

PUTTING STUDENTS FIRST



Tips for Reviewing & Revising the ST-3

State Aid and Financial Planning Service
September 2024



Agenda



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 Last month we went through how to import your accounting records into the ST-3, clear edits, print and submit the ST-3 to SED.

 This month we will review areas that districts often have challenges with:

- Reporting Fund Balance
- Areas to review to maximize State Aid
- The difference between “Projected 24-25” and “Budgeted 24-25”
- Accounting for refunding bonds
- Reporting Capital Fund activity by project number
- Reconciling Sup. Sch. SS1-SS8 to other parts of the ST-3
- How to make and submit revisions

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General Fund

Areas to Review

Review Reserve Balances

FUND BALANCE (GENERAL FUND)				Prior Yr.	Current Yr.
Nonspendable					
Not in Spendable Form	A806	80			
Must Remain Intact	A807	81			
Total Nonspendable Fund Balance	AT080	82	0	0	
Restricted					
Workers' Compensation Reserve	A814	83	260,020	260,644	
Unemployment Insurance Reserve	A815	84	517,724	518,966	
Reserve for State and Local Retirement System Contributions	A827	85	1,083,173	1,553,503	
Reserve for Teacher's Retirement System Contributions	A828	86	307,435		
Reserve for Property Loss	A861	87			
Reserve for Liability Claims	A862	88			
Insurance Reserve	A863	89	463,027	464,138	
Reserve for Tax Certiorari	A864	90			
Reserve for Taxes Raised Outside Tax Limit (Cities Over 125,000)	A874	91			
Reserve for Employee Benefits and Accrued Liabilities	A867	92	346,221	347,052	
Capital Reserve	A878	93	1,000,000	1,243,795	
Reserve for Repairs	A882	94			
Reserve for Debt	A884				
Other Restricted Fund Balance (Specify)					
<input type="text"/>	A899				
Total Restricted Fund Balance	AT092	97	3,977,600	4,388,098	



Are the changes reasonable? Do they agree to BOE actions during the year?

Total Restricted Fund Balance	AT092	97	3,977,600	4,388,098
Committed				
Committed Fund Balance	A913	98		0
Total Committed Fund Balance	AT093	99	0	0
Assigned				
Assigned Appropriated Fund Balance	A914	100	850,000	800,000
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Committed and Restricted Fund Balance - click here for help)	A915	101	107,384	243,888
Total Assigned Fund Balance	AT094	102	957,384	1,043,888
Unassigned				
Reserve for Tax Reduction	A916	103		
Unassigned Fund Balance	A917	104	1,804,118	2,779,127
Total Unassigned Fund Balance	AT096	105	1,804,118	2,779,127
TOTAL FUND BALANCE	AT095	106	6,739,102	8,211,113
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	AT099	107	8,716,846	10,137,326

\$ to balance next yr.'s budget

A821

← Included here

Calculation for Real Property Tax Law Section 1318:

Unexpended Surplus*				
Committed + Assigned Unappropriated + Unassigned Fund Balance	AT0991	108	1,911,502	3,023,015
Encumbrances Included In Committed and Assigned Fund Balance	AT0992	109	107,384	243,888 -
Reserve for Insurance Recovery	AT0993	110		-
Total Unexpended Surplus Funds (Line 108 - 109 - 110)*	AT0994	111	1,804,118	2,779,127

A821 goes here too

Subject to 4% Limit

Voter Approved May Budget (not including Separate Propositions)		112	25,988,979	26,159,094
Total Unexpended Surplus Funds divided by Voter Approved May Budget (not including Separate Propositions) (line 111/112) - Percentage		113	6.9419	10.6239
Total Unexpended Surplus Funds in excess of 4% limit		114	764,559	1,732,763

Do amounts make sense?

Miscellaneous Additional Information:					
Assigned Appropriated Fund Balance from Line 100	A914	115	850,000	800,000	750,000
Total Unexpended Surplus Funds PLUS Assigned Appropriated Fund Balance (A914 + AT0994)		116	2,654,118	3,579,127	2,829,127





General Fund

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- Remember that the ST-3 is also used to *generate State Aid*, so it is important how revenues and expenditures are reported in the ST-3.

- Caution should be used:
 - ▣ Instructional Materials Aid lines
 - ▣ Debt service lines
 - ▣ Instructional salary lines
 - ▣ Multiple lines with the same account numbers



Instructional Materials Aid

You have read-only access to this form at this time. Do not attempt to save any data.

Schedule C: Designation of 2022-23 Textbook, Software, Library Materials and Hardware Expenses used for 2023-24 IMA

General Instructions

1. This schedule reflects 2011 statutory amendments to these aid areas. The legislation is explained here: [CLICK HERE FOR MORE INFORMATION](#)

2. Complete this schedule if any of the following conditions apply in the chart below:

- The Maximum Aid Allocation for item 2A exceeds the ST-3 Expense in 1A; OR
- The Maximum Aid Allocation for Item 2B exceeds the ST-3 Expense in 1B; OR
- The Maximum Aid Allocation for Item 2D exceeds the ST-3 Expense in 1D.

Note: The expense reported for Library Materials (1C and 2C) does not trigger the need to complete this schedule.

