

PUTTING STUDENTS FIRST



Tips for Preparing the ST-3

State Aid and Financial Planning Service
August 2024



ST-3 Preparation



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- Due September 2nd each year
- Reports the activity of the previous fiscal year and the projected activity for the current year
 - ▣ All funds are reported
- Information in the ST-3 is compared to some of the information reported in the Claim Forms
 - ▣ Need the two to agree

Let's do it



Access to the ST-3

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- ❑ Go to <https://stateaid.nysed.gov/>
- ❑ Select SAMS
- ❑ Then select SAMS Logon
- ❑ From here you will go to the Business Portal
- ❑ Enter your credentials in the Business Portal after clicking on “Log In”
- ❑ Select SAMS



The screenshot shows the 'State Aid' website interface. At the top, there is a dark grey header with the text 'State Aid' in white. Below the header, there is a blue link 'View District Data' above a white input field. Underneath the input field are two red buttons: 'Go' and 'Clear'. Below these elements, there are several menu items: '2023-24 Calendar of Deadlines', '2024-25 State Aid Handbook', 'Topics', 'SAMS', 'SAMS Logon', 'SAMS 2023-24 Help', 'Training Material', and 'SAMS Public Reports'.



Business Portal

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[NYSED Home](#)

[Portal Home](#)

[Reset Your Password](#)

[Log In](#)



New York State
EDUCATION DEPARTMENT
Knowledge > Skill > Opportunity

Application Business Portal

Portal Dashboard

My Applications

In order to view secure applications, you must be logged in. Please [Log In](#) to continue to your NYSED Business Portal Applications.

Public Links

- [Inventory of Registered Programs](#)
- [Look Up Postal Zip Codes](#)
- [NYSED Public web site](#)
- [Professional License Online Verification Searches](#)
- [SEDRF Query](#)
- [Teacher Certification Help](#)
- [TEACH Public Inquiry System](#)

Other Applications

- [Child Nutrition Knowledge Center \(CN\)](#)
- [Impartial Hearing Reporting System \(IHRS\)](#)
- [Rate Setting Unit \(RSU\)](#)
- [System to Track and Account for Children \(STAC\)](#)
- [Teacher's Certification \(TEACH\)](#)
- [Teacher Access and Authorization](#)



Inside the Portal

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[NYSED Home](#)

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New York State
EDUCATION DEPARTMENT
Knowledge > Skill > Opportunity

Application Business Portal

➔ You are logged in as

My Applications

- † [Facilities Planning - Fire Safety](#)
- † [IRS Data Exchange \(IDEx\)](#)
- † [Information and Reporting Services Portal \(IRSP\)](#)
- † [New York State Student Identification System \(NYSSIS\)](#)
- † [PD System](#)
- † [SED Monitoring and Vendor Performance System](#)
- † [SSBA Reimbursement](#)
- † [State Aid Management System \(SAMS\)](#)

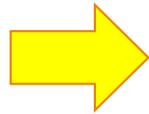
Specific to your permissions





Main Page of SAMS

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Entity Name

BEDS Code

Claim Year [SET VALUES](#)

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM

Welcome (School Entity User) CORE Home | Issue Reporting | **Help** | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports |

Entity Info: Key contacts – SED uses information here to contact the district

Forms: Where you report and revise the ST-3

Claim Verifications: SED does an “audit” of select areas each year and notifies you here what they are looking for

Activity Log: How SED communicates with you about ST-3 and Claim Forms

Reports: Output reports and reports on buses that are being aided

Claim Year: Is the year State Aid will be generated, not the fiscal year end.

For example, you report your expenditures for 2023-24 under Claim Year 2024-25

Why Are We Completing the ST-3?

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Three Reasons:

1. To report our financial position as of our year end (like any other government in NYS).
2. To claim State Aid for year 2024-25 based on eligible expenditures from year 2023-24.
3. To estimate eligible expenditures of year 2024-25 so NYS can project State Aid for us in year 2025-26.



Under “Forms Tree”

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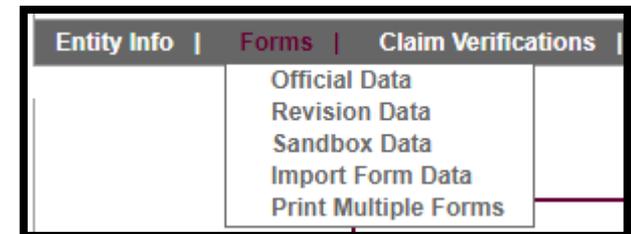
Official Data: Go here when preparing the ST-3, continuing using this section until the ST-3 is submitted to SED.

Revision Data: Go here if any changes need to be made to the ST-3 after it has been submitted to SED the first time.

Sandbox Data: Available if you want to “play” to see what happens. We would encourage you to stay out of the sandbox!

Import Form Data: Go here first and import the information from your accounting software. Will import balance sheet, revenues and expenditures for year ended and the budgets for the upcoming year.

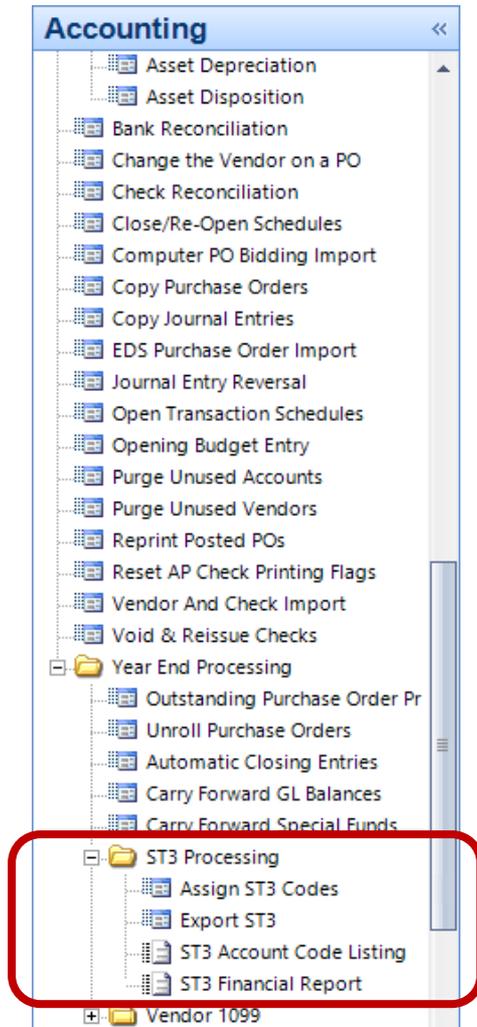
Print Multiple Forms: Go here to print multiple forms.



Import Form Data

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- ❑ Start by making sure the information in the accounting software is ready to be imported.
- ❑ This example will be for nVision software.
- ❑ In Accounting Manager open the ST-3 Processing branch
 - ❑ Verify information and export the ST-3





Assign ST-3 Codes

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Assign ST3 Codes

Use the tools below to either automatically assign ST3 codes to all accounts displayed in the grid or one at a time.

Select Account Code(s) to Update

Auto-Assign

Search Fund: (All) Type: REV Active: Yes

Account	Description	ST3 Code
A200	Cash - Checking Pioneer	A200
A201	Cash - MMDA Pioneer	A200
A201.1	Reserve for Debt Cash	A200
A210	Petty Cash	A210
A250	Taxes Receivable	A250
A380	Accounts Receivable	A380
A3801	Accts.Rec.-Workers Comp.	A380
A391	Due from Other Funds	A391
A410	Due from State & Federal	A410
A440	Due from Other Govts.	A440
A480	Prepaid Expenditures	A480
A481	Prepaid Postage	A480
A510	Estimated Revenue	A510
A521	Encumbrances	A917
A522	Expenditures	A917

Cancel

Save

Print Report

Exit

1. Click on the “ST3 Code” column and it will sort so that any accounts that are not linked to a ST-3 code will be at the top.

2. Add the proper ST-3 code.

3. Check the remaining codes for accuracy.

Importing Before Closing Entries

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Does your district prefer to keep your books “open” until the auditors are finished?

If yes, should that stop your district from importing the accounting information into the ST-3?

No!

So that the information flows properly, code the control accounts:

980-Revenue Code → Fund Balance code (917)

522-Expenditure Control Code → Fund Balance code (917)

521-Encumbrances → Fund Balance code (917)

Otherwise, opening fund balance will pull into SAMS



Good Idea To Check for New ST-3 Codes

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Is posted under
stateaid.nysed.gov/

Then click on “ST-3”
and look for “ST-3
Information”

You may need to
update the coding
you have in nVision
or WinCap

The screenshot shows the NYSED website interface. At the top, there is a navigation bar with the NYSED logo, the text "Board of Regents | University of the State of New York", and a search box labeled "Search State Aid". Below this is a dark red header with "NEW YORK STATE EDUCATION DEPARTMENT" and "Index A-Z". A secondary navigation bar includes links for "About NYSED", "Program Offices", "News Room", "Business Portal", "Finance & Business", and "Policy & Guidance". The main content area is titled "State Aid" and contains a "View District Data" section with a search input field and "Go" and "Clear" buttons. A sidebar on the left lists various topics, with "ST-3" highlighted in yellow. The main content area displays "ST-3 Information" with contact details for Ashley Weil and several links: "OSC Guidance & Bulletins", "ST-3 Updates and Changes" (highlighted in yellow), "ST-3 SAMS Training", "Archived ST-3 Latest News", and "SAMS Help". Below this is a section for "ST-3 Latest News" featuring a webinar from September 2023 with a recording link (1hr 25 min) and a training presentation from Fall 2023 (7,563KB). At the bottom, a date "08-9-2023" is followed by a link to "Changes to the ST-3 Form for the 2022-23 School Year (2023-24 Claim year SAMS) List of changes to 2022-23 School Year ST-3 Form (2023-24 Claim Year)".

