

# Knowledge Café September 2022



State Aid & Financial Planning Service

# Agenda

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- SBO Calendar for October 2022
- Review of Upcoming State Aid Deadlines
- Review of Upcoming Federal Grant Deadlines
- Kathy's Corner – What to Look for with Fall State Aid payments
- Excess Cost Aid – How Does it Work and What Should Every SBO Know





# SBO Calendar for October 2022

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Task	Due Date	Filing Requirement	Notes	Priority
Prepare Enrollment Projections	10/1	Annually		Recommended Best Practice
Submit Form SA-139 by October 1, 2022 for all new Prospective Capital Projects that have been bid and for which general construction contracts are signed. Mail to SED certified return receipt.	 10/1	<div>Changed to 9/30/22!</div> Annually	If the SA-139 is not submitted and processed for the 11/15/2022 State Aid database, any Building Aid first scheduled to be paid on new prospective projects in 2023-24 as part of 2023-24 General Aid is deferred until July 2024. 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.	Recommended Best Practice
Collect NYSSIRS Enrollment information	10/15	Annually		Recommended Best Practice
Ensure that 2021-22 high cost public and private STAC approval records have been entered in the STAC Online system.	 10/15	Annually		Required
File Independent Auditors Report with NYSED & NYS OSC (For SED Survey 1 in the NYSED Portal under Office of Audit Services)	 10/15	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: <a href="mailto:afrrfile@osc.state.ny.us">afrrfile@osc.state.ny.us</a> (See Appendix L)	Required

# SBO Calendar for October 2022



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Task	Due Date	Filing Requirement	Notes	Priority
Review the BOCES expense reconciliation (refund)	10/15	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.	 10/15	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  <a href="#">STAC Online System instructions</a>	10/15	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
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.	10/15	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 2022.	 10/15	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

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


# SBO Calendar for October 2022

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Task	Due Date	Filing Requirement	Notes	Priority
<b>New-</b> ESSER 1 and GEER 1 FS-10 F Final Expenditure Reports must be submitted to Grants Finance	 10/30	One-time	Funds not liquidated by this deadline are required to be returned to the U.S. Department of Education.	Required
Begin School Lunch Verification Process	10/31	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.)	10/31	Monthly		Recommended Best Practice
Budget Preparation - distribute forms to budget builders	10/31	Annually		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	 10/31	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly 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
Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020)	10/31	Quarterly	3rd Quarter 2022. *October 31, 2022.	Required




# SBO Calendar for October 2022

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Task	Due Date	Filing Requirement	Notes	Priority
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	 10/31	Monthly		Recommended Best Practice
Certify through the BEDS submission that all staff have received annual school safety training	10/31	Annually		Required
Federal and State Cafeteria Reimbursement Form	10/31	Monthly		Recommended Best Practice
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	10/31	Quarterly	3rd Quarter 2022.	Required
GA-4 Worker's compensation reporting for self-insured plans	10/31	Quarterly	3rd Quarter 2022	Recommended Best Practice
Monthly Profit/Loss Statements for School Food Service	10/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	10/31	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice

# SBO Calendar for October 2022

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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	10/31	Monthly		Recommended Best Practice
Prepare STAC-1 Forms (online) for current school year and submit electronically	10/31	Annually		Recommended Best Practice
Present 2022-23 budget calendar and budget development procedures to the BoE for adoption	 10/31	Annually	See Appendix A	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	10/31	Monthly		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	 10/31	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
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)	 10/31	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	10/31	Monthly	Report on prior month's activities	Required
Treasurer's Report - Extra Classroom Activity Fund	10/31	Quarterly	3rd Quarter 2022	Recommended Best Practice



# Topics Covered Last September

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## ✓ Form SA-139

- ✓ Due this year by 9/30/22 for information to be guaranteed to be included in the State Aid projections for the 23/24 State Budget
  - ✓ “Chapter 97 Potential Building Aid” on Building Aid backup page
  - ✓ Stops project from being classified as Deferred Building Aid

## ✓ Payroll Reports

- ✓ Federal Form 941, State Form NYS-45, Workers Compensation Form GA-4, ERS and TRS Reporting

## ✓ State Aid

- ✓ When to Expect Aid to be Paid
- ✓ How to Determine the Proper Revenue Code for Each State Aid Payment

A quick look back





# Form 941 Penalties

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## Schedule B of Form 941:

Is where the district documents the dates of the payroll each quarter.

The IRS determines compliance with payment deadlines from this form.

So instead of one payment being missed, all payments are late!

### Schedule B (Form 941):

#### Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2017)

Department of the Treasury — Internal Revenue Service

960311

OMB No. 1545-0029

Employer identification number (EIN)

□ □ - □ □ □ □ □ □ □ □

Name (not your trade name)

Sample School District

Calendar year

2 0 2 2

(Also check quarter)

#### Report for this Quarter...

(Check one.)