3. The data displayed in items 1.A-E and 2.A-E on the table below will not be valid until you have entered and saved data for the following items. Please do not complete this schedule until you have entered and saved this data:

ST-3 Schedule/Line/Account Code:

A4b /184 /A2110.48	A4b /216 /A2280.48*	A4b /226 /A2330.48	A4b /255 /A2630.46
A4b /237 /A2610.46	A4b /250 /A2630.22	A4b /251 /A2630.4	A4b /252 /A2630.4
A4c /414 /A9785.6	A4c /452 /A9785.7		
F2 /39 /V9785.6	F2 /73 /V9785.7		

2023-24 SAMS Form A:

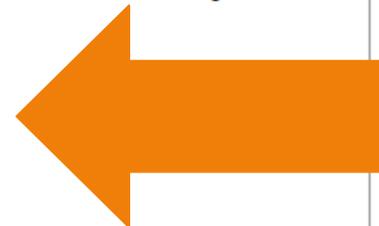
Lines 1a., 1b., 2, 3, 4, 76, 77, 78, 79a., 80, 81, 82, 83, 88 & 89

2023-24 SAMS Form A Schedule U:

Lines 1, 2, 3, 4, 5, 25, 26, 27, 28 & 29

2023-24 SAMS Form FB:

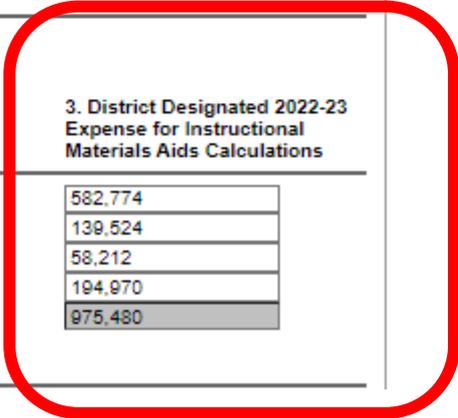
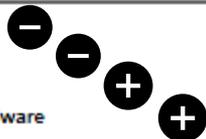
Line 141



Without
Schedule C
– Aid would
be \$754,486
(469,673+33,180+
57,856 +193,777)
With
Schedule C
– Aid will be
\$968,027.
Addition of
\$213,541.

Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2022-23 Expense Eligible for Instructional Materials (ST-3)	2. 2023-24 Maximum Aid Allocations	3. District Designated 2022-23 Expense for Instructional Materials Aids Calculations
A - Textbook	469,673	577,724	582,774
B - Software	33,180	138,670	139,524
C - Library Materials	86,398	57,856	58,212
D - Instructional Hardware	388,229	193,777	194,970
E - Total:	975,480	968,027	975,480



Debt Service - Principal

385.	Term Bonds - Public Library	AL9700.6
386.	Term Bonds - School Construction	A9701.6
387.	Term Bonds - Bus Purchases	A9702.6
388.	Term Bonds - BOCES Construction	A9703.6
389.	Term Bonds - Other (Specify)	A9700.6
	<input type="text"/>	
390.	Serial Bonds - Public Library	AL9710.6
391.	Serial Bonds - School Construction	A9711.6

Schedule A4c - General Fund
Expenditures by Function and Object of Expense 299-436

ST3 - Annual Financial Report

392.	Serial Bonds - Bus Purchases	A9712.6
393.	Serial Bonds - BOCES Construction	A9713.6
394.	Serial Bonds - Real Property Tax Refund	A9714.6
395.	Serial Bonds - Other (Specify)	A9710.6
	<input type="text"/>	
396.	Statutory Bonds - Public Library	AL9720.6
397.	Statutory Bonds - School Construction	A9721.6
398.	Statutory Bonds - Bus Purchases	A9722.6
399.	Statutory Bonds - BOCES Construction	A9723.6
400.	Statutory Bonds - Real Property Tax Refund	A9724.6

Debt Service Account Codes

Make sure to code your debt service payments to the proper lines.

All of these are Debt Service – Principal codes

Codes used in various formulas.

401.	Statutory Bonds - Other (Specify)	A9720.6
	<input type="text"/>	
402.	Bond Anticipation Notes - Public Library	AL9730.6
403.	Bond Anticipation Notes - School Construction	A9731.6
404.	Bond Anticipation Notes - Bus Purchases	A9732.6
405.	Bond Anticipation Notes - BOCES Construction	A9733.6

Schedule A4c - General Fund
Expenditures by Function and Object of Expense 299-436

ST3 - Annual Financial Report

406.	Bond Anticipation Notes - Other (Specify)	A9730.6
	<input type="text"/>	
407.	Capital Notes - Public Library	AL9740.6
408.	Capital Notes - School Construction	A9741.6
409.	Capital Notes - Bus Purchases	A9742.6
410.	Capital Notes - BOCES Construction	A9743.6
411.	Capital Notes - Real Property Tax Refund	A9744.6
412.	Capital Notes - Other (Specify)	A9740.6
	<input type="text"/>	
413.	Installment Purchase Debt - Bus Purchases	A9787.6
414.	Installment Purchase Debt - State Aided Computer Hardware	A9785.6
415.	Installment Purchase Debt - Other (Specify)	A9785.6
	<input type="text"/>	
416.	Other Debt (Specify)	A9789.6
	<input type="text"/>	