ST-3 Information

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Board of Regents | University of the State of New York

 Search State Aid

NEW YORK STATE EDUCATION DEPARTMENT [Index A-Z](#)

[About NYSED](#) [Program Offices](#) [News Room](#) [Business Portal](#) [Finance & Business](#) [Policy & Guidance](#)

State Aid

[View District Data](#)

[2024-25 Calendar of Deadlines](#)

[2024-25 State Aid Handbook](#)

[Topics](#)

[SAMS](#)

[General State Aid Information/Handbooks](#)

[Forms](#)

[Contact Us](#)

[Links to Related Sites](#)

NYSED / State Aid / ST-3 Updates and Changes

ST-3 Updates and Changes

Changes to the ST-3 Form for the 2021-2022 School Year (2022-2023 Claim year SAMS)

- [List of changes to 2023-2024 School Year ST-3 Form \(2024-2025 Claim Year\)](#) (1,239 KB) 
- [Print only draft ST-3 - Fiscal Year End June 30, 2024](#)
- [Guidance for District and BOCES Accounting for Smart Schools Bond Act \(SSBA\)](#) (PDF Version 50 KB) 
- [Office of the State Comptroller Guidance for Statement 96, Subscription-Based IT Arrangements \(SBITA\)](#)

[List of PRIOR YEARS Changes to the ST-form and Print Only Draft ST-3 Annual Financial Report](#)

Webpage Reviewed by MRR, February, 2023

Last Updated: August 21, 2024

Changes to the ST-3

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A	B	C	D	E	F	G
Form Set	Hyperlink	# of Rows	# of Rows with Changes	Item	Action	Type of change
Exhibit A	Exhibit A	143	2	Prior: Line 32a Miscellaneous Current Assets A489 Current: Line 32a Miscellaneous Current Assets (Specify) A489	Changed	Changed Account Description, Added Prior Field
				New: Line 32a Miscellaneous Current Assets (Specify)	Added	Added Specify Text Field
Schedule A3	Schedule A3	145	3	Line 99a Mobile Sports Wagering Funds (NYSEL Section 3609a) A3102	Changed	Added Prior Field
				Line 99b Cannabis Revenue (NYSEL Section 3609a) A3102	Changed	Added Prior Field
				Line 129b Subscription-Based Information Technology Arrangements A5781	Changed	Added Prior Field
Schedule A4	Schedule A4	497	6	Line 412a Subscription-Based Information Technology Arrangements, Principal A9781.6	Changed	Added Prior Field
				Line 415b Leases - BOCES A9788.6	Changed	Added Prior Field
				New: Line 415c Leases - Buses and Garage Rentals A9788.6	Added	Added Actual Field, Added Projected Field, Added Actual Legacy Code (49:477) , Added Projected Legacy Code (49:977)
				Line 453b Leases - BOCES A9788.7	Changed	Added Prior Field
				Line 453c Subscription-Based Information Technology Arrangements, Interest A9781.7	Changed	Added Prior Field
				New: Line 453d Leases - Buses and Garage Rentals A9781.7	Added	Added Actual Field, Added Projected Field, Added Actual Legacy Code (49:478) , Added Projected Legacy Code (49:978)
Schedule B2	Schedule B2	43	2	New: Line 1a Opioid Settlement Funds F2735	Added	Added Actual Field, Added Projected Field, Added Actual Legacy Code (53:012) , Added Projected Legacy Code (53:512)
				Prior: Line 14 Other (Specify) F3289 Current: Line 14 Not Used	Changed	Changed Account Description, Added Prior Field
Schedule B3	Schedule B3	351	1	Removed: Line 30a My Brother's Keeper Fellows Program Expenditures F1988.4	Removed	Added Prior Field
Exhibit C	Exhibit C	79	1	New: Line 10d Prepaid Expenditures C480	Added	Added Actual Field, Added Actual Legacy Code (55:064)
Schedule C2	Schedule C2	20	1	Line 14b Subscription-Based Information Technology Arrangements C5781	Changed	Added Prior Field
Schedule C3	Schedule C3	25	2	Line 17c Subscription-Based Information Technology Arrangements, Principal C9781.6	Changed	Added Prior Field
				Line 17d Subscription-Based Information Technology Arrangements, Interest C9781.7	Changed	Added Prior Field

Changes to the ST-3

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A	B	C	D	E	F	G
Form Set	Hyperlink	# of Rows	# of Rows with Changes	Item	Action	Type of change
Schedule E3	Schedule E3	28	5	Prior: Line 14 Deficiency Notes - Interest L9755.7 Current: Line 14 Not Used	Changed	Changed Account Description, Added Prior Field
				Line 14a Subscription-Based Information Technology Arrangements, Principal L9781.6	Changed	Added Prior Field
				Line 14b Leases, Principal L9788.6	Changed	Added Prior Field
				Line 14c Subscription-Based Information Technology Arrangements, Interest L9781.7	Changed	Added Prior Field
				Line 14d Leases, Interest L9788.7	Changed	Added Prior Field
Schedule F2	Schedule F2	103	2	Removed: Line 40a Leases - Principal V9788.6	Removed	Added Prior Field
				Removed: Line 74a Leases - Interest V9788.7	Removed	Added Prior Field
Schedule G2	Schedule G2	727	656	New: Line 1 Interest and Earnings H2401	Added	Added Actual Field, Added Actual Legacy Code (65:413)
				Prior: Line 1 Insurance Recoveries H2680 Current: Line 2 Insurance Recoveries H2680	Changed	Line # (from 1 to 2)
				Prior: Line 1a Refunds of Prior Year Expenditures H2701 Current: Line 3 Refunds of Prior Year Expenditures H2701	Changed	Line # (from 1a to 3), Added Prior Field
				Prior: Line 2 Gifts and Donations H2705 Current: Line 4 Gifts and Donations H2705	Changed	Line # (from 2 to 4)
				Prior: Line 2a Premium on Obligations H2710 Current: Line 5 Premium on Obligations H2710	Changed	Line # (from 2a to 5)
				Prior: Line 3 Other Miscellaneous (Specify) H2770 Current: Line 6 Other Miscellaneous H2770	Changed	Line # (from 3 to 6), Changed Account Description
				Removed: Line 3 Other Miscellaneous (Specify)	Removed	Removed Actual Field
				Prior: Line 4 State Source, EXCEL Aid (excluding Smart Schools Bond Act revenue) H3297 Current: Line 7 State Source, EXCEL Aid (excluding Smart Schools Bond Act revenue) H3297	Changed	Line # (from 4 to 7)
				Prior: Line 4b State Sources, Smart Schools Bond Act H3297 Current: Line 8 State Sources, Smart Schools Bond Act H3297	Changed	Line # (from 4b to 8)
				Prior: Line 5 State Sources, Other (Specify) (excluding Smart Schools Bond Act revenue) H3297 Current: Line 9 State Sources, Other (excluding Smart Schools Bond Act revenue) H3297	Changed	Line # (from 5 to 9), Changed Account Description
				Removed: Line 5 State Sources, Other (Specify) (excluding Smart Schools Bond Act revenue)	Removed	Removed Actual Field
				Prior: Line 6 Federal Sources (Specify) H4297 Current: Line 10 Federal Sources H4297	Changed	Line # (from 6 to 10), Changed Account Description
				Removed: Line 6 Federal Sources (Specify)	Removed	Removed Actual Field
				Prior: Line 7 Interfund Transfers from General Fund H5031 Current: Line 11 Interfund Transfers from General Fund H5031	Changed	Line # (from 7 to 11)

Renumbered the lines, added H2401 and now all revenues, except Capital Reserve related are reported by project.