- ☐ 1: January, February, March
- ☐ 2: April, May, June
- ☒ 3: July, August, September
- ☐ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; don't use it to show your deposits. When you file this form with Form 941 or Form 941-SS, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

#### Month 1

1	100,000.00	9		17		25	
2		10		18		26	
3		11		19		27	
4		12		20		28	
5		13		21		29	100,000.00
6		14		22		30	
7		15	100,000.00	23		31	
8		16		24			

Tax liability for Month 1

300,000.00

#### Month 2

1		9		17		25	
2		10		18		26	
3		11		19		27	100,000.00
4		12		20		28	
5		13	100,000.00	21		29	
6		14		22		30	

Tax liability for Month 2

200,000.00

# IRS Penalties for Form 941

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## DEPOSIT PENALTIES

The IRS calculates deposit penalties by the day. Late penalties are 2 percent for deposits fewer than six days late and 5 percent for deposits made six to 15 days late. Deposits made 16 or more days late incur a 10 percent penalty. If you owe \$500 in taxes, 2 percent is \$10, 5 percent is \$25 and 10 percent is \$50. If you get a notice from the IRS about the tax due, any payment made 10 days after that notice incurs 15 percent in penalties. The 15-percent penalty also applies if you get a demand for immediate payment. If you have deposits outstanding, the IRS

deposits you make to the most recent tax liability in the quarter. You can choose how you want the deposit applied to minimize the penalties, but you must do so within 90 days of the penalty notice.

IRS is generally several years behind, so this issue can go on and on...

\$\$



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



# Payroll Tax Reporting



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## What Are the Common Errors?

- Change in staffing and no formal process to ensure timely processing
- Change in banks
- Not considering that every day off may not be a federal holiday
  - Good Friday, the days before/after Thanksgiving

## Recommendations:

- Get an understanding of the process of how taxes are reported
- Consider having someone be the backup and/or reviewer



# *Reminders*



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## Fall Reminders

Some Upcoming Deadlines for State Aid and Federal Grants



# Claim Forms/ST-3/Audit Reminders



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## Claim Forms and ST-3:

- Should be submitted and cleaned by mid-October to ensure inclusion in the November 15, 2022 database
  - This database is used to generate the State Aid projections used by the Governor for her budget proposal in January 2023
- Information needs to be submitted and cleaned for Output Reports to have accurate information when issued at the end of November/beginning of December
  - Information will be frozen as of December 1, 2022 and all State Aid payments through May 2023 will be based on the State Aid calculated at this time

## External Audit:

- Due, by law, to be submitted by 10/15/22
- 30 days waivers granted
  - If not submitted by 11/15/22, no State Aid will be paid starting in December 2022

# Upcoming Federal Grant Deadlines

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- CARES Act
  - ▣ Must be obligated by 9/30/2022 (this Friday!)
  - ▣ FS-10F due by 10/30/2022
- SED has begun Desk Review monitoring process
  - ▣ Covering CARES, CRRSA, ARP funds
  - ▣ Email sent out to districts involved on 9/15/22
  - ▣ Your response is due back by **9/30/22**
  - ▣ Webinar by SED is November 1, 2022
    - If you have specific questions, you would like answered, please submit them to their website by 10/25/22



# Email from September 15th

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<http://www.nysed.gov/federal-education-covid-response-funding/education-stimulus-fund-monitoring-and-technical-assistance/>

Erica Meaker

Director of the Office of ESSA-Funded Programs

## Original Email:

Your Local Educational Agency (LEA) has been selected to participate in a Desk Review Monitoring of the following federal Education Stabilization Funds (ESF)\*:

- The Elementary and Secondary School Emergency Relief (ESSER I)
- The Governor's Emergency Education Relief Fund (GEER I)
- The Coronavirus Response and Relief Supplemental Appropriations ACT (CRRSA/ESSER II)
- The Governor's Emergency Education Relief Fund (GEER II)
- The American Rescue Plan (ARP), including the State Level Reserves

*\*Please note: LEAs will not be monitored for those Education Stabilization Funds that it did not receive an allocation under.*

## Important Next Steps:

1. Please complete the [Review Group Survey](#) by September 30, 2022. For more information regarding the Review Groups, please see the attached letter.
  - a. The survey will close at 11:59 p.m. on September 30, 2022.
  - b. If you are unable to complete the survey or do not have a Review Group preference, you will be assigned to a Review Group.
2. View the [ESF Monitoring Website](#), which includes the ESF Desk Review Monitoring Timeline.
3. If you have any questions that you would like answered during the upcoming webinar on November 1, 2022, please add them here by October 25, 2022: [ESF Monitoring Webinar Question Submission](#)
4. Please register for and attend the [ESF Desk Review Monitoring Webinar](#) on November 1, 2022, from 10 a.m. – 12 p.m.