Note: Do not include Smart Schools Bond Act (\$

Instructional Salaries Codes

INSTRUCTION - TEACHING

Teaching - Regular School

171. Teacher Salaries, Pre-Kindergarten	A2110.10			
172. Teacher Salaries, 1/2 Day Kindergarten	A2110.11			
173. Teacher Salaries, Full Day Kindergarten - 3	A2110.12			
174. Teacher Salaries, 4 - 6	A2110.12			
175. Teacher Salaries, 7 - 12	A2110.13			
176. Substitute Teacher Salaries	A2110.14			
177. Noninstructional Salaries	A2110.16			
178. Equipment	A2110.2			
179. Contractual and Other	A2110.4			
180. Materials and Supplies	A2110.45			
181. Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	A2110.471			

Whenever you see more than one line for the same account number, that means the information is being used in some calculation by SED.

For example, NRT rate is allocated between General Ed and Special Ed as well as K-6 and 7-12 based on the salaries listed in ST-3.

Tuition from NYS for Native American Students who Reside on Reservations	A2389	45
Transportation: Shared Services Provided to Other Districts For Transportation Supervisor Office	A2389	46
Other Miscellaneous Revenues	A2389	
Contractual Payments from NYS for Native American Student Transportation	A2389	
Transportation Revenues for Nonresident Pre-K or DFY (Section 1709(25)(h) of Education Law)	A2389	49

Other Unclassified Revenues (Specify)	A2770	87
<input type="text"/>		
Refund of Transportation Contract Expense for Advertising on School Buses	A2770	88

Lottery Aid (Section 3609a Education Law)	A3102	97
VLT Lottery Grants (Section 3609f Ed Law)	A3102	98
Commercial Gaming Grants (Education Law Section 3609h)	A3102	99
BOCES Aid (Section 3609d Education Law)	A3103	100
Tuition for Students with Disabilities (Chapters 47, 66, and 721)	A3104	101
Transportation for Students with Disabilities in an ICF (Chapter 721)	A3104	102
Textbook Aid (Including Textbook/Lottery Aid)	A3260	103
Computer Software Aid	A3262	104
Hardware Aid	A3262	105
Library A/V Loan Program Aid	A3263	106
Small Govt Assistance	A3265	107
Other State Aid (Specify)	A3289	108
<input type="text"/>		
Only include items on the Help Text list!		
Apportionment for Charter School Supplemental Basic Tuition (See help text for instructions)	A3289	109
Charter Schools Facilities Aid (NYC only) (Ed Law Section 3602 6-g)	A3289	110



Check the “Other” Categories Carefully

Note: Whenever you use a “Specify” row, you need to explain what the line is used for.

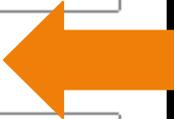
Schedule A3 - General Fund Revenues		2022-23 SY	2023-24 SY	2024-25 SY	
ST3 - Annual Financial Report	Account				
Transportation for Students with Disabilities in an ICF (Chapter 721)	A3104	102			
Textbook Aid (Including Textbook/Lottery Aid)	A3260	103		9,000	
Computer Software Aid	A3262	104		4,000	
Hardware Aid	A3262	105	9,000	8,000	7,000
Library A/V Loan Program Aid	A3263	106	4,000	3,000	2,000
Small Cost Assistance	A3265	107			
Other State Aid (Specify)	A3289	108	32,000	235,000	36,000
Homeless Aid, etc.					
Only include items on the Help Text list!					
Application for Charter School Supplemental Basis	A3289	109			
Tuition (See help text for instructions)					
Charter Schools Facilities Aid (NYC only) (Ed Law Section 3602.6)	A3289	110			
		111			
		112	3,000	1,000	
		113	4,900,000	5,000,000	4,700,000

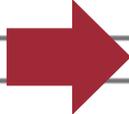
“Other State Aid” is a deduction in the NRT calculation. **Caution!**

- Aid for the Homeless
- Incarcerated Youth Aid
- Special Legislative Grants for general use as specified by the Board of Education.

Notes and Pre-Populated Cells

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				2022-23 School Year from SED File	2023-24 School Year (Actual) DP #48	2024-25 School Year (Projected) DP #48
STATE AID						
Loss of Public Utility Valuation	A3017	91				
Real Property Tax Administration	A3040	92				
Records Management	A3060	93				
Basic Formula Aid - General Aids payable under NYSEL section 3609a	A3101	94	5,725,512	6,356,481	9,535,635	
Basic Formula Aid - Excess Cost Aids payable under NYSEL section 3609b (include High Cost Aid, Public EC Setaside, Supplemental Public EC Aid, Private EC Aid (excluding amount paid to Charter Schools))	A3101	95	1,821,829	1,916,322	445,446	
Click here for an estimate of total Excess Cost aids from 2024-25 enacted budget computer run which you may use to complete Line #95 						
Basic Formula Aid - Excess Cost Aids payable under NYSEL Section 3609-b for Charter Schools only	A3101	96				
Lottery Aid (NYSEL Section 3609a)	A3102	97	1,448,081	1,521,137		
VLT Lottery Grants (NYSEL Section 3609f)	A3102	98	392,609	314,235	315,374	
Commercial Gaming Grants (NYSEL Section 3609h)	A3102	99				
Mobile Sports Wagering Funds (NYSEL Section 3609a)	A3102	99a				



Always click on the notes as they are there to help you!
Pre-populated fields need to be factored in when determining related lines.