Changes to the ST-3

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	A	B	C	D	E	F	G
1	Form Set	Hyperlink	# of Rows	# of Rows v Changes	Item	Action	Type of change
607	Schedule H2	Schedule H2	21	3	Removed: Line 3a Interfund Transfers TC5031	Removed	Added Prior Field
608					Removed: Line 3b Leases TC5788	Removed	Added Prior Field
609					Removed: Line 11a Interfund Transfers TC9901.9	Removed	Added Prior Field
610	Schedule J2	Schedule J2	32	6	Line 3b Subscription-Based Information Technology Arrangements CM5781	Changed	Added Prior Field
611					Line 3c Leases CM5788	Changed	Added Prior Field
612					Line 17b Subscription-Based Information Technology Arrangements, Principal CM9781.6	Changed	Added Prior Field
613					Line 17c Leases, Principal CM9788.6	Changed	Added Prior Field
614					Line 17d Subscription-Based Information Technology Arrangements, Interest CM9781.7	Changed	Added Prior Field
615					Line 17e Leases, Interest CM9788.7	Changed	Added Prior Field
616	Supplemental Schedule I (SS-1)	Supplemental Schedule SS-1	278	1	Prior: Line IMPORTANT: Did your district do an Advance Refunding of Bonds in the current year? Current: Line IMPORTANT: Did the district do an Advance Refunding of Bonds in the current year?	Changed	Changed Account Description



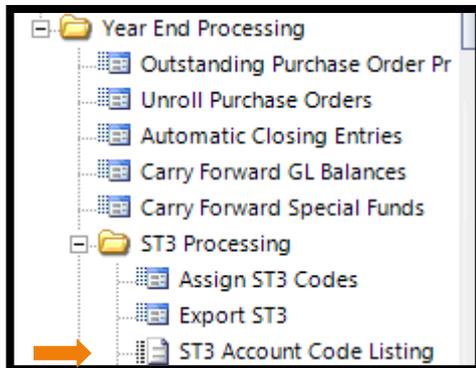
ST-3 Account Code Listing Report

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Shows you which accounts will be grouped together for each ST-3 code

May be easier to review this way vs. in account number order

CENTRAL SCHOOL DISTRICT		NVISION	
ST3 Account Code Listing			
ST3 Code	Description	ST3 Code	Account
	Equipment	A1310.2	
	Equipment		A 1310.200-00-0000
	Contractual and Other	A1310.4	
	Contractual		A 1310.400-00-0000
	Travel		A 1310.401-00-0000
	Conferences		A 1310.402-00-0000
	Postage		A 1310.431-00-0000
	Materials and Supplies	A1310.45	
	Materials & Supplies		A 1310.450-00-0000
	Materials & Supplies - CV-190		A 1310.450-01-0000
	BOCES Services	A1310.49	
	BOCES Services		A 1310.490-00-0000
	Continuing Education Tuition (from Individuals)	A1315	
	Continuing Education Tuition		A 1315
	Noninstructional Salaries	A1320.16	
	Non-Instructional Salaries		A 1320.160-00-0000
	Contractual and Other	A1320.4	
	Travel		A 1320.401-00-0000
	Conferences		A 1320.402-00-0000
	External Audit		A 1320.410-00-0000
	Internal Audit		A 1320.411-00-0000





ST-3 Financial Report

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ST3 Financial Report

This report will allow printing of financial records for ST3 codes under the selected criteria.

Report Criteria

Report Type: Appropriation Status ▼

Fiscal Year: Appropriation Status
Revenue Status
Trial Balance

ST3 Account Funds

Search ▼

Fund
A
C
CM
F
H
K

Select All

Shared
Editable

Export ▼ Run Cancel

- Year End Processing
 - Outstanding Purchase Order Pr
 - Unroll Purchase Orders
 - Automatic Closing Entries
 - Carry Forward GL Balances
 - Carry Forward Special Funds
- ST3 Processing
 - Assign ST3 Codes
 - Export ST3
 - ST3 Account Code Listing
 - ST3 Financial Report**





ST-3 Appropriations Status

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SCHOOL DISTRICT



ST3 Appropriation Status For Fiscal Year 2024

ST3 Code	Description	Budget	Adjustments	Revised Budget	Expensed	Encumbered	Available
A1010.4	Contractual And Other	16,000	-6,000	10,000	9,612	0	388
A1010.45	Materials And Supplies	450	0	450	221	0	229
A1010.49	Boces Services	0	6,550	6,550	6,550	0	0
A 1010	BOARD OF EDUCATION	16,450	550	17,000	16,383	0	617
A1040.16	Noninstructional Salaries	4,800	3,808	8,608	8,607	0	1
A 1040	DISTRICT CLERK	4,800	3,808	8,608	8,607	0	1
A 10		21,250	4,358	25,608	24,990	0	618
A1240.15	Instructional Salaries	175,238	117,550	292,787	273,140	0	19,648
A1240.16	Noninstructional Salaries	52,000	0	52,000	52,000	0	0
A1240.2	Equipment	0	2,000	2,000	1,852	0	148
A1240.4	Contractual and Other	16,500	4,776	21,276	15,958	0	5,318
A1240.45	Materials and Supplies	1,620	0	1,620	972	0	648
A 1240	CHIEF SCHOOL ADMINISTRATOR	245,358	124,326	369,683	343,922	0	25,762
A 12		245,358	124,326	369,683	343,922	0	25,762
A1310.15	Instructional Salaries	98,430	40,000	138,430	125,545	0	12,885
A1310.16	Noninstructional Salaries	142,486	65,400	207,886	162,917	0	44,969
A1310.4	Contractual and Other	20,850	12,705	33,555	29,603	0	3,952
A1310.45	Materials and Supplies	1,800	1,800	3,600	3,093	0	507
A1310.49	BOCES Services	88,677	-55,215	33,462	33,065	0	397
A 1310	BUSINESS ADMINISTRATION	352,243	64,690	416,933	354,223	0	62,710
A1320.16	Noninstructional Salaries	1,700	19,252	20,952	2,999	0	17,953
A1320.4	Contractual and Other	19,000	2,931	21,931	21,931	0	0
A 1320	AUDITING	20,700	22,183	42,883	24,930	0	17,953
A1325.16	Noninstructional Salaries	70,000	37,480	107,480	102,653	0	4,828
A1325.4	Contractual and Other	1,700	1,500	3,200	559	0	2,641
A 1325	TREASURER	71,700	38,980	110,680	103,212	0	7,469

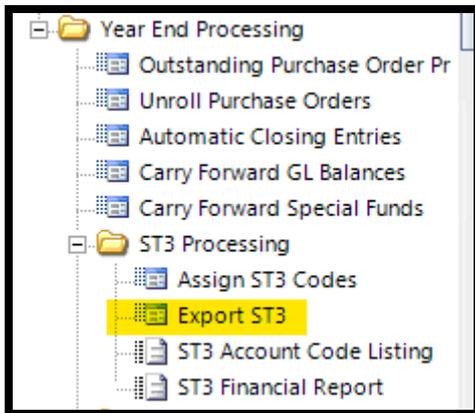


Export ST-3 Codes

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Export ST3 Codes

Please fill in Selection Criteria and press <Ok> to export ST3 Codes data to a file.



Selection Criteria

Previous Fiscal Year: 07/01/2023 - 06/30/2024

Fund
A
C
CM
F
H
K
L

Select All

District SED Code:

File Path: C:\Temp

File Name: FMFY0624.ASC



Ready to Import File into SAMS

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Entity Name

BEDS Code

Claim Year

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM



Welcome (School Entity User) CORE Home | [Issue Reporting](#) | [Help](#) | [Logout](#)

[Entity Info](#) | [Forms](#) | [Claim Verifications](#) | [Activity Log](#) | [Reports](#) |

Electronic File Import

Follow these steps to import a form data file:

1. Select a **Data Area** to import your file to.
2. Click the **Browse** button to browse your computer and select a file, or type the path to the file in the box below (e.g. C:\example.txt).
3. Click the **Import** button.

The results of the import process will be displayed below.

After importing you will be able to review, revise and complete the edit process before Certifying and submitting your data.

No file chosen

State Aid Homepage | [Contact Us](#) Ver 1.9.13b

ST-3 is reported on a *modified accrual basis of accounting*

Reported on the fund level

Same as our monthly reports

All funds are included

SS-1 and SS-8 report long term assets and liabilities and other financial information

Expand All | Collapse All

[-] Core Forms

+ Form A and Schedules: Clean

+ 180 Days Calendar: Certified

+ Form FB : Building And Misc.: Clean

+ Form FT : Transportation: Clean

+ Form BP : Bus Purchase:

[-] ST-3 Forms and Schedules (Financial): Clean

+ A. General Fund Menu:

+ B. Special Aid Menu:

+ C. School Food Service Menu:

+ E. Public Library Menu:

+ F. Debt Service Menu:

+ G. Capital Funds Menu:

+ H. Custodial Fund Menu:

+ I. Permanent Fund Menu:

+ J. Misc Special Revenue Fund Menu:

+ K. Private Purpose Trust Menu:

+ L. SS-1 thru SS-8:

ST-3 Edit Report Clean

ST-3 Certification Certified

OSC ST-3 Certification Form

+ RSU Forms and Schedules: Clean

+ CPSE Administrative Forms and Schedules Clean

+ Schedule F6 : Bus Amortization: Clean

+ Administrative Compensation Information: Clean

+ Property Tax Report Card: Clean

+ NYSED Only Form Set:

A separate training will be provided later this fall on these schedules

ST-3 has a Menu for Each Fund

23

- [-] ST-3 Forms and Schedules (Financial): Clean
 - [-] A. General Fund Menu:
 - Exhibit A - Balance Sheet Ready
 - Statement A1 - Summary Statement of Budget, Revenues and Variance Ready
 - Statement A2 - Summary Statement of Budget and Expenditures Ready
 - Statement A3 - Analysis of Fund Balance Ready
 - Schedule A3 - General Fund Revenues Ready
 - Schedule A4a - Expenditures by Function and Object of Expense Ready
 - Schedule A4b - Expenditures by Function and Object of Expense Ready
 - Schedule A4c - Expenditures by Function and Object of Expense Ready
 - [-] B. Special Aid Menu:
 - Exhibit B - Balance Sheet Ready
 - Statement B1 - Analysis of Fund Balance Ready
 - Schedule B2 - Revenues Ready
 - Schedule B3 - Expenditures Ready
 - Schedule B4 - EPE Program Expenditures Ready
 - [-] C. School Food Service Menu:
 - Exhibit C - Balance Sheet Ready
 - Statement C1 - Analysis of Fund Balance Ready
 - Schedule C2 - Revenues Ready
 - Schedule C3 - Expenditures Ready

The core Exhibits and Schedules are the same for each fund.

