENTION: PLEASE READ IMPORTANT NEW NOTE ON INSTRUCTION PAGE

DATE GENERAL CONSTRUCTION CONTRACT WAS SIGNED: (036)
MM/DD/YY

Date General
Construction
contract was
signed.

To be aidable, can't
be before
Commissioner's
Approval Date
(CAD) of project.

How are
you
paying
for it?

METHOD OF FINANCING	
BORROWING (Bonds/BANS/Capital Notes) (Line 26 > 0, complete Line 31)	(026)
Energy Performance Contract	(054)
Budgetary Appropriations	(027)
Capital Reserves	(037)
Other/Grants/Insurance Recovery	(028)
Specify Text Only	(029)
Gifts/Donations	(030)
EXCEL Can't change once certified	(276)
<input type="checkbox"/> Supplement to Building Aid	
<input type="checkbox"/> In Lieu of Building Aid	
SMART SCHOOLS BOND ACT	(272)

TOTAL FUNDING FOR THIS PROJECT

\$ 0

TOTAL BORROWING (031)
Enter the total amount that is providing part or all of funds for this project

*If your district is subject to reorganization under the Master Plan, no building aid payments will be made without a Certificate of Apportionment from the Commissioner of Education. Under Department regulations, it is the responsibility of the local board of education to initiate the request for such certification.

CONSTRUCTION COSTS	
NEW/ADDITION	ALT/RECON
General Construction	General Construction
Heating & Ventilation	Heating & Ventilation
Plumbing	Plumbing
Electrical	Electrical
Other (Specify)	Other (Specify)
Total New/Add Construction Costs (032)	Total Alt/Recon Construction Costs (033)
\$ 0	\$ 0
INCIDENTAL COSTS	
NEW/ADDITION	ALT/RECON
Site Purchase	Site Purchase
Other estimated incidental costs (fees, equipment, etc.)	Other estimated incidental costs (fees, equipment, etc.)
Total New/Add Incidental Costs (034)	Total Alt/Recon Incidental Costs (035)
\$ 0	\$ 0
Total Funding For This Project must equal Total Construction and Incidental Costs	
Total Funding for This Project	Total Construction and Incidental Costs
\$ 0	\$ 0

Break out costs
between
Construction and
Incidental and
New/Addition and
Alterations/
Reconstruction.

Capital Construction Project Review and Approval Status (with RESCUE status)

Capital Construction Project Change Order Status

Project Review Status

• SED PROJECT STATUS:

- If you have a question about the status of your project awaiting review, please consult our [status reports page](#) first. Upon receipt of your project, your project manager will call you to identify missing items, if necessary. Upon architectural/mechanical review, our A/E's will do likewise.

• SED PROJECT REVIEW STATUS AS OF 09/14/2021:

◦ Architectural Review:

- Average time for final architectural review will be about 4-6 weeks.
- The next architectural review will be 21-0173. It was logged into the review system on 08/16/21.

◦ Engineering Review:

- Average time for final engineering review will be about 4-6 weeks.
- The next engineering review will be 21-0169. It was logged into the review system on 08/16/21.

- The most recent submission has review number 21-0328. It was logged into the review system on 09/13/2021.
- The last review number assigned for 2020 was 20-1970. It was logged into the review system on 06/30/2021.

11

ALBANY CITY SCHOOLS STATUS REPORT ON CAPITAL PROJECTS

District No.: 01-01-00-01

last updated on 09/10/21

REVIEW No.	BUILDING NAME/ PROJECT SCOPE	BLDG./ PROJ. NO.	SED APPROVAL	FINAL PROJECT REVIEW Prj. Mgr. Const. Mech.
New Scotland Elementary (PS #19):				
19-0637	Reconstruction	0-019-009	12/23/19	DONE DONE DONE
20-1404	Reconstruction	0-019-010	06/02/21	DONE DONE DONE
North Albany Academy (PS #20):				
20-0683PR	Additions and Alterations	0-020-007		DONE
20-0827	Additions and Alterations	0-020-007	03/11/21	DONE DONE DONE
Albany Schl of Humanities (PS #23):				
15-1771	Reconstruction	0-023-014	03/09/17	DONE DONE DONE
20-1405	Reconstruction	0-023-015	06/02/21	DONE DONE DONE

CAD =
Commissioner's
Approval Date =
"SED Approval"
above

Project Review - A/E

Laws and Regulations

When is a Building Permit Required?