*Please note: The ESF Desk Review Monitoring Survey will not be published to your LEA until the Portal Survey Publish Date for your assigned Review Group (see chart in the attached letter).*

Coordinated and Targeted Review Groups

Desk Review Groups

Coordinated Monitoring Review

Targeted Monitoring Review

Desk Review Monitoring

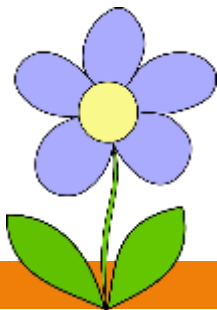




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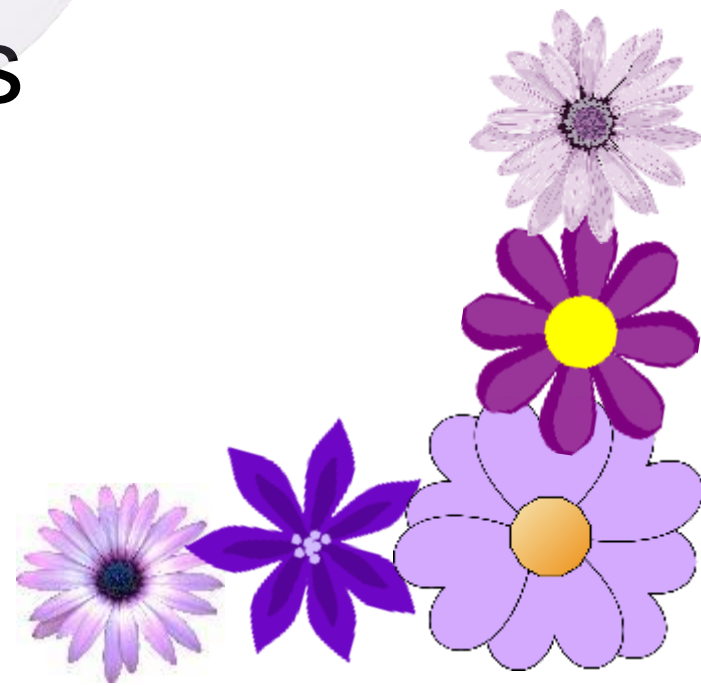
## Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL



# *Kathy's Corner*

What to Look for  
with Fall State Aid  
payments



# State Aid Payment Certificates

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## STATE AID PAYMENT CERTIFICATES

- [PAYMENT Cert Page](#)

### 2022 - 2023 SCHOOL YEAR CERTIFICATES

- [2022-23 Teachers Retirement System Cert](#)
- [2022-23 STAC 4408 Cert \(Summer School\)](#)

### PAYMENT CERTIFICATES FOR OTHER YEARS

- [2021-2022 SCHOOL YEAR CERTIFICATES](#)
- [2020-2021 SCHOOL YEAR CERTIFICATES](#)
- [2019-2020 SCHOOL YEAR CERTIFICATES](#)
- [2018-2019 SCHOOL YEAR CERTIFICATES](#)
- [2017-2018 SCHOOL YEAR CERTIFICATES](#)
- [2016-2017 SCHOOL YEAR CERTIFICATES](#)
- [2015-2016 SCHOOL YEAR CERTIFICATES](#)
- [2014-2015 SCHOOL YEAR CERTIFICATES](#)

Available at:  
[stateaid.nysed.gov/](https://stateaid.nysed.gov/)

# TRS Intercept of State Aid

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Make sure that your  
Treasurer grosses up  
State Aid and records the  
payments against the  
TRS liability timely

Entry needed for each of  
the three month  
(Sept/Oct/Nov):

A632-TRS Liability XX  
A3101-State Aid XX

NEW YORK STATE EDUCATION DEPARTMENT  
OFFICE OF MANAGEMENT SERVICES  
LOCAL ASSISTANCE/STATE AID  
(518) 474-2977

SCHOOL DISTRICT

DISTRICT CODE:  
VENDOR ID: 1000002395

DATE: SEP. 15, 2022

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## Certificate of State Aid For Education for 2022-23

SEP 2022	NYS TEACHERS RETIREMENT SYSTEM BILLING	\$1,342,475.73
SEP 2022	TRS BILLING PAID by NYSED	\$1,342,475.73
SEP 2022	TRS PAYMENT BALANCE DUE*	\$0.00

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\* Please forward this amount directly to the NYS Teachers' Retirement System

Lottery Aid payment  
in September should  
be split between two  
revenue codes:

Lottery Aid (A3102)  
Textbook Aid (A3260)

SCHOOL DISTRICT

Vendor ID: 1000002395  
Payment Date: September  
Payment Amount: \$6,805,720.76  
Voucher: 2359165

**Explanation of Funding Sources for General State Aid for the 2021-22 Aid Year**

Est 2021-22 General State Aid (excluding VLT & Com Gaming)	\$50,881,067.15
-----	
To be paid from the State Lottery Fund:	\$6,736,285.76
To be paid from the State General Fund:	\$44,144,781.39