Balance Sheet - Assets

Current year numbers will be imported and rounded to a whole number. Prior year numbers will already be pre-populated.

Verify that:
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES = TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE

Compare this year to last year for reasonableness.

Make sure that you split Cash between *Unrestricted Cash* and *Restricted Cash*.

Breakout your receivables, by type, if they are grouped in your accounting records.

Exhibit A - General Fund Balance Sheet

Account	DP Code	45	2022-23 (Prior)	2023-24 (Actual)	2024-25 (Projected)
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Unrestricted Cash					
Cash	A200	1	10,835,230	13,300,169	
Cash in Time Deposits	A201	2			
Petty Cash	A210	3	600	600	
Total Unrestricted Cash	AT021	4	10,835,830	13,300,769	
Restricted Cash					
Cash from Obligations	A220	5			
Cash for Tax Anticipation Notes	A221	6			
Cash for Revenue Anticipation Notes	A222	7			
Cash with Fiscal Agent	A223	8			
Cash from Deficiency Notes	A225	9			
Cash, Special Reserves	A230	10	10,289,442	9,885,636	
Cash in Time Deposits, Special Reserves	A231	11			
Total Restricted Cash	AT023	12	10,289,442	9,885,636	
Taxes Receivable					
Taxes Receivable, Current	A250	13			
Taxes Receivable, Overdue	A260	14			
Total Taxes Receivable	AT026	15	0	0	
Allowance for Uncollectable Taxes	A342	16			
Net Taxes Receivable	AT034	17	0	0	
Accounts Receivable					
Accounts Receivable	A380	18	52,557	59,844	
Allowance for Receivables	A389	19			
Net Accounts Receivable	AT038	20	52,557	59,844	
Other Receivables					
Due from Other Funds	A391	21	1,905,022	2,058,014	
Due from State and Federal	A410	22	439,153	771,618	
Due from Other Governments	A440	23	705,530	717,042	
Total Other Receivables	AT044	24	3,049,705	3,546,674	
Investments					
Inventory of Materials and Supplies (Optional)	A445	25			
Investment in Securities	A450	26			
Investment in Repurchase Agreements	A451	27			
Investment in Securities, Special Reserves	A452	28			
Investment in Repurchase Agreements, Special Reserves	A453	29			
Total Investments	AT045	30	0	0	
Lease Receivable	A454	30a	403,256	279,845	
Mortgages Receivable	A455	31			
Prepaid Expenditures	A480	32			
Miscellaneous Current Assets	A489	32a			
TOTAL ASSETS	AT049	33	24,630,790	27,072,768	
Deferred Outflows of Resources					
Deferred Outflows of Resources	A495	34			
Not Used		35			
Not Used		36			
Total Deferred Outflows of Resources	AT050	37	0	0	
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	AT051	38	24,630,790	27,072,768	

Balance Sheet - Liabilities and Deferred Inflows

Compare this year to
last year for
reasonableness.

If you haven't closed
the Trust & Agency
Fund, you will need to
record its ending
balances in the
General Fund
Codes A710 - A738
and/or Custodial
and/or Misc. Special
Revenue Fund

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

Liabilities					
Accounts Payable	A600	39	1,839,728	2,390,877	
Accrued Liabilities	A601	40	369,939	3,309,068	
Tax Anticipation Notes Payable	A620	41			
Revenue Anticipation Notes Payable	A621	42			
Budget Notes Payable	A622	43			
Deficiency Notes Payable	A624	44			
Bond Anticipation Notes Payable	A626	45			
Bond Interest and Matured Bonds Payable	A629	46			
Due to Other Funds	A630	47	4,838	306,142	
Due to Other Governments	A631	48	286,008	292,585	
Due to State Teachers' Retirement System	A632	49	3,792,309	4,077,045	
Due to Employees' Retirement System	A637	50	180,335	219,549	
Due to Financial Institution for Overdrawn Accounts	A633	50a			
Accrued Interest Payable	A651	51			
Compensated Absences	A687	52	0	468,898	
Other Liabilities (Specify)					
COLL IN ADV	A688	53	104,414	146,348	
Overpayments	A690	54			
Consolidated Payroll	A710	55			
Individual Retirement Account	A716	56			
Deferred Compensation	A717	57			
State Retirement	A718	58	10,334	14,312	
Disability Insurance	A719	59			
Group Insurance	A720	60	377,034	413,025	
NYS Income Tax	A721	61			
Federal Income Tax	A722	62			
Income Executions	A723	63	2,400	2,604	
Association and Union Dues	A724	64	-38		
US Savings Bonds	A725	65			
Social Security Tax	A726	66			
Teachers Retirement Loan	A727	67	1,009	0	
NYC Income Tax	A728	68			
Employee Annuities	A729	69			
Guaranty and Bid Deposits	A730	70			
Student Deposits	A738	71	66,816	69,271	
Total Liabilities	AT065	72	7,035,126	11,709,724	
Deferred Inflows Of Resources					
Deferred Inflows Of Resources	A691	73	465,704	331,354	
Deferred Inflow Of Resources - Planned Balance	A692	74			
Deferred Special Taxes, Suffolk County	A693	75			
Deferred Taxes (City)	A694	76			
Deferred Taxes - Reserve For Excess Tax Levy	A695	77			
Total Deferred Inflows of Resources	AT069	78	465,704	331,354	
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	AT070	79	7,500,830	12,041,078	

Balance Sheet – Fund Balance

Key areas to check:

Green: Should =
Prepaid Expenditures
(480) + Inventories +
Any Portion of *Due*
from Other Funds that
is not considered
current

Yellow: Should =
Restricted Cash

Blue: Should = the
amount of Fund
Balance budgeted to
balance next year's
budget (not including
portion appropriated
from reserves)

FUND BALANCE (GENERAL FUND)

Nonspendable				
Not in Spendable Form	A806	80		
Must Remain Intact	A807	81	0	
Total Nonspendable Fund Balance	AT080	82	0	0
Restricted				
Workers' Compensation Reserve	A814	83		
Unemployment Insurance Reserve	A815	84	194,832	189,852
Reserve for State and Local Retirement System Contributions	A827	85	3,943,629	3,672,332
Reserve for Teacher's Retirement System Contributions	A828	86	1,793,049	1,834,289
Reserve for Property Loss	A881	87		
Reserve for Liability Claims	A882	88		
Insurance Reserve	A883	89		
Reserve for Tax Certiorari	A884	90		
Reserve for Taxes Raised Outside Tax Limit (Cities Over 125,000)	A874	91		
Reserve for Employee Benefits and Accrued Liabilities	A867	92	1,240,000	1,094,814
Capital Reserve	A878	93	3,024,903	3,094,476
Reserve for Repairs	A882	94		
Reserve for Debt	A884	95		
Other Restricted Fund Balance (Specify)				
	A899	96		
Total Restricted Fund Balance	AT092	97	10,196,413	9,885,763
Committed				
Committed Fund Balance	A913	98		
Total Committed Fund Balance	AT093	99	0	0
Assigned				
Assigned Appropriated Fund Balance	A914	100	3,015,068	2,103,000
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Committed and Restricted Fund Balance - click here for help)	A915	101	203,321	285,172
Total Assigned Fund Balance	AT094	102	3,218,389	2,388,172
Unassigned				
Reserve for Tax Reduction	A916	103		
Unassigned Fund Balance	A917	104	3,715,158	2,757,755
Total Unassigned Fund Balance	AT096	105	3,715,158	2,757,755
TOTAL FUND BALANCE	AT095	106	17,129,960	15,031,690
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	AT099	107	24,630,790	27,072,768

FUND BALANCE(SCHOOL LUNCH)

Nonspendable				
Not in Spendable Form	= Inventory	C806	42	4,214
Total Nonspendable Fund Balance		CT080	43	4,214
Restricted				
Other Restricted Fund Balance		C899	44	
Total Restricted Fund Balance		CT092	45	0
Assigned				
Assigned Appropriated Fund Balance		C914	46	
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Restricted Fund Balance)		C915	47	116,734
Total Assigned Fund Balance		CT094	48	116,734
Unassigned				
Unassigned Fund Balance (ENTRY MUST BE NEGATIVE OR 0)		C917	49	0
Total Unassigned Fund Balance		CT096	50	0
TOTAL FUND BALANCE		CT095	51	120,948
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		CT098	52	136,089

Check that fund balance is reported in the proper category.