Definition of Emergency Project

Electrically Operated Partitions

Publications and Articles



Splitting Costs

12

CONSTRUCTION COSTS

Construction related contracts that are bid are separated by trades:

General Construction
Heating/Ventilation
Plumbing
Electrical

But also.....

Noncontract Costs of Construction

There may be instances where there are expenditures for construction-related work, even though the work was not part of the prime contracts, and was not an incidental cost. These expenditures must be reported in the expenditure schedule for Noncontract Costs of Construction, pages 9 - 9k. Such costs for performance of work by school personnel (force account), or for the purchase of labor or materials used in the construction, or for various services such as testing of concrete or for asbestos, or balancing heating controls should be included here. Incidental costs such as for furnishings and equipment shall not be reported here. See Incidental Costs, below.

Incidental Costs

Every remaining expenditure (i.e., any expenditure not classified in one of the expenditure schedules above) shall be classified into one of the following incidental categories and reported in the appropriate expenditure schedule. Note that these categories are essentially the same as submitted to the Bureau on the Application for Examination and Approval of Final Plans and Specifications, form EFP-F.



1. Architect's fees -- .245
2. Survey and engineering -- .246
3. Superintendent of Construction/Clerk of the Works -- .201
Include costs for supervision, watchman, etc.
4. Legal services -- .244
Include costs for school attorney, bond counsel, rights of way, litigation, etc.
5. Administrative costs/contractual expenses -- .240
Include costs for such as the following:

bank fees	water/sewer fees
general administration	printing costs
board travel	printing bonds
appraisals	moving costs
realtor's fees	special meeting (vote) costs
6. Insurance -- .243
Include also, costs for performance and payment bonds which are not already included in the construction contracts.
7. Site purchase -- .291
Include costs for site purchase, options, site preparation not included in .297 below.
8. Site development -- .297
Include costs for grading, landscaping, athletic fields and roads, parking lots and sidewalks, etc. which are not already included in the construction contracts.
9. Furniture and Equipment -- .200
Include costs for such as the following which are not already included in the construction contract:

 **AIA® Document G703® – 1992**

APPLICATION NO:
APPLICATION DATE:
PERIOD TO:
ARCHITECT'S PROJECT NO:

A	B	C	D	E	F	G	H	I	
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED <i>(Not in D or E)</i>	TOTAL COMPLETED AND STORED TO DATE <i>(D+E+F)</i>	% <i>(G ÷ C)</i>	BALANCE TO FINISH <i>(C – G)</i>	RETAINAGE <i>(If variable rate)</i>
			FROM PREVIOUS APPLICATION <i>(D + E)</i>	THIS PERIOD					
<div>Have contractors split work between Additions and Renovations here</div> <div>General Incidentals often are split following a percentage split of Additions/Renovations</div>									
	GRAND TOTAL								

Have contractors split work between Additions and Renovations here

General Incidentals often are split following the percentage split of Additions/Renovation too

Completing the SA-139

14

Architect/Construction Manager

- ▣ Can assist you with the SA-139 allocations.
 - Construction vs. Incidental
 - Addition vs. Renovation

Fiscal Advisor

- ▣ Can help you with completing the financing side of the SA-139.

CONSTRUCTION COSTS	
NEW/ADDITION	ALT/RECON
General Construction	General Construction
Heating & Ventilation	Heating & Ventilation
Plumbing	Plumbing
Electrical	Electrical
Other (Specify)	Other (Specify)
Total New/Add Construction Costs (032) \$ 0	Total Alt/Recon Construction Costs (033) \$ 0
INCIDENTAL COSTS	
NEW/ADDITION	ALT/RECON
Site Purchase	Site Purchase
Other estimated incidental costs (fees, equipment, etc.)	Other estimated incidental costs (fees, equipment, etc.)
Total New/Add Incidental Costs (034) \$ 0	Total Alt/Recon Incidental Costs (035) \$ 0
Total Funding For This Project must equal Total Construction and Incidental Costs	
Total Funding for This Project \$ 0	Total Construction and Incidental Costs \$ 0

Methods of Financing

15

- ✓ Split out financing by funding source
- ✓ Caution with Capital Reserve line!
- ✓ Federal grants - Line 028
- ✓ Caution with EXCEL!
- ✓ Financing needs to match spending plan