**Certificate of Lottery Aid and Public Pension Apportionment**

1. Total Lottery Payable from State Lottery Fund	\$6,736,285.76
2. Pupil Counts for 2021-22 Lottery Textbook	
a. 2020-21 Public	3,554
b. 2020-21 Nonpublic	295
c. 2020-21 Sect. 4405	67
d. 2020-21 Projected Charter	713
3. Total Pupil Counts for 2021-22 Lottery Textbook	4,629
4. Lottery Textbook Aid (Line 3 * \$15)	\$69,435.00
5. Total Lottery Aid (Line 1 + 4)	\$6,805,720.76
Less: a. Lottery Advances	\$0.00
b. Chapter 56 & 94 Accruals	\$0.00
5. Lottery Aid Payment Amount	\$6,805,720.76

	Accruals	
	Paid with Lottery Funds (Code to A3102)	Paid with GSPS Funds (Code to A3101)
Chapter 56 Laws 2020 (SA-1)	\$0.00	\$0.00
Chapter 94 Laws 2002	\$0.00	\$0.00
Chapter 56 Laws 2020 (Public Pension Apportionment)	\$0.00	\$0.00

The payment from the Lottery Fund will be made in full on or before

Fall General Aid Payments are based on the **State Budget numbers** from April 2022.

In December, the Output Reports are available and show the **actual revenue earned to date** based on what was submitted on the ST-3 / Claim Forms.

December is a good time to check against your own budget. Do you understand the variance between the two?

#### 2021-22 Certificate of State Aid for Education -- General Aid

1. Estimated Total Gen Aids Payable	\$52,333,337.00
2. Contract for Excellence Amount	\$0.00
3. VLT Lottery Grant	\$1,743,736.92
4. Commercial Gaming Grant	\$306,712.93
5. Operating Aid and all Lottery Advances and Accruals paid with GSPS funds	\$6,736,285.76

#### October Payment

6. Total General Aids Payable	\$52,333,337.00
7. Estimated Total TRS Liability	\$3,537,960.48
8. Net Total Gen Aid Due Dist (6 -(3 + 4 + 7))	\$46,744,926.67
9. October Apportionment (8 x .125)	\$5,843,115.83
10. Gross Payment Amount (9 - 5)	\$0.00
a. less Overpayments	\$0.00
b. less APPR deduction	\$0.00
c. less Transparency Withhold***	\$0.00
11. Net Payment Amount	\$0.00 11/15/2021

#### November Payment

12. Total General Aids Payable	\$52,333,337.00
13. Final Total TRS Deducted	\$3,537,960.48
14. Net Total Gen Aid Due Dist (12-(3 + 4 +13))	\$46,744,926.67
15. November Apportionment (14 x .1875)	\$8,764,673.75
16. Gross Payment Amount (15-(5+10))	\$2,028,387.99
a. less Overpayments	\$71,687.00
b. less APPR deduction	\$0.00
c. less Transparency Withhold***	\$0.00
d. plus Transparency Withhold Refunded***	\$0.00
17. Net Payment Amount	\$1,956,700.99 11/15/2021
	Voucher: 2656895

#### December Payment

18. Total General Aids Payable	\$51,697,077.00
19. Final Total TRS Deducted	\$3,537,960.48
20. Net Total Gen Aid Due Dist (18-(3+4+19))	\$46,108,666.67
21. December Apportionment (20 x .25)	\$11,527,166.67
22. Gross Payment Amount (21-(5+10+16))	\$2,762,492.92
a. less Part 1 Dormitory Authority	\$0.00
b. less Overpayments	\$0.00
c. less APPR deduction	\$0.00
d. less Transparency Withhold***	\$0.00
e. plus Transparency Withhold Refunded***	\$0.00
23. Net Payment Amount	\$2,762,492.92 12/15/2021
	Voucher: 2668795



*Not to be a bug.... but don't forget to get your  
claim forms and ST-3 in soon!*



Tip:

Review your fall payment cert to see if there are any Overpayments being recouped.

Unless you have recorded a liability, the Overpayment will be a reduction to current State Aid and should be considered when projecting aid for the year.

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# Where To Look for Overpayments

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## PAYMENT CERTIFICATES FOR OTHER YEARS

- [2022-2023 SCHOOL YEAR CERTIFICATES](#)
- [2020-2021 SCHOOL YEAR CERTIFICATES](#)
- [2019-2020 SCHOOL YEAR CERTIFICATES](#)
- [2018-2019 SCHOOL YEAR CERTIFICATES](#)
- [2017-2018 SCHOOL YEAR CERTIFICATES](#)
- [2016-2017 SCHOOL YEAR CERTIFICATES](#)
- [2015-2016 SCHOOL YEAR CERTIFICATES](#)
- [2014-2015 SCHOOL YEAR CERTIFICATES](#)

The State is a few years behind in settling aid years.