Outside of the General Fund, there is *no Unassigned Fund Balance* allowed unless it is negative.



FUND BALANCE (CAPITAL FUNDS)

Restricted				
Capital Reserve		H878	29	0
Other Restricted Fund Balance (Specify)		H899	30	
Total Restricted Fund Balance		HT092	31	0
Assigned				
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Restricted Fund Balance)		H915	32	
Total Assigned Fund Balance		HT094	33	0
Unassigned				
Unassigned Fund Balance (ENTRY MUST BE NEGATIVE OR 0)		H917	34	-108,302
Total Unassigned Fund Balance		HT096	35	-108,302
TOTAL FUND BALANCE		HT095	36	-108,302
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		HT098	37	449,661

Analysis of Fund Balance

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Statement A3 - General Fund Analysis of Fund Balance

TOTAL FUND BALANCE	AT095	106	17,129,980	15,031,690
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	Account	DP Code 47	Amount
Fund Balance or (Deficit) July 1, 2023	A8021	1	17,129,980
Prior Period Adjustments (Specify):			
Additions:			
	A8012	2	
	A8012	3	
	A8012	4	
Deductions:			
	A8015	5	
	A8015	6	
	A8015	7	
Add: Revenues, Interfund Transfers, and Proceeds of Long Term Debt (From Schedule A3)	AT5999	8	89,904,689
Less: Expenditures and Interfund Transfers (From Schedule A4)	AT9999.0	9	92,002,959
Rounding Adjustment (Plus or (Minus))	A8026	10	0
Fund Balance or (Deficit) June 30, 2024	A8029	11	15,031,690

Agree Fund Balance 7/1 to last year's audit.

Any differences need to be reported as Additions/ Deductions.

Agree Fund Balance at 6/30 to Line 106-TOTAL FUND BALANCE of the Balance Sheet.

If they don't agree, check 980-Revenues, 522-Expenditures and Fund Balance accounts and make corrections.

Revenues

ST3 - Annual Financial Report	Account		2022-23 SY from SED File	2023-24 SY (Actual) DP #48	2024-25 SY (Projected) DP #48
REAL PROPERTY TAX ITEMS					
Real Property Taxes (Excludes STAR Revenue)	A1001	1	13,811,370	14,329,337	14,437,836
OTHER TAX ITEMS					
Appropriation of Planned Balance	A1040	2			
Appropriation of Special Taxes (Suffolk Co)	A1041	3			
Federal Payments in Lieu of Taxes	A1080	4			
Other Payments in Lieu of Taxes	A1081	5	99,984	51,202	74,000
Wind Power Payments In Lieu of Taxes (PILOTS)-	A1083	6			
School Tax Relief Reimbursement	A1085	7	1,903,666	1,804,049	1,710,482
Interest and Penalties on Real Property Taxes	A1090	8	26,597	24,449	15,000
Total Other Tax Items	AT1099	9	2,030,247	1,879,700	1,799,482
NONPROPERTY TAXES					
Tax on Consumer Utility Bills	A1111				
Nonproperty Tax Distribution by Counties	A1120				
Gross Receipts Tax	A1130				
Total Nonproperty Taxes	AT1199				
CHARGES FOR SERVICES					
Day School Tuition-Resident Nonveteran Postgrad Tuition (from Individuals)	A1310				
Other Day School Tuition (from Individuals)	A1311				
Continuing Education Tuition (from Individuals)	A1315				
Summer School Tuition (from Individuals)	A1320				
Textbook Charges (from Individuals)	A1330				
Other Student Fee/Charges (from Individuals)	A1335				
Admissions (from Individuals)	A1410				
School Store Sales	A1450				
Other Charges - Services (from Individuals)	A1489				
Data Processing for Other Districts and Governments	A2228				
Day School Tuition - Other Districts in NYS	A2230				
Summer School Tuition - Other Districts in NYS	A2232				
Services Provided for BOCES Other Than Transportation	A2235				
Health Services for Other Districts	A2280				
Narcotic Control Service for Other Governments	A2290				
Narcotic Control Service for BOCES	A2291				

All cells that are greyed out are pre-populated.

Middle Column and Right Column will be imported (after rounding to nearest dollar).

Compare the three years for reasonableness and accuracy of line coding.

Note: For import process to import the following year's budget, the following year's budget needs to be in accounting software already.

Expenditures

Schedule A4a - General Fund
Expenditures by Function and Object of Expense 1-135

Schedules A4a, A4b, A4c

ST3 - Annual Financial Report		2022-23 SY from SED File	2023-24 SY (Actual) DP #49	2024-25 SY (Projected) DP #49
GENERAL SUPPORT - BOARD OF EDUCATION				
Board of Education				
1.	Noninstructional Salaries	A1010.16		
2.	Equipment	A1010.2		
3.	Contractual and Other	A1010.4	3,864	7,334
4.	Materials and Supplies	A1010.45	118	60
5.	BOCES Services	A1010.49		
6.	Total Board of Education	A1010.0	3,982	7,394
District Clerk				
7.	Noninstructional Salaries	A1040.16	4,802	5,246
8.	Equipment	A1040.2		
9.	Contractual and Other	A1040.4	265	400
10.	Materials and Supplies	A1040.45		
11.	Total District Clerk	A1040.0	5,067	5,646
District Meeting				
12.	Noninstructional Salaries	A1040.16		
13.	Equipment	A1040.2		
14.	Contractual and Other	A1040.4		
15.	Materials and Supplies	A1040.45		
16.	BOCES Services	A1040.49		
17.	Total District Meeting	A1040.0		
18.	TOTAL BOARD OF EDUCATION	AT1010.0	8,949	13,040
GENERAL SUPPORT - CENTRAL ADMINISTRATION				
Chief School Administrator				
19.	Instructional Salaries	A1240.16		
20.	Noninstructional Salaries	A1240.2		
21.	Equipment	A1240.4		
22.	Contractual and Other	A1240.45	5,874	2,522
23.	Materials and Supplies	A1240.49	1,054	621
24.	TOTAL CHIEF SCHOOL ADMINISTRATOR	A1240.0	227,531	232,669

All cells that are greyed out are pre-populated.

Middle Column and Right Column will be imported (after rounding to the nearest dollar).

Compare the three years for reasonableness and accuracy of line coding.

CENTRAL SCHOOL DISTRICT



Appropriation Status Detail Report By ST3 Format From 7/1/2023 To 6/30/2024

Review of Monthly Report

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1910	UNALLOCATED INSURANCE	*	69,455.08	4,456.75	73,911.83	73,592.00	0.00	319.83
A1920.4	School Association Dues		7,950.00	-5,733.00	2,217.00	855.00	0.00	1,362.00
1920	SCHOOL ASSOCIATION DUES	*	7,950.00	-5,733.00	2,217.00	855.00	0.00	1,362.00
A1981.49	BOCES Administrative Costs		181,462.00	0.00	181,462.00	178,876.00	0.00	2,586.00
1981	BOCES ADMINISTRATIVE COSTS	*	181,462.00	0.00	181,462.00	178,876.00	0.00	2,586.00
19		**	258,867.08	-1,276.25	257,590.83	253,323.00	0.00	4,267.83
1		***	3,107,269.19					4,419.50
A2010.4	Contractual and Other		2,500.00					2,295.38
2010	CURRICULUM DEVEL & SUPERVISION	*	2,500.00					2,295.38
A2020.15	Instructional Salaries		208,949.19					515.89
A2020.16	Noninstructional Salaries		129,683.56	-5,294.02	124,389.54	117,609.34	0.00	6,780.20
A2020.4	Contractual and Other		6,150.00	-6.66	6,143.34	2,602.14	0.00	3,541.20
A2020.45	Materials and Supplies		2,950.00	0.00	2,950.00	998.99	0.00	1,951.01
A2020.49	BOCES Services		0.00	7,188.88	7,188.88	7,188.88	0.00	0.00
2020	SUPERVISION - REGULAR SCHOOL	*	347,732.75					52
A2040.15	Instructional Salaries		101,766.38	7,188.88	108,955.26	108,955.26	0.00	0.38
A2040.16	Noninstructional Salaries		74,041.87	0.00	74,041.87	72,130.66	0.00	1,911.21
A2040.4	Contractual and Other		4,375.00	0.00	4,375.00	2,588.10	0.00	1,786.90
A2040.45	Materials and Supplies		900.00	0.00	900.00	719.65	0.00	180.35
2040	SUPERVISION - SPECIAL SCHOOLS	*	181,083.25	7,133.00	188,216.25	184,337.41	0.00	3,878.84
A2060.4	Contractual and Other		30,000.00	-20,759.33	9,240.67	7,470.87	0.00	1,769.80
A2060.49	BOCES Services		188.10	0.00	188.10	0.00	0.00	188.10
2060	RESEARCH, PLANNING & EVALUAT	*	30,188.10	-20,759.33	9,428.77	7,470.87	0.00	1,957.90
A2070.49	BOCES Services		76,924.27	-6,489.51	70,434.76	64,837.26	0.00	5,597.50
2070	INSERVICE TRAINING-INSTRUCTION	*	76,924.27					50
20		**	638,428.00					14
A2110.12a	Teacher Salaries, Full Day Kindergarte		1,368,879.00					79
A2110.12b	Teacher Salaries, 4 - 6		612,664.00					25
A2110.13	Teacher Salaries, 7 - 12		2,387,363.96	402,751.01	2,790,114.97	2,678,301.57	0.00	111,813.40
A2110.14	Substitute Teacher Salaries		190,000.00	40,274.66	230,274.66	191,314.03	0.00	38,960.63
A2110.16	Noninstructional Salaries		309,361.51	17,762.76	327,124.27	325,295.49	0.00	1,828.78
A2110.4	Contractual and Other		81,610.00	11,027.28	92,637.28	57,463.77	1,605.81	33,567.70
A2110.45	Materials and Supplies		77,850.00	12,805.22	90,655.22	80,228.83	321.10	10,105.29