METHOD OF FINANCING	
BORROWING (Bonds/BANS/Capital Notes) (Line 26 > 0, complete Line 31)	(026)
Energy Performance Contract	(054)
Budgetary Appropriations	(027)
Capital Reserves	(037)
Other/Grants/Insurance Recovery	(028)
Specify Text Only	(029)
Gifts/Donations	(030)
EXCEL Can't change once certified <input type="checkbox"/> Supplement to Building Aid <input type="checkbox"/> In Lieu of Building Aid	(276)
SMART SCHOOLS BOND ACT	(272)
TOTAL FUNDING FOR THIS PROJECT	
\$ 0	
TOTAL BORROWING Enter the total amount that is providing part or all of funds for this project	(031)

SA-139 Summary

16

- Submit by 10/1/21 if:
 - ▣ Want to guarantee it will be included in Executive Budget proposal in January 2022
 - ▣ If want to be paid Building Aid in 22/23 during 22/23 (assuming all other conditions met)
- 10/1 is not the exact date SED pulls the information
 - ▣ If want to be positive it **will** be included, do by 10/1/21
 - ▣ If want to be positive it **will not** be included, do after 11/1/21



17

Payroll Reports

Overview of Quarterly Reports



Payroll Reports



18

Main types of Payroll Reports due 10/31/21:

Federal Quarterly 941 Report

- Includes FICA, Medicare and Federal Withholdings
- Taxes are paid to IRS after each payroll and reconciled here

State Quarterly NYS – 45 Report

- Includes State Withholdings, Wage Reporting & UE Insurance
- Taxes are paid to NYS after each payroll and reconciled here
- Form done on-line as well as wage reporting



Payroll Reports



19

Main types of Payroll Reports due 10/31/21:

Bureau of Labor Statistics Report

- Report number and wages of employees, by location
- Informational – no cost to district
- Done on-line

Workers Compensation – GA-4 Report

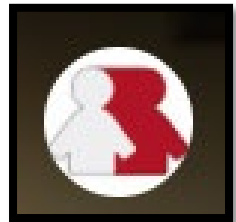
- If self-insured for Workers Compensation
- Calculates assessment due
- Done on-line
- Payment due at this time

Other Payroll Related Reports

20

□ Monthly ERS Report

- ▣ Reporting wages subject to ERS
- ▣ Pay for liability (EE) from the previous month
- ▣ Due the 7th of the following month




□ Monthly TRS Report

- ▣ Reporting all wages of TRS eligible employees, regardless if they are member or not
- ▣ Liability (EE) is not paid at this time
- ▣ Due 10 business days after the end of the month



Why Discussing with SBOs?

21

- ❑ Wages are the largest portion of all of our budgets
- ❑ Reports can be complicated
 - ▣ In addition to quarterly reports:
 - Annual W-2s, federal wage reporting, Form 1094 and 1095 for insurance coverage, etc.
- ❑ Penalties for errors or delay in payments can be significant
- ❑ Many of the reports are done electronically
- ❑ If employees aren't paid wages properly and/or deductions aren't taken properly... ugh 

Payroll Reports Summary

22

- Do you know when, and by whom, these reports are completed in your district?

Best Practices—

- More than one person trained in preparation of forms
- More than one person with access to on-line systems
- Any system in place to ensure taxes are called in timely?
- Does someone review reports?



State Aid

State Budgeted Aid vs. School District
Recorded State Aid

From the Legislative Budget

24

Available from:

stateaid.nysed.gov

Then put your
district in the
box in the top
left corner

Click on your
URL

Then under
2021-2022
Legislative
Budget section

DB ED: 0145C
RUN NO: SA212-2

STATE OF NEW YORK

03/31/21

2021-22 STATE AID PROJECTIONS

2020-21 AND 2021-22 AIDS PAYABLE
UNDER SECTION 3609 PLUS OTHER AIDS

2021-22 ESTIMATED AIDS:

FOUNDATION AID	92,073,492
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	5,306,481
BOCES	0
SPECIAL SERVICES	4,655,808
HIGH COST EXCESS COST	1,616,809
PRIVATE EXCESS COST	4,055,034
HARDWARE & TECHNOLOGY	238,890
SOFTWARE, LIBRARY, TEXTBOOK	965,393
TRANSPORTATION INCL SUMMER	8,628,581
BUILDING + BLDG REORG INCENT	13,239,177
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	2,062,201
ACADEMIC ENHANCEMENT	1,247,799
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	134,089,665