We estimate that the 19-20 year may be settled this fall.

## STATE AID PAYMENT INFORMATION FOR 2018-2019

### 2018 - 2019 FINAL ADJUSTMENT REPORTS

- [2018-19 General Aid Final Adjustment Report](#)
- [2018-19 Excess Cost Final Adjustment Report](#)

## 2018-19 REPORT OF FINAL GENERAL STATE AID (SA-32)

The claim review of the 2018-19 General State Aid for your school district has been completed. The 2018-19 Final Adjustment is based on data frozen as of August 8, 2019. 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 8, 2019), to the reports based on May 15, 2019 database and December 1, 2018 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 previously mailed 2018-19 building reports which are to be used in conjunction with the 2018-19 SAMS 'August 8, 2019' Building Aid Output reports to identify any Building Aid adjustments included in the 2018-19 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. 2018-19 Grand Total State Aid Payable  
GEN Report(Entry 41) \$ 46,824,556.00

#### MINUS

Rome & Batavia Tuition	\$ 0.00
TRS Payments for District	\$ 3,667,723.14
Prior Year(s) Overpayments(Incl. Chap 121 L96)	\$ 79,515.00
Charter School Intercepts	\$ 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 \$ 3,747,238.14

C. 2018-19 Adjusted Net State Aid DUE (A minus B) \$ 43,077,317.86

D. State Aid Paid as Cash and recorded as Revenues  
at A-3101 & A-3102 \$ 43,121,578.86

E. 2018-19 FINAL ADJUSTMENT (C-D)\* \$ -44,261.00

\* This Final Adjustment is an OVERPAYMENT of your 2018-19 General State Aid DUE and will be deducted from a future General State Aid payment.

### State Aid Final Adjustment Memo

A. 2018-19 Total Excess Cost Aid Payable GEN (Entry 127)\$	12,336,942.00
B. Therapeutic Foster Care & General Formula Aid Reductions	\$ 0.00
C. Overpayment Deductions	\$ 0.00
D. Charter School Intercepts	\$ 0.00
E. MBBA Intercepts	\$ 0.00
F. APPR Deduction	\$ 0.00
Cash Payments:	
G. State Share Medicaid paid by DOH	\$ 169,403.00
H. Excess Cost Payments	\$ 12,194,965.00
I. Total Cash Payments Recorded as Revenues at A-3101 (G + H)	\$ 12,364,368.00
J. Gross Payments (B+C+D+E+F+G+H)	\$ 12,364,368.00
K. 2018-19 FINAL ADJUSTMENT (A-J)*	\$ -27,426.00

\* This Final Adjustment is an OVERPAYMENT of your 2018-19 Excess Cost Aid DUE and will be deducted from a future General State Aid payment.

Aid Category	Amount
General Aid	-44,261
Excess Cost Aid	<u>-27,426</u>
Total	<u>-71,687</u>





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## Digging into Excess Cost Aid

Tips for What a SBO Needs to Know About Excess Cost Aid

# How Does Excess Cost Aid Work?

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- Four parts make up the revenue code – Excess Cost Aid (payable under Ed Law 3609b):

- High-Cost Aid

- Also known as Public Excess Cost Aid
- Aid is generated on costs exceeding 3 x AOE



- Private Excess Cost Aid

- Aid is generated on costs exceeding Basic Contribution amount

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- Public Excess Cost Setaside

- Supplemental Public Excess Cost Aid

# Public Excess High-Cost Aid, Supplemental Public Excess Cost Aid and Public Excess Cost Aid Setaside

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## PUBLIC EXCESS HIGH COST AID AND SUPPLEMENTAL PUBLIC EXCESS COST AID AND 2021-22 PUBLIC EXCESS COST AID SETASIDE (PUB)

[Glossary](#)

### PART I: CALCULATION OF HIGH COST PUBLIC EXCESS COST AID

1	2019-20 APPROVED OPERATING EXPENSE (AOE)	(2020-21 AOE ENT 53)	78,077,377
2	2019-20 TOTAL AIDABLE PUPIL UNITS (TAPU) FOR EXPENSE	(2020-21 ATT ENT 134)	5,800
3	2019-20 AOE PER TAPU	(ENT 1 / ENT 2)	13,461
4	PUBLIC EXCESS COST AID RATIO	(GREATER OF [1.000 LESS (.510 * CWR) OR .250])	0.748
5	DEDUCTION = 3 * AOE/TAPU	(ENT 3 * 3)	40,383
6	ELIGIBILITY LEVEL	(LESSER OF \$10,000 OR (4 * ENT 3))	10,000
7	AIDABLE HIGH COST	(STAC)	2,217,512
8	HIGH COST APPORTIONMENT	(ENT 7 * ENT 4)	1,658,699