Major subtotals (CAPITALS) on ST-3 (1010 through 1981 codes)

Minor subtotals on ST-3 (2020 codes)

Department subtotals (CAPITALS) on ST-3 (2010+2020+2040+2060+2070 codes)

		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A2010.15	Instructional Salaries	113,868.96	0.00	113,868.96	348.65	0.00	113,520.31
A2010.4	Contractual and Other	11,750.00	-900.00	10,850.00	2,044.01	795.38	8,010.61
A2010.45	Materials and Supplies	4,410.00	0.00	4,410.00	4,410.00	0.00	0.00
2010	CURRICULUM DEVEL & SUPERVISION *	130,028.96	-900.00	129,128.96	6,802.66	795.38	121,530.92
A2020.15	Instructional Salaries	296,447.41	0.00	296,447.41	241,147.36	0.00	55,300.06

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ST3 - Annual Financial Report		2021-22 School Year from SED File	2022-23 School Year (Actual) DP #49	2023-24 School Year (Projected) DP #49
INSTRUCTION - ADMINISTRATION AND IMPROVEMENT				
Curriculum Development and Supervision				
136. Instructional Salaries	A2010.15	123,475	349	
137. Noninstructional Salaries	A2010.16			
138. Equipment	A2010.2			
139. Contractual and Other	A2010.4	1,417	2,044	2,500
140. Materials and Supplies	A2010.45	784	4,410	
141. BOCES Services	A2010.49			
142. Total Curriculum Development and Supervision	A2010.0	125,656	6,803	2,500

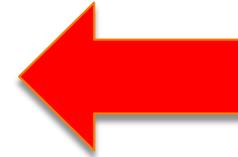
CENTRAL SCHOOL DISTRICT
Appropriation Status Detail Report By

Account	Description						
A2020.16	Noninstructional Salaries	127,558.02	0.00	127,558.02	121,719.16	0.00	5,838.86
A2020.4	Inservice Training - Instruction					45.27	2,680.03
A2020.49	163. Instructional Salaries	A2070.15					
	164. Noninstructional Salaries	A2070.16				0.00	1,067.36
20	165. Equipment	A2070.2				45.27	64,886.31
A2040.16	166. Contractual and Other	A2070.4				0.00	-6,727.42
A2040.16	167. Materials and Supplies	A2070.45				0.00	539.30
A2040.4	168. BOCES Services	A2070.49	39,873	48,930	76,924	0.00	2,762.07
A2040.4	169. Total Inservice Training - Instruction	A2070.0	39,873	48,930	76,924	0.00	571.43
A2040.49	170. TOTAL ADMINISTRATION AND IMPROVEMENT	AT2099.0	851,688	612,973	638,428	0.00	0.00
20							-2,854.62
A2060.4	Contractual and Other	30,000.00	0.00	30,000.00	9,608.93	1,458.00	18,933.07
A2060.49	BOCES Services	188.10	0.00	188.10	188.10	0.00	0.00
2060	RESEARCH, PLANNING & EVALUAT *	30,188.10	0.00	30,188.10	9,797.03	1,458.00	18,933.07
A2070.49	BOCES Services	48,930.00	0.00	48,930.00	48,930.00	0.00	0.00
2070	INSERVICE TRAINING-INSTRUCTION	48,930.00	0.00	48,930.00	48,930.00	0.00	0.00
20	**	819,456.86	-1,689.33	817,767.53	612,973.20	2,298.65	202,495.68

Additional Reporting for General Fund

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- [-] [ST-3 Forms and Schedules \(Financial\): Clean](#)
 - [-] [A. General Fund Menu:](#)
 - [Exhibit A - Balance Sheet](#) Ready
 - [Statement A1 - Summary Statement of Budget, Revenues and Variance](#) Ready
 - [Statement A2 - Summary Statement of Budget and Expenditures](#) Ready
 - [Statement A3 - Analysis of Fund Balance](#) Ready
 - [Schedule A3 - General Fund Revenues](#) Ready
 - [Schedule A4a - Expenditures by Function and Object of Expense](#) Ready
 - [Schedule A4b - Expenditures by Function and Object of Expense](#) Ready
 - [Schedule A4c - Expenditures by Function and Object of Expense](#) Ready
 - [-] [B. Special Aid Menu:](#)
 - [Exhibit B - Balance Sheet](#) Ready
 - [Statement B1 - Analysis of Fund Balance](#) Ready
 - [Schedule B2 - Revenues](#) Ready
 - [Schedule B3 - Expenditures](#) Ready
 - [Schedule B4 - EPE Program Expenditures](#) Ready
 - [-] [C. School Food Service Menu:](#)
 - [Exhibit C - Balance Sheet](#) Ready
 - [Statement C1 - Analysis of Fund Balance](#) Ready
 - [Schedule C2 - Revenues](#) Ready
 - [Schedule C3 - Expenditures](#) Ready



Summary Statement of Budget, Revenues, and Variance (Statement A1)

Original Budget and Modified Budget will need to be summarized from the Revenue Status Report if not imported.

Actual Revenue will feed from Schedule A3 – General Fund Revenues (which will have been imported and rounded to whole numbers.)

Variance will be automatically calculated.

	Account	DP Code 94	Amount
Real Property Tax Items - Original Budget		1	
Real Property Tax Items - Modified Budget		2	
Real Property Tax Items - Actual Revenues	A1001	3	
Real Property Tax Items - Variance (+/-)		4	
Other Tax Items - Original Budget		5	
Other Tax Items - Modified Budget		6	
Other Tax Items - Actual Revenues	AT1099	7	
Other Tax Items - Variance (+/-)		8	
Nonproperty Taxes - Original Budget		9	
Nonproperty Taxes - Modified Budget		10	
Nonproperty Taxes - Actual Revenues	AT1199	11	
Nonproperty Taxes - Variance (+/-)		12	
Charges for Services - Original Budget		13	
Charges for Services - Modified Budget		14	
Charges for Services - Actual Revenues	AT2399	15	
Charges for Services - Variance (+/-)		16	
Use of Money and Property - Original Budget		17	
Use of Money and Property - Modified Budget		18	
Use of Money and Property - Actual Revenues	AT2499	19	
Use of Money and Property - Variance (+/-)		20	
Forfeitures - Original Budget		21	
Forfeitures - Modified Budget		22	
Forfeitures - Actual Revenues	A2620	23	
Forfeitures - Variance (+/-)		24	
Sale of Property and Compensation for Loss - Original Budget		25	
Sale of Property and Compensation for Loss - Modified Budget		26	
Sale of Property and Compensation for Loss - Actual Revenues	AT2699	27	
Sale of Property and Compensation for Loss - Variance (+/-)		28	
Miscellaneous - Original Budget		29	
Miscellaneous - Modified Budget		30	
Miscellaneous - Actual Revenues	AT2799	31	
Miscellaneous - Variance (+/-)		32	

Summary Statement of Budget, Revenues, and Variance (Statement A1) (con't)

Check:

Totals for the four categories.

Lines 61 - 63 are the most error prone.

A511-Appropriated Reserves – Modified Budget: The portion of the budget that was funded from one or more Reserve Funds.

A599-Appropriated Fund Balance – Modified Budget: The portion of the budget that was funded from Fund Balance *plus the funding for the encumbrances carried over from the prior year.*

A530-Obligations Authorized-Modified Budget: If short term debt was issued in the current year for General Fund expenditures (rare).