Caution:

The third column is PROJECTED expenditures, not BUDGETED expenditures

What is imported is the BUDGETED expenditures

You can revise the numbers to better estimates of actual spending so State Aid projections will be more accurate

Schedule A4c - General Fund				
Expenditures by Function and Object of Expense 327-463				
Schedule A4c - General Fund		Claim Year - Page 37		
ST3 - Annual Financial Report		2022-23 SY	2023-24 SY	2024-25 SY
		Year from SED File	Year (Actual) DP #49	Year (Projected) DP #49
PUPIL TRANSPORTATION				
District Transportation Services				
327.	Instructional Salaries (Trans Supervisor Office)	A5510.15	<input type="text"/>	<input type="text"/>
328.	Noninstructional Salaries (Excl Trans Supv Office)	A5510.16	<input type="text"/>	<input type="text"/>
329.	Noninstructional Salaries (Trans Supervisor Office)	A5510.16	<input type="text"/>	<input type="text"/>
330.	Equipment	A5510.2	<input type="text"/>	<input type="text"/>
331.	Purchase of Buses	A5510.21	<input type="text"/>	<input type="text"/>
332.	Contractual and Other	A5510.4	<input type="text"/>	<input type="text"/>
333.	Materials and Supplies	A5510.45	<input type="text"/>	<input type="text"/>
334.	BOCES Bus Driver Training Services	A5510.49	<input type="text"/>	<input type="text"/>
353.	BOCES Bus Maintenance Services	A5510.49	<input type="text"/>	<input type="text"/>
336.	Total District Transportation Services	A5510.0	<input type="text"/>	<input type="text"/>
Garage Building				
337.	Noninstructional Salaries	A5530.16	<input type="text"/>	<input type="text"/>
338.	Equipment	A5530.2	<input type="text"/>	<input type="text"/>
339.	Contractual and Other	A5530.4	<input type="text"/>	<input type="text"/>
340.	Materials and Supplies	A5530.45	<input type="text"/>	<input type="text"/>
341.	Total Garage Building	A5530.0	<input type="text"/>	<input type="text"/>

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Special Aid Fund

Areas to Review

Total Fund Balance Should Be Zero

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FUND BALANCE (SPECIAL AID FUND)				
Nonspendable				
	Special Aid Fund - Nonspendable - Not in Spendable Form	F806	40	<input type="text"/>
Restricted				
	Other Restricted Fund Balance	F899	41	<input type="text"/>
	Total Restricted Fund Balance	FT092	42	<input type="text"/>
Assigned				
	Assigned Appropriated Fund Balance	F914	43	<input type="text"/>
	Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Restricted Fund Balance)	F915	44	<input style="border: 2px solid orange;" type="text" value="+"/>
	Total Assigned Fund Balance	FT094	45	<input type="text"/>
Unassigned				
	Unassigned Fund Balance (ENTRY MUST BE NEGATIVE OR 0)	F917	46	<input style="border: 2px solid orange;" type="text" value="-"/>
	Total Unassigned Fund Balance	FT096	47	<input type="text"/>
	TOTAL FUND BALANCE	FT095	48	<input type="text" value="0"/>
	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	FT098	49	<input type="text"/>

Schedule B2 - Special Aid Fund Revenues

Account			2022-23 School Year SED File (Prior)	2023-24 School Year DP Code 53 (Actual)	2024-25 School Year DP Code 53 (Projected)
Revenues from Local Sources					
Reimbursement of Medicare Part D Expend	F2700	1			
Opioid Settlement Funds	F2735	1a			
DOH-Chapter 428-Early Intervention Program					
Tuition Only	F2770	2			
Transportation	F2770	3			193,742
Evaluation Programs	F2770	4			
Section 4410 - 12 Month Preschool Programs					
Tuition Only	F2770	5			
Transportation	F2770	6			
Evaluation Programs	F2770	7			
Records Management (Local Government Records Management Improvement Grant)	F3060	8			
Other Local Revenues (Specify)	F2770	9			
Interfund Revenues	F2801	10			
Total Revenues from Local Sources	FT2999	11	0		
State Aid					
Employment Preparation Education Aid	F3281	12			
Section 4408 - School Age July/August Program					
Tuition Only	F3289	13	121,768		
Not Used		14			
Reimbursement of Tuition Exp for Students Attending State Supported Schools for the Blind & Deaf - 10 month, School Age & Preschool (Section 4201)	F3289	15			
Other State Aid (Specify)	F3289	16			
RECOVS GRANT	F3289	16			
Total State Aid	FT3999	17	121,768		
Federal Aid					
NCLB Title I Migrant Education	F4110	18			
NCLB Title I Basic Grant (EXCLUDE ARRA)	F4126	19	86,307		
NCLB Title V Innovative Program Strategies	F4128	20			
NCLB Title IV Safe and Drug Free Schools	F4129	21			
Individuals with Disabilities Education Act (IDEA) (EXCLUDE ARRA)	F4256	22	245,948		
Vocational Education	F4277	23			
Other Federal Aid (Specify)(Including RTTT)	F4289	24	45,634		
HCWB & TITLE IIA	F4289	24	45,634		
Other Federal Aid - CRRSA Act	F4289	24a	646,303		
Other Federal Aid - ARP Act	F4289	24b	224,643		
Medicaid Assistance	F4601	25			
Workforce Innovation and Opportunity Act (WIOA)	F4791	26			
Total Federal Aid	FT4999	27	1,248,835	1,022,927	470,591