Legislative Budget vs. Uniform System of Accounts

25

- How State Aid is budgeted by NYS is different than how we record it in our books
- How we budget for State Aid in our district's budget is sometimes different too



Some Aids Are Budgeted/ Recognized as Revenue the Same

26

2021-22 ESTIMATED AIDS:

FOUNDATION AID	92,073,492
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	5,306,481
BOCES	0
SPECIAL SERVICES	4,655,808
HIGH COST EXCESS COST	1,616,809
PRIVATE EXCESS COST	4,055,034
HARDWARE & TECHNOLOGY	238,890
SOFTWARE, LIBRARY, TEXTBOOK	965,393
TRANSPORTATION INCL SUMMER	8,628,581
BUILDING + BLDG REORG INCENT	13,239,177
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	2,062,201
ACADEMIC ENHANCEMENT	1,247,799
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	134,089,665

Let's Look at the Other Aids

Instructional Materials Aid (IMA)

27

- ❑ State Budget shows:
 - ❑ Software, Library and Textbook
 - ❑ Hardware and Technology
- ❑ How does your district budget for it?
 - ❑ In total?
 - ❑ Broken out by individual account?
- ❑ Should be accounted for separately in the accounting records

IMA Breakout

28

From the Legislative Budget Section

Full Day Kindergarten, Instructional Materials and Operating Reorganization Incentive Aids

Textbook Aid = A3260, Software Aid = A3262, Library Materials = A3263, Hardware Aid = A3262

2021-22 STATE AID PROJECTIONS

FULL DAY KINDERGARTEN, INSTRUCTIONAL MATERIALS AND OPERATING REORGANIZATION INCENTIVE AIDS

DISTRICT CODE:

DISTRICT NAME:

SEE NOTE BELOW

1996-97 1/2 DAY K ENRL	558
2020-21 1/2 DAY K ENRL	0
1996-97 FULL DAY K ENRL	312
2020-21 FULL DAY K ENRL	767
FULL DAY K CONVERSION INDEX	0
1 IF AIDED IN THE PAST	1
2021-22 FULL DAY K ENRL EST.	880
INCREASE IN FULL DAY K ENRL	113
SELECTED FOUNDATION AID/PUPIL	9,307.01
2021-22 FDKC FORMULA AID	0
2020-21 FDKC FORMULA AID	0
2019-20 FDKC FORMULA AID	0
2020-21 FDKC SAVE HARMLESS AID	0
2021-22 FULL DAY K CONVERS AID	0
2020-21 FULL DAY K CONVERS AID	0
2020-21 SFTW, HW & LIBR PUPILS	13,286
2020-21 TEXTBOOK PUPILS	11,731
2021-22 SOFTWARE MAX AID	199,024
2020-21 SOFTWARE EXPEND. ST-3	508,103
2021-22 SOFTWARE AID	199,024
2020-21 SOFTWARE AID	203,504
2021-22 LIBRARY MATRL MAX AID	83,038
2020-21 LIBRARY MTRL EXP ST-3	84,838
2021-22 LIBRARY MATERIALS AID	83,038
2020-21 LIBRARY MATERIALS AID	71,129
2021-22 TEXTBOOK MAX AID	683,331
2020-21 TEXTBOOK EXPEND. ST-3	703,136
2021-22 TEXTBOOK AID	683,331
2020-21 TEXTBOOK AID	702,787
HARDWARE & TECHNOLOGY AID RATIO	0.74300
PURCHASE & LEASE EXPEND.	502,018
REPAIR & STAFF DEVEL EXP.	0
MAX HARDWARE & TECH. AID	238,890
2021-22 HARDWARE & TECHNOL AID	238,890
2020-21 HARDWARE & TECHNOL AID	241,308

Those Included in “General Aids”

29

- Foundation Aid:
 - Part is recognized as Excess Cost Aid
 - Set-Aside Portion of Excess Cost Aid
 - Part is recognized as General Aid
- Building Aid
 - Native American Building Aid
 - Standard Building Aid
 - Reorganization Incentive Building Aid
- Transportation Aid
- And....