	Account	DP Code 94	Amount
Interfund Revenues - Original Budget		33	
Interfund Revenues - Modified Budget		34	
Interfund Revenues - Actual Revenues	A2801	35	
Interfund Revenues - Variance (+/-)		36	
State Aid - Original Budget		37	
State Aid - Modified Budget		38	
State Aid - Actual Revenues	AT3999	39	
State Aid - Variance (+/-)		40	
Federal Aid - Original Budget		41	
Federal Aid - Modified Budget		42	
Federal Aid - Actual Revenues	AT4999	43	
Federal Aid - Variance (+/-)		44	
Interfund Transfers - Original Budget		45	
Interfund Transfers - Modified Budget		46	
Interfund Transfers - Actual Revenues	AT5059	47	
Interfund Transfers - Variance (+/-)		48	
Retirement System Credits - Original Budget		49	
Retirement System Credits - Modified Budget		50	
Retirement System Credits - Actual Revenues	A5060	51	
Retirement System Credits - Variance (+/-)		52	
Proceeds of Long Term Debt - Original Budget		53	
Proceeds of Long Term Debt - Modified Budget		54	
Proceeds of Long Term Debt - Actual Revenues	AT5799	55	
Proceeds of Long Term Debt - Variance (+/-)		56	
Total Original Budget		57	
Total Estimated Revenues - Modified Budget	A510	58	
Total Actual Revenues	AT5999	59	
Total Variance		60	
Appropriated Reserves - Modified Budget	A511	61	
Appropriated Fund Balance - Modified Budget	A599	62	
Obligations Authorized - Modified Budget	A530	63	
TOTAL ESTIMATED REVENUES - MODIFIED BUDGET, APPROPRIATED RESERVES, APPROPRIATED FUND BALANCE, AND OBLIGATIONS AUTHORIZED*		64	

* The total on this statement must agree with the total on Statement A2, page 8, line 47.

Summary Statement of Budget and Expenditures (Statement A2)

Original Budget and Modified Budget will be imported and rounded to whole numbers.

Actual Expenditures will feed from the Schedules A4a-c – General Fund Expenditures (which will have been imported and rounded to whole numbers.)

Enter *Encumbrances* from **Appropriations Status Report**

Variance will be automatically calculated.

	Account	DP Code 95	Amount
General Support - Original Budget		1	
General Support - Modified Budget		2	
General Support - Actual Expenditures	AT1999.0	3	
General Support - Encumbrances		4	
General Support - Variance (+/-)		5	
Instruction - Original Budget		6	
Instruction - Modified Budget		7	
Instruction - Actual Expenditures	AT2999.0	8	
Instruction - Encumbrances		9	
Instruction - Variance (+/-)		10	
Pupil Transportation - Original Budget		11	
Pupil Transportation - Modified Budget		12	
Pupil Transportation - Actual Expenditures	AT5599.0	13	
Pupil Transportation - Encumbrances		14	
Pupil Transportation - Variance (+/-)		15	
Community Services - Original Budget		16	
Community Services - Modified Budget		17	
Community Services - Actual Expenditures	AT8099.0	18	
Community Services - Encumbrances		19	
Community Services - Variance (+/-)		20	
Employee Benefits - Original Budget		21	
Employee Benefits - Modified Budget		22	
Employee Benefits - Actual Expenditures	AT9098.0	23	
Employee Benefits - Encumbrances		24	
Employee Benefits - Variance (+/-)		25	
Debt Service Principal - Original Budget		26	
Debt Service Principal - Modified Budget		27	
Debt Service Principal - Actual Expenditures	AT9798.6	28	
Debt Service Principal - Encumbrances		29	
Debt Service Principal - Variance (+/-)		30	
Debt Service Interest - Original Budget		31	
Debt Service Interest - Modified Budget		32	
Debt Service Interest - Actual Expenditures	AT9798.7	33	
Debt Service Interest - Encumbrances		34	
Debt Service Interest - Variance (+/-)		35	

ST3 Appropriations Status

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CENTRAL SCHOOL DISTRICT

ST3 Appropriation Status For Fiscal Year



ST3 Code	Description	Budget	Adjustments	Revised Budget	Expensed	Encumbered	Available
A1010.4	Contractual And Other	11,000	0	11,000	5,819	183	4,998
A1010.45	Materials And Supplies	450	0	450	239	164	48
A 1010	BOARD OF EDUCATION	11,450	0	11,450	6,058	347	5,046
A1040.16	Noninstructional Salaries	4,207	0	4,207	2,745	0	1,462
A 1040	DISTRICT CLERK	4,207	0	4,207	2,745	0	1,462
A 10		15,657	0	15,657	8,803	347	6,508
A1240.15	Instructional Salaries	166,875	0	166,875	150,000	0	16,875
A1240.16	Noninstructional Salaries	65,466	0	65,466	57,483	0	7,983
A1240.4	Contractual and Other	10,450	0	10,450	10,594	78	-222
A1240.45	Materials and Supplies	1,620	0	1,620	1,074	91	455
A 1240	CHIEF SCHOOL ADMINISTRATOR	244,411	0	244,411	219,151	169	25,091
A 12		244,411	0	244,411	219,151	169	25,091
				201,955	207,097	0	-5,143
				45,850	39,910	1,649	4,292
				1,800	1,660	140	0
				65,064	52,691	12,373	0
				314,669	301,358	14,162	-851
				1,700	2,119	0	-419
				19,000	18,100	5,850	-4,950
				20,700	20,219	5,850	-5,369
				62,807	65,780	0	-2,973
				1,700	854	0	846
				64,507	66,634	0	-2,127
A1330.45	Materials and Supplies	180	0	180	0	0	9,386
							180

Remember this from nVision's ST-3 Processing tool when we were doing the import process?

Encumbrances are listed here, and you can check all the other columns as well.

Look for the *** subtotals as they match this report.

Summary Statement of Budget and Expenditures (Statement A2) (con't)

Check:

Totals for the five categories.

Line 46 - Budgetary Provision for Other Purposes – A962: is used when you raise funds for something other than the current budget's appropriations (such as to fund a Reserve) – may need to manually enter

Line 47 Total Appropriations-Modified Budget and Budgetary Provision for Other Purposes must equal Line 64 from Statement A1.

	Account	DP Code 95	Amount
Interfund Transfers - Original Budget		36	
Interfund Transfers - Modified Budget		37	
Interfund Transfers - Actual Expenditures	AT9951.0	38	
Interfund Transfers - Encumbrances		39	
Interfund Transfers - Variance (+/-)		40	
Total Appropriations - Original Budget		41	
Total Appropriations - Modified Budget	A960	42	
Total Actual Expenditures	AT9999.0	43	
Total Encumbrances		44	
Total Variances (+/-)		45	
Budgetary Provision for Other Purposes	A962	46	
TOTAL APPROPRIATIONS-MODIFIED BUDGET AND BUDGETARY PROVISION FOR OTHER PURPOSES*		47	

* The total on this statement must agree with the total on Statement A1, page 6, line 64.

Analysis of Budget Accounts

	A510- Estimated Revenues	A599- Appropriated Fund Balance	A511-Appropriated Reserves		A960- Appropriations
			Workers Comp	TRS	
Per Original Budget	90,000,000	1,000,000	0	350,000	91,350,000
Prior year Encumbrances		121,495			121,495
Amendments:					
Grant-in-Aid	150,000				150,000
Workers Comp Settlement			250,000		250,000
Totals	<u>90,150,000</u>	<u>1,121,495</u>	<u>250,000</u>	<u>350,000</u>	<u>91,871,495</u>



= 600,000

Submitting the ST-3

Save and Ready
Certifying
Activity Log

Submission Process

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- [-] [ST-3 Forms and Schedules \(Financial\):](#) Clean
 - [+] [A. General Fund Menu:](#)
 - [-] [B. Special Aid Menu:](#)
 - [+] [Exhibit B - Balance Sheet](#) Ready
 - [+] [Statement B1 - Analysis of Fund Balance](#) Ready
 - [+] [Schedule B2 - Revenues](#) Ready
 - [+] [Schedule B3 - Expenditures](#) Ready
 - [+] [Schedule B4 - EPE Program Expenditures](#) Ready
 - [+] [C. School Food Service Menu:](#)
 - [+] [E. Public Library Menu:](#)
 - [+] [F. Debt Service Menu:](#)
 - [+] [G. Capital Funds Menu:](#)
 - [+] [H. Custodial Fund Menu:](#)
 - [+] [I. Permanent Fund Menu:](#)
 - [+] [J. Misc Special Revenue Fund Menu:](#)
 - [+] [K. Private Purpose Trust Menu:](#)
 - [+] [L. SS-1 thru SS-8:](#)
 - [+] [ST-3 Edit Report](#) Clean
 - [+] [ST-3 Certification](#) Certified
 - [+] [OSC ST-3 Certification Form](#)

1. Make sure each statement/schedule is in “Ready” mode
→ Click “Save and Ready” at the bottom of each section
2. Run the ST-3 Edit Report and clear and/or explain any questions
3. Have the Superintendent complete the ST-3 Certification
4. Print out the OSC ST-3 Certification Form and submit it to OSC
5. Review the Activity Log to ensure forms submitted and resolve any issues/questions



“Save” vs. “Save and Ready”

42

- Either option will save what you have entered.
- “Save” will keep you on the schedule/statement you are working on.
- “Save and Ready” will bring you back to the front to do another schedule/statement.
- For the Superintendent to be able to submit the ST-3, all schedules/statements need to be in the “Save and Ready” status.