Current Year Revenues

Use Grants Finance Website to verify account codes. It is important to properly separate State grants from Federal grants

Projected Revenues

Use grant budgets

Include only the portion for the upcoming year, if grant is multiple years



Grants Finance

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- ❑ <https://www.oms.nysed.gov/cafe/reports/>
- ❑ Once on their website, pick your county and your district's records
- ❑ Select the *20XX-XY – Federal/State Grant Payments – End of Year Report*
- ❑ Account codes are listed for all grants reported here

Click on the Output Report that you would like to view or print from the list below.
Use your browser's back button to return to this page.

- [2023-24 - Federal/State Grant Payments - End of Year Report](#)
- [2022-23 - Federal/State Grant Payments - End of Year Report](#)
- [2021-22 - Federal/State Grant Payments - End of Year Report](#)

- [Federal and State Grant Status Report](#)

- [2024-25 - Agency Summary Report](#)
- [2023-24 - Agency Summary Report](#)
- [2022-23 - Agency Summary Report](#)
- [2021-22 - Agency Summary Report](#)
- [2020-21 - Agency Summary Report](#)

- [2024-25 - State Allocation Report](#)
- [2023-24 - State Allocation Report](#)
- [2022-23 - State Allocation Report](#)

- [2024-25 - ESSA Allocation Report](#)
- [2023-24 - ESSA Allocation Report](#)
- [2022-23 - ESSA Allocation Report](#)
- [2021-22 - ESSA Allocation Report](#)

- [2024-25 - IDEA Allocation Report](#)
- [2023-24 - IDEA Allocation Report](#)
- [2022-23 - IDEA Allocation Report](#)
- [2021-22 - IDEA Allocation Report](#)

- [2024-25 - CARE Allocation Report](#)
- [2023-24 - CARE Allocation Report](#)
- [2022-23 - CARE Allocation Report](#)
- [2021-22 - CARE Allocation Report](#)
- [2020-21 - CARE Allocation Report](#)

END OF YEAR REPORT FOR THE PERIOD 7/01/23-6/30/24
FEDERAL AND STATE GRANT PAYMENTS

1 2 3

1 CFDA # = Catalog of Federal Domestic Assistance # (now Assistance Listing #)

2 Revenue Code = Comes from OSC & is the code that grant should be reported in ST-3

If the number is 3000-3999 it is **State Aid**

If the number is 4000-4999 it is **Federal Aid**

3 Project # - Coding system used in SED

CFDA #	REVENUE	PROJECT #	PAID IN 23-24	PAID TO DATE AS OF 7/16/24	BUDGET TOTAL AS OF 7/16/24	CONTRACT #
84425W	F4289	5212-21-3097	29,021	40,799	58,894	
84425W	F4289	5218-21-0005	74,478	105,287	154,046	
84425W	F4289	5219-21-0005	1,646	1,646	8,230	
84425U	F4289	5880-21-0005	13,406,524	22,571,254	31,465,786	
84425U	F4289	5882-21-0005	17,927	54,453	182,630	
84425U	F4289	5883-21-0005	68,929	105,455	182,630	
84425U	F4289	5884-21-0005	497,557	680,181	913,121	
84425D	F4289	5891-21-0005	2,738,256	14,000,068	14,000,068	
TOTAL FOR 21 PROJECTS			16,834,338	37,559,143	46,965,405	
84027X	F4256	5532-22-0001	260,723	497,735	497,735	
84173X	F4256	5533-22-0001	42,407	57,314	57,314	
TOTAL FOR 22 PROJECTS			303,130	555,049	555,049	
	F3289	0409-23-7004	2,603,790	5,257,030	5,257,030	
	F3289	0532-23-0015	197	3,172	3,172	
	F3289	0635-23-3614	5,273	7,773	7,773	
	F3289	0640-23-4005	67,537	163,604	163,604	
	F3289	0647-23-0101	72,044	97,044	97,044	
84010A	F4126	0011-23-2012	493,943	683,943	683,943	
84010A	F4126	0011-23-6001	158,853	258,853	258,853	
84010A	F4126	0011-23-8010	65,200	96,734	96,734	
84010A	F4126	0016-23-0005	217,456	275,768	275,768	
84010A	F4126	0021-23-0005	3,743,136	4,645,895	4,645,895	
84027A	F4256	0032-23-0001	2,218,173	3,191,957	3,191,957	
84173A	F4256	0033-23-0001	137,166	172,687	172,687	
84048A	F4277	8000-23-0084	87,843	117,607	117,607	
84367A	F4289	0147-23-0005	587,396	695,948	695,948	
84365A	F4289	0149-23-0005	111,692	143,613	143,613	
84287C	F4289	0187-23-8005	433,015	742,754	742,754	
84424A	F4289	0204-23-0005	273,754	341,464	341,464	
84196A	F4289	0212-23-3097	93,302	128,302	128,302	
84365A	F4289	0293-23-0005	150,477	181,192	181,192	
TOTAL FOR 23 PROJECTS			11,520,247	17,205,340	17,205,340	