Those Included in “General Aids”

30

- ❑ High Tax Aid
- ❑ Reorganization Incentive Operating Aid
- ❑ Urban-Suburban Transfer Aid
- ❑ Academic Enhancement Aid
- ❑ Special Services Academic Improvement Aid
- ❑ Charter School Transitional Aid
- ❑ Career Education Aid
- ❑ Computer Administration Aid



General Aids

31

- The fund that State Aid is paid from by NYS determines the revenue code we use:
- State General Fund
 - ▣ General Aid - A3101
 - ▣ Excess Cost Aid - A3101 (but a different one!)
- State Lottery Fund – A3102
 - ▣ Split into: Basic Lottery Aid, Commercial Gaming, Lottery VLT
 - ▣ More on Lottery Textbook Aid soon...
- Education Law 3609 outlines payment process



Combined Fixed and Individual Payment Schedule

Shows Lottery
Payments and
Other
Payment
Dates

DB ED: 0145C
RUN NO: SA212-2

STATE OF NEW YORK

03/31/21

2021-22 STATE AID PROJECTIONS COMBINED FIXED AND INDIVIDUALIZED PAYMENT SCHEDULE

DISTRICT CODE:
DISTRICT NAME:

SEE NOTE BELOW

TOTAL 2021-22 EST AID	134,089,665
-FULL DAY K PAYABLE IN JUNE22	0
-BLDG AID DEFERRED TO JULY 21	1,350,972
-AID TO BOCES ON BEHALF OF DT	0
-EX CST AIDS PAYABLE, S.3609B	27,539,689
-AID NOT PD VIA S.3609A SCHD	1,204,283
-OTHER AID NOT PD VIA S.3609A	5,306,481
-VLT LOTTERY GRANTS	3,288,025
-COMMERCIAL GAMING GRANTS	578,344
21-22 S.3609A GNRL AID DUE DST	94,821,871
NET CONTRIBUTIONS TO TRS	10,101,481
DIRECT PAYMENT TO TRS	0
NET AID FOR FIXED PAYMENTS	84,720,390
NET LOTTERY AR AID PAYMENT	14,242,067
LOTTERY AID NOT PAYABLE	0
OCT. (NET AID*.125)-LOTT	0
NOV.(NET*.1875)- LOTT-OCT	1,643,006
DEC.(NET*.25)-LOTT-OCT-NOV	5,295,024
BAL 21-22 S.3609A AID DUE	63,540,293

BASIC DATA FOR MONTHLY PYMNTS:

A. 20-21 TOT GEN FUND EXP	261,568,188
B. 20-21 NON 3609A GEN FD AIDS	35,331,908
C. 20-21 TRS OBLIGATION	7,938,165
D. 20-21 BLDG DEBT SERVICE	14,172,432
E. 21-22 BLDG DEBT SERVICE	20,515,229
F. 21-22 LOTT + FIXED PYMTS	21,180,097
G. NET TGFE FOR INDV PYMTS	203,460,815

PAYMENTS BY MONTH:

H. JANUARY (BAL-.5G)	0
I. FEBRUARY (BAL-H-.4G)	0
J. MARCH (BAL-H-I-.3G)	2,502,048
SUBTOTAL THRU MARCH	33,783,626
MARCH REDUCTION TO ADD TO JUNE	0
BALANCE FOR SPRING PAYMENTS	61,038,245

PRELIMINARY SPRING PAYMENTS:

K. APRIL (BAL-H-I-J-.2G)	20,346,082
L. MAY (BAL-H-I-J-K-.1G)	20,346,081
M. JUNE (BAL-H-I-J-K-L)	20,346,082
BAL FOR SPRING BEFORE ADV, ADJ	61,038,245

3/22 SUSTN ADV PYMT	10,513,540
JUNE ADJUSTMENT TO ADD TO MAR.	17,578,607
SUBTOTAL INCL SUSTN ADV	61,875,773
% PAID TO DATE	65.25
NET APRIL PAYMENT	9,832,542
NET MAY PAYMENT	20,346,081
NET JUNE PAYMENT - PREPYMT	2,767,475
ACTUAL S3609A PYMTS APR-JUN 22	32,946,098

September Lottery Fund Payment

33

Line 1 is
coded to
Lottery Aid
(A3102)

Line 4 is
coded to
Textbook
Aid
(A3260)