Edits



43

- Run an edit report for each section.
- Edits related to something not balancing are usually caused by an account(s) not being coded to a ST-3 code in your accounting records.
 - ▣ Correct the books now, before you forget!
 - ▣ Manually adjust ST-3 or re-import information.
- Edits related to variances need review and resolution. SED doesn't like the response "information correct" without further explanation!



THOMAS P. DiNAPOLI
COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE
COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

DIVISION OF LOCAL
GOVERNMENT
AND SCHOOL
ACCOUNTABILITY
Tel: (518) 474-4037
Fax: (518) 486-6479

Remember to
Complete and Mail In

ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2023

Name of School District: _____ County: _____

This certification should be completed by the district treasurer except:

- (1) In a financially dependent school district (Buffalo, Rochester, Syracuse, Yonkers and New York City), the report should be certified by the chief fiscal officer of the city;
- (2) In a common school district which does not have a treasurer, the report should be certified by the sole trustee or Chairperson of the Board of Education

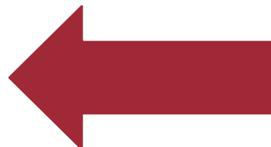
CERTIFICATION

I, _____, certify that:

- the annual financial report of the _____ School District, for fiscal year ending June 30, 2023, was electronically filed on _____ (date) directly through the New York State Education Department State Aid Management System (SAMS);
- it is my intent that the information filed through SAMS will be accessible, in full, directly by the Office of the State Comptroller;
- it is my intent that this filing satisfy the filing requirements of General Municipal Law §30; and
- to the best of my knowledge, information and belief, the information filed through SAMS is a true and correct statement of the financial transactions of the school district for the fiscal year ended June 30, 2023.

Signed: _____ Date: _____

Title: Treasurer (or) _____



Please complete and return this certification page to Ed Burgess at the address listed above.

Activity Log

Form Set:

All

Activity type:

Any

Category:

Any

Date Range
(mm/dd/yyyy):

Apply Filter

Log ID	BEDS Code	Claim Year	Form name	Activity type	Description	Date	User
1204948		2024-2025	Form Set ST-3	Correspondence	Notification	09/22/2024	Paris Walkowiak
1204947		2024-2025	Form Set ST-3	Data State	Clean	09/22/2024	Paris Walkowiak
1204946		2024-2025	ST-3 Edit Report	Data State	Clean	09/22/2024	Paris Walkowiak
1204945		2024-2025	Form Set ST-3	Data State	Revision Accepted	09/22/2024	Paris Walkowiak
1204944		2024-2025	ST-3 Edit Report	Data State	Revision Accepted	09/22/2024	Paris Walkowiak
1204931		2024-2025	Form Set ST-3	Data State	Revision in Progress	09/22/2024	Paris Walkowiak
1204930		2024-2025	ST-3 Edit Report	Data State	Revision in Progress	09/22/2024	Paris Walkowiak
1204928		2024-2025	Form Set ST-3	Data State	Revision Submitted	09/22/2024	
1204927		2024-2025	ST-3 Edit Report	Data State	Revision Submitted	09/22/2024	
1203750		2024-2025	Form Set ST-3	Correspondence	Notification	09/20/2024	Paris Walkowiak
1203749		2024-2025	Form Set ST-3	Data State	Clean with Issues	09/20/2024	Paris Walkowiak
1203748		2024-2025	ST-3 Edit Report	Data State	Clean with Issues	09/20/2024	Paris Walkowiak
1203368		2024-2025	Form Set ST-3	Data State	Edit in Progress	09/17/2024	Paris Walkowiak
1203367		2024-2025	ST-3 Edit Report	Data State	Edit in Progress	09/17/2024	Paris Walkowiak



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Printing the ST-3

Using the Print Multiple Forms option

Print Multiple Forms

Select Data Area:

Official

Print Selected Forms



- Core Forms
 - Form A and Schedules:
 - 180 Days Calendar:
 - Form FB : Building And Misc.:
 - Form FT : Transportation:
 - Form BP : Bus Purchase:
 - ST-3 Forms and Schedules (Financial):
 - A. General Fund Menu:
 - Exhibit A - Balance Sheet
 - Statement A1 - Summary Statement of Budget, Revenues
 - Statement A2 - Summary Statement of Budget and Expen
 - Statement A3 - Analysis of Fund Balance
 - Schedule A3 - General Fund Revenues
 - Schedule A4a - Expenditures by Function and Object of E
 - Schedule A4b - Expenditures by Function and Object of E
 - Schedule A4c - Expenditures by Function and Object of E:
 - B. Special Aid Menu:
 - Exhibit B - Balance Sheet
 - Statement B1 - Analysis of Fund Balance
 - Schedule B2 - Revenues
 - Schedule B3 - Expenditures
 - Schedule B4 - EPE Program Expenditures
 - C. School Food Service Menu:
 - Exhibit C - Balance Sheet
 - Statement C1 - Analysis of Fund Balance
 - Schedule C2 - Revenues
 - Schedule C3 - Expenditures
 - E. Public Library Menu:

- F. Debt Service Menu:
 - Exhibit F - Balance Sheet
 - Statement F1 - Analysis of Fund Balance
 - Schedule F2 - Revenues and Expenditures
 - G. Capital Funds Menu:
 - Exhibit G - Balance Sheet
 - Statement G1 - Analysis of Fund Balance
 - Schedule G2 - Revenues by Project
 - Schedule G3 - Expenditures by Project and by Control Accour
 - H. Custodial Fund Menu:
 - Exhibit H - Balance Sheet
 - Statement H1 - Custodial Fund Changes in Fund Net Assets
 - Schedule H2 - Custodial Fund Statement of Activities
 - I. Permanent Fund Menu:
 - Exhibit I - Balance Sheet
 - Statement I1 - Analysis of Fund Balance
 - Schedule I2 - Revenues and Expenditures
 - J. Misc Special Revenue Fund Menu:
 - Exhibit J - Balance Sheet
 - Statement J1 - Analysis of Fund Balance
 - Schedule J2 - Revenues and Expenditures
 - K. Private Purpose Trust Menu:
 - Exhibit K - Statement of Net Assets
 - Statement K1 - Changes in Fund Net Assets
 - Schedule K2 - Statement of Activities
 - L. SS-1 thru SS-8:
 - SS-1 Schedule of Indebtedness
 - SS-2 Statement of Non-current Governmental Liabilities
 - SS-3 Schedule of E-Rate Discount Program
 - SS-4 Schedule of Non-current Governmental Assets
 - SS-5 General Fund Tax Levy
 - SS-6 New Discounted and Negotiated Bonds and Notes
 - SS-7 New Installment Purchase Contracts/COPS
 - SS-8 Community Schools Set-aside Expenditures
- ST-3 Edit Report
- ST-3 Certification
- [OSC ST-3 Certification Form](#)

- RSU Forms and Schedules:
 - A. SS-10 thru SS-16:
 - SS-10 Revenues and Administration Expenditures
 - SS-11 Direct Care and Facility Expenditures
 - SS-12 Expenditures in Other Districts
 - SS-13 Personal Services by FTE and Job Code
 - SS-14 Student FTE of Enrollment
 - SS-16 Detail of Administrative, Direct Care and Facility Costs
 - B. SS-20 thru SS-27:
 - SS-20 Revenues and Admin. Expenditures Articles 81 and 89
 - SS-21 Direct Care and Facility Expenditures Articles 81, 89
 - SS-22 Personal Services by FTE and Job Code
 - SS-23 Detail of Contracted Personal Services Articles 81,89
 - SS-24 Detail of Contracted Services for OTPS Articles 81,89
 - SS-25 Actual Program Enrollment Articles 81,89
 - SS-26 Explanation of Miscellaneous Expenditures
 - SS-27 Total Charges Child Care Agency from SS-20 and/or 21
- RSU Edit Report
- RSU Certification
- CPSE Administrative Forms and Schedules
 - SS-31 Administrative Salary and Employee Benefits
 - SS-32 CPSE Administrative Purchased Services
 - SS-33 CPSE Administrative Equipment Services
 - SS-34 Summary of CPSE Operations
- CPSE Administrative Edit Report
- CPSE Administrative Certification
- Schedule F6 : Bus Amortization:
- Administrative Compensation Information:
- Property Tax Report Card:
- NYSED Only Form Set:
 - Independent Audit Form
 - ST-3 Total Calculations
- NYSED Only Edit Report
- Capital Outlay Exceptions Approval Form
- SED Use Form Fields

Print Selected Forms

Click the box for any or all of the forms that you want to print then select "Print Selected Forms"



Next TeaTime

48

- We will be having another TeaTime on September 10th at 10 a.m.

- Topics will be:
 - Common issues with the ST-3
 - On a fund, by fund, basis
 - Also, including the Supplemental Schedules SS1 – SS8
 - How to make revisions in SAMS
 - Areas to review to maximize State Aid





Questions?



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Questar III

State Aid & Financial Planning Service

10 Empire State Boulevard

Castleton, NY 12033

(518) 477-2635, Option 1

Fax (518) 477-4284

sap.questar.org

@qiiisap