Summer 4408 ESY Programs

20

- ❑ One of the few programs that is not 100% funded from either a State or Federal grant
- ❑ State Funding is 80% of the State approved program rate
- ❑ Balance is funded from an Interfund Transfer from the General Fund
- ❑ Codes are:
 - F3289 – Section 4408 – School Age July/August Program
 - F5031 – Interfund Transfers – Special Education (Section 4408 Only)

21

School Fund Service Fund

Areas to Review

Exhibit C - School Food Service Programs

Balance Sheet

Exhibit C - School Food Service Programs Balance Sheet

Claim Year - Page 59

	Account	DP Code 55	Amount
ASSETS			
Unrestricted Cash			
Cash	C200	1	<input type="text"/>
Cash in Time Deposits	C201	2	<input type="text"/>
Petty Cash	C210	3	<input type="text"/>
Total Unrestricted Cash	CT021	4	<input type="text"/>
Other Assets			
Accounts Receivable	C380	5	<input type="text"/>
Due From Other Funds	C391	6	<input type="text"/>
Due From State and Federal	C410	7	<input type="text"/>
Inventory of Materials and Supplies (Optional)	C445	8	<input type="text"/>
Surplus Food Inventory	C446	9	<input type="text"/>
Purchased Food Inventory	C446	10	<input type="text"/>
Other Assets (Specify)	C489	11	<input type="text"/>
<input type="text"/>			
Total Other Assets	CT048	12	<input type="text"/>
TOTAL ASSETS	CT049	13	<input type="text"/>

Reminder:

When you have:
 Prepays
 Inventory
 Long Term Due From

There should be a corresponding
 Nonspendable Fund
 Balance account

FUND BALANCE(SCHOOL LUNCH)			
Nonspendable			
Not in Spendable Form	C806	42	<input type="text"/>
Total Nonspendable Fund Balance	CT080	43	<input type="text"/>
Restricted			
Other Restricted Fund Balance	C899	44	<input type="text"/>
Total Restricted Fund Balance	CT092	45	<input type="text"/>
Assigned			
Assigned Appropriated Fund Balance	C914	46	<input type="text"/>
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Restricted Fund Balance)	C915	47	<input type="text"/>
Total Assigned Fund Balance	CT094	48	<input type="text"/>
Unassigned			
Unassigned Fund Balance (ENTRY MUST BE NEGATIVE OR 0)	C917	49	<input type="text"/>

23

Debt Service Fund

Areas to Review

Exhibit F - Debt Service Fund
Balance Sheet

Exhibit F - Debt Service Fund Balance Sheet

Claim Year - Page 70

	Account	DP Code 83	
ASSETS			
Unrestricted Cash			
Cash	V200	1	
Cash in Time Deposits	V201	2	
Total Unrestricted Cash	VT021	3	
Restricted Cash			
Cash with Fiscal Agent	V223	4	
Cash, Special Reserves	V230	5	
Cash in Time Deposits, Special Reserves	V231	6	
Total Restricted Cash	VT023	7	
Other Assets			
Accounts Receivable	V380	8	
Due From Other Funds	V391	9	
Deposits in State Sinking Fund	V397	10	
Investment in Securities	V450	11	
Investment in Repurchase Agreements	V451	12	
Investment in Securities, Special Reserve Funds	V452	13	
Investment in Repurchase Agreements, Special Reserve Funds	V453	14	
Other Assets (Specify)	V489	15	
<input type="text"/>			
Total Other Assets	VT048	16	
TOTAL ASSETS	VT049	17	

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

Liabilities

Term Bonds Payable	V623
Bond Interest and Matured Bonds Payable	V629
Due to Other Funds	V630
Accrued Interest Payable	V651
Other Liabilities (Specify)	V688
<input type="text"/>	
Total Liabilities	VT065

Deferred Inflows of Resources

Deferred Inflows of Resources	V691
Not Used	
Not Used	
Total Deferred Inflows of Resources	VT069

**TOTAL LIABILITIES AND DEFERRED
INFLOWS OF RESOURCES** VT070

FUND BALANCE (DEBT SERVICE FUND)

Restricted

Reserve For Debt	V884
Total Restricted Fund Balance	VT092

Assigned

Assigned Appropriated Fund Balance	V914
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Restricted Fund Balance)	V915
Total Assigned Fund Balance	VT094

Unassigned

Unassigned Fund Balance (ENTRY MUST BE NEGATIVE OR 0)	V917
Total Unassigned Fund Balance	VT096
TOTAL FUND BALANCE	VT095

**TOTAL LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND BALANCE** VT098

Refunding Bonds Need to be Accounted for In Debt Service

25

- Accounting standards require that the value of the refunding bond (revenue and expenditures) be recorded in a *governmental fund type*. Make sure that it is the Debt Service Fund, not the General Fund.
- Use the Debt Service Fund even if you normally don't record any activity in the Debt Service Fund