### PART II: CALCULATION OF SUPPLEMENTAL PUBLIC EXCESS COST AID

9	2021-22 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(2008-09 PUB ENT 10) (SA0910)	0
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### PART III: PUBLIC EXCESS COST AID SETASIDE

10	2006-07 PUBLIC EXCESS COST AID LESS 2006-07 PUBLIC HIGH COST EXCESS COST AID	(2006-07 PUB ENT 24 - 2006-07 PUB ENT 16) (SA0708)	7,332,512
11	INCREASE IN CPI BETWEEN CURRENT YEAR AND 2006-07 + 1		1.325
12	PUBLIC EXCESS COST AID SETASIDE	(ENT 10 * ENT 11) (SA2122)	9,715,578

Total Cost of Student	75,000
Less: 3 x Approved Operating Expenses	<u>40,383</u>
Net Amount	34,617
x Public Excess Cost Aid Ratio	<u>.748</u>
Public Excess Aid	<u>25,894</u>

The amount hasn't changed since the 2009-10 State Aid budget.

A portion of Foundation Aid is "setaside" to fund the cost of SWD. It is increased each year by the CPI.

# Supplemental Public Excess Cost Aid

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## 1. SUPPLEMENTAL PUBLIC EXCESS COST AID FOR PUPILS IN PUBLIC SCHOOL AND BOCES PLACEMENTS (SPEC)

**[NYSEL §3602(5-a)]  
(2022-23 Total = \$4.3 Million)**

Supplemental Public Excess Cost Aid for 2022-23 equals the 2008-09 SPEC amount set forth in the computer run for the 2009-10 enacted budget (SA0910). SPEC is distributed to school districts pursuant to the §3609-b Excess Cost Aid payment schedule.

(Please see the 2007-08 and 2008-09 [State Aid Handbooks](#) for a detailed explanation of SPEC in the two years in which the formula was operating.)



# Public Excess Cost Setaside

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## 4. PUBLIC EXCESS COST SETASIDE

[NYSEL §3602(4.c)]

**(2022-23 Estimated Total = \$3,075.4 Million)**

Each district must set aside a portion of its current year Foundation Aid to support the education of students with disabilities. The purpose of the Public Excess Cost Aid Set-aside is to ensure that school districts meet federal maintenance of effort requirements regarding spending for students with disabilities.

Public Excess Cost Aid Set-aside =

(2006-07 Total Public Excess Cost Aid – 2006-07 High Cost Aid)

×

1 + % increase in the Consumer Price Index (CPI) between the current year and 2006-07

# Private Excess Cost Aid

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## PRIVATE EXCESS COST AID OUTPUT REPORT (PRI)

[Glossary](#)

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

1	2020-21 PROPERTY TAXES PLUS STAR REIMBURSEMENT	(ST-3 SCHA3 [A1001 + A1085] ENTS (1 + 7))	37,656,081
2	2020-21 TOTAL NON-PROPERTY TAXES	(ST-3 SCHA3 [AT1199] ENT 13)	1,399,800
3	TOTAL TAXES FOR SCHOOL PURPOSES	(ENT 1 + ENT 2)	39,055,881
4	FALL 2020 RESIDENT PUBLIC ENROLLMENT INCLUDING CHARTER SCHOOLS	(FALL 2020 ENROLLMENT FROM SIRS)	4,267
5	SCHOOL DISTRICT BASIC CONTRIBUTION	(ENT 3 / ENT 4)	9,153.00
6	COMBINED WEALTH RATIO	(GEN ENT 52)	0.49500
7	COMBINED WEALTH RATIO * 0.15	(ENT 6 * .15)	0.074
8	PRIVATE EXCESS COST AID RATIO	(1.000 - ENT 7, MIN = .500)	0.926

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

9	2020-21 PRIVATE SCHOOL FTE'S	(STAC)	58.96
10	2020-21 ROME AND/OR BATAVIA FTE'S	(STAC)	0.00
11	TOTAL FTES FOR AID	(ENT 9 + ENT 10)	58.96

### PART III: REGULAR PRIVATE EXCESS COST AID

12	TOTAL AIDABLE EXCESS COST	(STAC)	2,365,738.52
13	2021-22 REGULAR PRIVATE EXCESS COST AID	(ENT 8 * ENT 12)	2,190,674

Total Cost of Student	125,000
Less: Basic Contribution	<u>9,153</u>
Net Amount	115,847
x Private Excess Cost Aid Ratio	<u>.926</u>
Private Excess Aid	<u>107,274</u>

# What to Check as an SBO?

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## □ Private Placements

- Expenditures are coded to A2250.47 codes
- For Excess Cost Aid maximization:
  - Verify that each child paid for during 21-22 has been entered into STAC system and verified
    - This includes children that attended partial/full year
    - Review DQAPP (Agency Approval List) report
  - Summer invoices should be charged to the Special Aid Fund and claimed under the Summer 4408 program
    - Also true for Public Placements