SCHOOL DISTRICT	District Code:	
	Vendor ID:	1000001663
	Payment Date:	September 2020
	Payment Amount:	\$13,683,517.79
	Voucher:	209679S

Explanation of Funding Sources for General State Aid for the 2020-21 Aid Year

Est 2020-21 General State Aid (excluding VLT & Com Gaming)	\$83,349,638.86
--	-----------------

To be paid from the State Lottery Fund:	\$13,502,542.79
To be paid from the State General Fund:	\$69,847,096.07

Certificate of Lottery Aid and Public Pension Apportionment

1. Total Lottery Payable from State Lottery Fund	\$13,502,542.79
2. Pupil Counts for 2020-21 Lottery Textbook	
a. 2019-20 Public	8,690
b. 2019-20 Nonpublic	1,033
c. 2019-20 Sect. 4405	183
d. 2019-20 Projected Charter	2,159
3. Total Pupil Counts for 2020-21 Lottery Textbook	12,065
4. Lottery Textbook Aid (Line 3 * \$15)	\$180,975.00
5. Total Lottery Aid (Line 1 + 4)	\$13,683,517.79
Less: a. Lottery Advances	\$0.00
b. Chapter 59 & 94 Accruals	\$0.00
6. Lottery Aid Payment Amount	\$13,683,517.79

Excess Cost Aid (A3101)

34

- ❑ Public Excess Cost Aid *plus*
- ❑ Private Excess Cost Aid *plus*
- ❑ Portion of Foundation Aid that funds the set-aside amount *plus*
- ❑ Supplemental Excess Cost Aid

2021-22 STATE AID PROJECTIONS	
PUBLIC HIGH COST AND PRIVATE EXCESS COST AIDS FOR	
STUDENTS WITH DISABILITIES, UPK, & LEARNING LOSS GRANT	
DISTRICT CODE:	
DISTRICT NAME:	
SEE NOTE BELOW	
COMBINED WEALTH RATIO (CWR)	0.56300
2019-20 APPR OPER EXPEND. (AOE)	208,761,465
2019-20 TAPU FOR EXPENDITURES	13,455
2019-20 AOE/TAPU FOR EXPEND.	15,515
PUB EC AID RATIO 1-(0.51*CWR)	0.71300
HIGH COST EC AID:	
EST HIGH COST/PUPIL	65,132
DEDUCT/PUPIL	46,545
AIDABLE HIGH COST/PUPIL	18,587
HIGH COST AID/PUPIL	13,252.53
HIGH COST PUPILS	122
2021-22 PUBLIC EC HIGH CST AID	1,616,809
2020-21 PUBLIC EC HIGH CST AID	1,525,440
PRIV EC AID RATIO 1-(0.15*CWR)	
PRIVATE EC COST/PUPIL	47,617
DEDUCT/PUPIL	11,626
AIDABLE COST/PUPIL	35,991
PRIVATE EC PUPILS	123
PRIVATE EC AID/PUPIL	32,967.75
2021-22 PRIVATE EC AID	4,055,034
2020-21 PRIVATE EC AID	4,104,459
SETASIDE FROM FOUNDATION:	
2021-22 PUBLIC EX CST SETASIDE	21,867,846
2006-07 PUBLIC EX CST W/O HC	16,504,035

Aids that Aren't Budgeted

35

NYS doesn't include in Legislative Budget:

- **Homeless Aid – A3289**
 - ▣ Paid separately, starting February
- **Deduction for Contribution for Certain Students**
 - ▣ Line 3 of the GEN Report
 - ▣ Record as a deduction from General Aid
- **Charter School Supplemental Basic Tuition – A3289**
 - ▣ Paid separately, December (70%), March (balance)

Summary



36

- ❑ Converting the amounts included in the State Budget to the district's financial records can be a challenge!
- ❑ Use the backup pages to the Legislative Budget to help split out the district's State Aid budget amounts into the various State Aid categories.
- ❑ We have a tool on our website to help track aid payments compared to aid due.
 - ❑ Under *Resources, State Aid, State Aid Reconciliation*
- ❑ When reviewing monthly Revenue Status Reports before they go to the BOE, ensure State Aid is broken out properly.

Questions?

37

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:

10/20/21, 11/17/21, 12/15/21,
1/19/22, 2/16/22, 3/23/22, 4/20/22,
5/18/22, 6/22/22