Schedule F2 - Debt Service Fund
Revenues and Expenditures

ST3 - Annual Financial Report		2022-23 School Year from SED File	2023-24 School Year (Actual) DP #85	2024-25 School Year (Projected) DP #85
REVENUES				
1.	Interest and Earnings V2401	33,995	148,822	80,000
2a.	Sale of Real Property V2660			
2b.	Does the actual revenue shown above in the middle column for V2660 "Sale of Real Property" include Sale or Transfer of ownership of a building?	▼		
3.	Premium on Obligations V2710		40,387	23,777
3a.	Other Miscellaneous (Specify) V2770			
4.	Interfund Transfer From General Fund for Other Than School Construction (A9901.96) (for Line 4 above, values for actual and projected MUST be entered on Line 459 of Schedule A4c)			
4a.	Interfund Transfer From General Fund for School Construction (A9901.96) (for Line 4a above, values for actual and projected MUST be entered on Line 459a of Schedule A4c)			
5.	Not Used			
6.	Interfund Transfers, Other (Specify) V5032			
7.	Proceeds of Advance Refunding Bonds V5791			
7b.	Proceeds of Current Refunding Bonds V5792			
8.	TOTAL DEBT SERVICE FUND REVENUES AND INTERFUND TRANSFERS VT5599	33,995	189,209	103,777

Current Refunding Bonds – Show as Debt Service

EXPENDITURES					
9.	Fiscal Agent Fees	V1380.4			
Debt Service - Principal					
10.	Term Bonds - Public Library	VL9700.6			
11.	Term Bonds - School Construction	V9701.6			
12.	Term Bonds - Bus Purchases	V9702.6			
13.	Term Bonds - BOCES Construction	V9703.6			
14.	Term Bonds-Other (Specify)	V9700.6			
	<input type="text"/>				
15.	Serial Bonds - Public Library	VL9710.6			
16.	Serial Bonds - School Construction	V9711.6			
17.	Serial Bonds - Bus Purchases	V9712.6			
18.	Serial Bonds - BOCES Construction	V9713.6			
19.	Serial Bonds - Refund of Real Property Taxes	V9714.6			
20.	Serial Bonds - Other (Specify)	V9710.6			
	<input type="text"/>				

For advanced refunding - RARE

76.	Total Interest	V9798.7	0	0	0
77.	Interfund Transfers	V9901.9			
78.	Payment to Escrow Agent (Advance Refunding Bonds)	V9991.4			
79.	TOTAL DEBT SERVICE FUND EXPENDITURES AND INTERFUND TRANSFERS	VT9999.0	0	0	0

Where Do the Numbers Come From?

27

SOURCES AND USES OF FUNDS	
Dormitory Authority of the State of New York Central School District	
Dated Date	10/17/23
Delivery Date	10/17/23
Sources:	
<hr/>	
Bond Proceeds:	
Par Amount	3,910,000.00
Premium	573,618.95
	<hr/>
	4,483,618.95
<hr/>	
Uses:	
<hr/>	
Refunding Escrow Deposits:	
PV cost of cashflows	4,382,723.65
<hr/>	
Delivery Date Expenses:	
Cost of Issuance	75,475.14
Underwriter's Discount	25,168.90
	<hr/>
	100,644.04
<hr/>	
Other Uses of Funds:	
Additional Proceeds	251.26
	<hr/>
	4,483,618.95
	<hr/>

V5792-Proceeds of Current Refunding Bond

V2710-Premium on Obligations

V97XX – Debt Service

V1380.4-Fiscal Agent Fees

Done the year the bond was refunded.



Refunding Bonds



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- If you record the activity through the General Fund, you will overstate total revenues and expenditures, and this will drive up the district's **Approved Operating Expenses (AOE)** amount
 - ▣ This will, in turn, cause the portion of eligible special education expenditures for SWD to be reduced and you will lose aid
 - Public Excess Cost Aid formula:
(Total Expenditures – (3 x AOE)) x Excess Cost Aid Ratio

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Capital Fund

Areas to Review



Fund Balance

FUND BALANCE (CAPITAL FUNDS)

Restricted

Capital Reserve	H878	29	<input type="text"/>
Other Restricted Fund Balance (Specify)	H899	30	<input type="text"/>
Total Restricted Fund Balance	HT092	31	<input type="text"/>

Assigned

Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Restricted Fund Balance)	H915	32	<input type="text"/>
Total Assigned Fund Balance	HT094	33	<input type="text"/>

Unassigned

Unassigned Fund Balance (ENTRY MUST BE NEGATIVE OR 0)	H917	34	<input type="text"/>
Total Unassigned Fund Balance	HT096	35	<input type="text"/>
TOTAL FUND BALANCE	HT095	36	<input type="text"/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	HT098	37	<input type="text"/>

Any unspent money that was funded from the Capital Reserve in the General Fund, should be shown in H878-Capital Reserve

Revenues Need to Be Separated by SED Project Number

The import function does not complete many of the revenue and expenditures lines for the Capital Fund.

Caution needs to be taken to ensure that forms are updated to include all required information.

For the Revenue section in the ST-3, there is a summary section (Combined Total Revenues) at the top and then separate sections for each type of project below which adds up to the summary section.

(Grey cells are feeding from other areas.)