# What to Check as an SBO?

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## Public Placements

- Includes children served in a BOCES program and/or a district program
- For Excess Cost Aid maximization:
  - Verify the methodology of how the cost of the in-district program was determined
    - Should include costs incurred, that were not grant funded, for services outlined in IEP:
      - Salary (of teacher(s), assistants, aides, etc.)
      - Fringes (health, dental, life, vision, EAP, TRS/ERS, WC, UE, etc.)
      - Related services (O/T, P/T, S/T, etc.)
      - Special equipment for child
    - Cost per child, in self contained classroom, should be divided by *actual* enrollment



# BOCES Placements



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- Determine that all children served at a BOCES in 21-22 have been considered
  - Review June 2022 invoice for completeness
  - Students served will have a separate calculation for each one
    - Make sure that all costs are included in STAC cost
      - Report **Annualized Cost** as also reporting FTE
      - Report all costs, not just program costs
  - Review the DQAPP (Agency Approval List) for completeness
- **Caution:** We still hear of special ed staff that don't STAC children attending a BOCES program as they think they are getting BOCES Aid (they are not!)

## BOCES Questar III Projected District Costs

District: (Cont'd)

<u>Student</u>	<u>Billing Method</u>			<u>Start</u>	<u>End</u>						<u>Annual FTE</u>	
	FTE (per week)											
<u>Code/Alias</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Supp</u>	<u>Total</u>
8:1:1	-	-	-	-	\$2,118.85	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	-	\$23,307.35
PT (Individual)	-	-	-	-	\$608.40	\$1,216.80	\$1,216.80	\$1,216.80	\$1,216.80	\$1,216.80	-	\$6,692.40
MT (Group)	-	-	-	-	\$68.36	\$136.72	\$136.72	\$136.72	\$136.72	\$136.72	-	\$751.96
MT (Individual)					\$136.72	\$273.45	\$273.45	\$273.45	\$273.45	\$273.45	-	\$1,503.97
SLT (Individual)					\$537.10	\$1,074.20	\$1,074.20	\$1,074.20	\$1,074.20	\$1,074.20	-	\$5,908.10
TVI (Individual)					\$235.00	\$470.00	\$470.00	\$470.00	\$470.00	\$470.00	-	\$2,585.00
OT (Individual)					-	-	\$295.00	\$295.00	\$295.00	\$295.00	-	\$1,180.00
OT (Individual)					-	\$295.00	\$295.00	\$295.00	\$295.00	\$295.00	-	\$1,475.00
TA	-	-	-	-	\$2,395.65	\$4,791.30	\$4,791.30	\$4,791.30	\$4,791.30	\$4,791.30	-	\$26,352.15
Total			-	-	\$6,100.08	\$12,495.17	\$12,790.17	\$12,790.17	\$12,790.17	\$12,790.17	-	\$69,755.93

\$69,755.93 / .55 FTE =  
\$126,829 annualized  
cost

<u>Student</u>	<u>Billing Method</u>			<u>Start</u>	<u>End</u>						<u>Annual FTE</u>	
	FTE (per week)										1.0000	
<u>Code/Alias</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Supp</u>	<u>Total</u>
8:1:1	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	-	\$42,377.00
Coun (Individual)	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	-	\$2,288.00
Total	\$4,466.50	\$4,466.50	\$4,466.50	\$4,466.50	\$4,466.50	\$4,466.50	\$4,466.50	\$4,466.50	\$4,466.50	\$4,466.50	-	\$44,665.00

<u>Student</u>	<u>Billing Method</u>			<u>Start</u>	<u>End</u>							<u>Annual FTE</u>
	FTE (per week)											1.0000
<u>Code/Alias</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Supp</u>	<u>Total</u>
8:1:1	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	\$4,237.70	-	\$42,377.00
Coun (Individual)	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	\$228.80	-	\$2,288.00
MT (Individual)	\$273.45	\$273.45	\$273.45	\$273.45	\$273.45	\$273.45	\$273.45	\$273.45	\$273.45	\$273.45	-	\$2,734.50
MT (Group)	\$136.72	\$136.72	\$136.72	\$136.72	\$136.72	\$136.72	\$136.72	\$136.72	\$136.72	\$136.72	-	\$1,367.20
SLT (Individual)	\$537.10	\$537.10	\$537.10	\$537.10	\$537.10	\$537.10	\$537.10	\$537.10	\$537.10	\$537.10	-	\$5,371.00
<b>Total</b>	<b>\$5,413.77</b>	<b>\$5,413.77</b>	<b>\$5,413.77</b>	<b>\$5,413.77</b>	<b>\$5,413.77</b>	<b>\$5,413.77</b>	<b>\$5,413.77</b>	<b>\$5,413.77</b>	<b>\$5,413.77</b>	<b>\$5,413.77</b>	<b>-</b>	<b>\$54,137.70</b>

If you find that your staff is having difficulties with entering/calculating costs for STAC submissions -

Additional training is available by our STAC Service (part of the basic SAP Service fee)

Other resources available at:  
SAP.questar.org  
then click on STAC Service

# "STAC TALK" with SPECIAL EDUCATION AID ASSISTANCE SERVICE

<b>AUGUST</b> 8/9/22 STAC for Beginners Access/File Transfer Manager Placement Types DCERT Verification Process Timelines Helpful Reports	<b>SEPTEMBER</b> 9/13/22 Calculating In-District Placements DCPUB Cost Calculation 2021-2022 10-Month STACs	<b>OCTOBER</b> 10/11/22 ESY Overview: Full & Half-Day Programs 9015 A-D Programs Transportation Costs Receivables
<b>NOVEMBER</b> 11/15/22 Open Forum/Live Discussion on STAC Topics What to Focus On Q and A	<b>DECEMBER</b> 12/13/22 Homeless Youth	<b>JANUARY</b> 1/17/23 Review of Aid Categories and Statute of Limitations
<b>FEBRUARY</b> 2/14/23 Mid-Year Review Aid Projections NYSED Gold Star Report	<b>MARCH</b> 3/14/23 DVPUB Verifications DCPUB & DCPD Screens	<b>APRIL</b> 4/18/23 Review March Payments New School Year Prep: 2023-24 Program Dates, Summer School Applications, Reapplications
<b>MAY</b> 5/16/23 Open Forum/Live Discussion Wrapping Up the Fiscal Year Preparing for June 30 and ESY Q and A	<b>JUNE</b> 6/6/23 Common STAC Errors – A Walk Through June 30th Statute of Limitations	<b>JULY</b> 7/18/23 Open Forum/Live Discussion Reflecting on the Past Year STAC Updates Planning for the New Year Q and A

ALL SESSIONS START AT 9:00 a.m.

<https://questar-org.zoom.us/j/93398299811?pwd=QVJxUUplY2Q9OZS9DZkJKcVBaRVBoZz09>

Meeting ID: 933 9829 9811 • Password: 855311





# 23-24 Budget Planning

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- For 23-24 Budget process:
  - ▣ Expenditures:
    - Verify if the child is expected to continue in program in 23-24
    - Determine if there are any new children anticipated
    - Verify with your BOCES this winter their anticipated rates for the special education programs
  - ▣ For State Aid:
    - Projected Excess Cost Aid is calculated differently than other expense driven State Aids in the Governor's budget
      - Executive budget has the higher of the two previous years
      - Instead, we recommend you estimate State Aid based on 22-23 planned expenditures

# 2022-23 Estimated Excess Cost Aid Calculator for Students with Disabilities

ENTER 6-DIGIT BEDS CODE HERE (Don't know it? Click on the "BEDS Code List" tab)

010100 ALBANY

## PUBLIC HIGH COST AID

Deduction \$ 47,220

Public Excess  
Cost Aid Ratio 0.713

Instructions: Enter your District BEDS Code above.  
For each eligible student, enter the Name, Annualized Tuition and FTE in the appropriate columns. The High Cost Aid will automatically calculate and total below.

STUDENT	ANNUALIZED TUITION	FTE	DEDUCTION	Excess Cost	AID RATIO	Aidable Cost	PUBLIC HIGH COST AID
<b>Sample</b>	<b>75,000</b>	<b>1.00</b>	<b>\$ 47,220</b>	<b>\$ 27,780</b>	<b>0.713</b>	<b>19,807.14</b>	<b>19,807.14</b>
	-	0.00	\$ 47,220	\$ (47,220)	0.713	-	-
	-	0.00	\$ 47,220	\$ (47,220)	0.713	-	-
		0.00	\$ 47,220	\$ (47,220)	0.713	-	-
		0.00	\$ 47,220	\$ (47,220)	0.713	-	-
		0.00	\$ 47,220	\$ (47,220)	0.713	-	-
		0.00	\$ 47,220	\$ (47,220)	0.713	-	-
		0.00	\$ 47,220	\$ (47,220)	0.713	-	-
		0.00	\$ 47,220	\$ (47,220)	0.713	-	-
		0.00	\$ 47,220	\$ (47,220)	0.713	-	-
		0.00	\$ 47,220	\$ (47,220)	0.713	-	-

Tool is  
Available  
to  
Estimate  
State Aid

# Conclusion

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- ✓ Claim forms and ST-3 submission now is critical
- ✓ Submission of audit by 11/15 is critical
- ✓ Review Fall State Aid payments to ensure revenue properly reported on monthly reported / fund balance projections
- ✓ Review Excess Cost Aid process for Public and Private Placements to ensure aid is maximized and budget projections are reasonable



# 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/qiisap - @qiisap



### Upcoming dates:

07/20/22

01/18/23

08/24/22

02/15/23

09/28/22

03/15/23

10/19/22

04/19/23

11/16/22

05/17/23

12/14/22

06/14/23