Schedule G2 - Capital Funds
Revenues by Project

Account	2022-23 School Year SED File (Prior)	2023-24 School Year DP Code 65 (Actual)
COMBINED TOTAL REVENUES		
Revenues		
Interest and Earnings	H2401 1	0
Insurance Recoveries	H2680 2	0
Refunds of Prior Year Expenditures	H2701 3	0
Gifts and Donations	H2705 4	0
Premium on Obligations	H2710 5	0
Other Miscellaneous	H2770 6	0
State Source, EXCEL Aid (excluding Smart Schools Bond Act revenue)	H3297 7	0
State Source, Smart Schools Bond Act	H3297 8	0
State Sources, Other (excluding Smart Schools Bond Act revenue)	H3297 9	0
Federal Sources	H4297 10	0
Interfund Transfers		
Interfund Transfers from General Fund	H5031 11	100,000
Interfund Transfers, Other	H5031 12	0
Proceeds of Long-term Debt		
Term Bonds	H5700 13	0
Serial Bonds	H5710 14	0
Statutory Installment Bond	H5720 15	0
Bond Anticipation Notes	H5730 16	0
Bond Anticipation Notes Redeemed From Appropriations	H5731 17	0
Capital Notes	H5740 18	0
Subscription-Based Information Technology Arrangements	H5781 19	0
Installment Purchase Debt	H5785 20	0
Leases	H5788 21	0
Other Debt (Specify)	H5789 22	0
Capital Reserve		
Interest and Earnings	HR2401 23	
Interfund Transfers	HR5031 24	
TOTAL CAPITAL FUND REVENUES, INTERFUND TRANSFERS, AND PROCEEDS OF LONG-TERM DEBT	HT5999 25	100,000



Bus Purchases

BUSES - ALL YEARS

Revenues

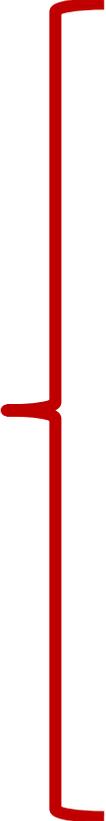
Interest and Earnings	H2401	26	<input type="text"/>
Insurance Recoveries	H2680	27	<input type="text"/>
Refunds of Prior Year Expenditures	H2701	28	<input type="text"/>
Gifts and Donations	H2705	29	<input type="text"/>
Premium on Obligations	H2710	30	<input type="text"/>
Other Miscellaneous (Specify) <input type="text"/>	H2770	31	<input type="text"/>
State Sources, Other (Specify) (excluding Smart Schools Bond Act revenue) <input type="text"/>	H3297	32	<input type="text"/>
Federal Sources (Specify) <input type="text"/>	H4297	33	<input type="text"/>

Interfund Transfers

Interfund Transfers from General Fund	H5031	34	<input type="text"/>
Interfund Transfers, Other (Specify) <input type="text"/>	H5031	35	<input type="text"/>

Proceeds of Long-term Debt

Term Bonds	H5700	36	<input type="text"/>
Serial Bonds	H5710	37	<input type="text"/>
Statutory Installment Bond	H5720	38	<input type="text"/>
Bond Anticipation Notes	H5730	39	<input type="text"/>
Bond Anticipation Notes Redeemed From Appropriations	H5731	40	<input type="text"/>
Capital Notes	H5740	41	<input type="text"/>
Subscription-Based Information Technology Arrangements	H5781	42	<input type="text"/>
Installment Purchase Debt	H5785	43	<input type="text"/>
Leases	H5788	44	<input type="text"/>
Other Debt (Specify) <input type="text"/>	H5789	45	<input type="text"/>





Non-Aidable Projects

NON-AIDABLE PROJECTS

Revenues

Interest and Earnings	H2401	46	<input type="text"/>
Insurance Recoveries	H2680	47	<input type="text"/>
Refunds of Prior Year Expenditures	H2701	48	<input type="text"/>
Gifts and Donations	H2705	49	<input type="text"/>
Premium on Obligations	H2710	50	<input type="text"/>
Other Miscellaneous (Specify)			<input type="text"/>
<input type="text"/>	H2770	51	<input type="text"/>
State Sources, Other (Specify) (excluding Smart Schools Bond Act revenue)			<input type="text"/>
<input type="text"/>	H3297	52	<input type="text"/>
Federal Sources (Specify)			<input type="text"/>
<input type="text"/>	H4297	53	<input type="text"/>
Interfund Transfers			
Interfund Transfers from General Fund	H5031	54	<input type="text"/>
Interfund Transfers, Other (Specify)			<input type="text"/>
<input type="text"/>	H5031	55	<input type="text"/>
Proceeds of Long-term Debt			
Term Bonds	H5700	56	<input type="text"/>
Serial Bonds	H5710	57	<input type="text"/>
Statutory Installment Bond	H5720	58	<input type="text"/>
Bond Anticipation Notes	H5730	59	<input type="text"/>
Bond Anticipation Notes Redeemed From Appropriations	H5731	60	<input type="text"/>
Capital Notes	H5740	61	<input type="text"/>
Subscription-Based Information Technology Arrangements	H5781	62	<input type="text"/>
Installment Purchase Debt	H5785	63	<input type="text"/>
Leases	H5788	64	<input type="text"/>
Other Debt (Specify)			<input type="text"/>
<input type="text"/>	H5789	65	<input type="text"/>



OTHER CAPITAL PROJECTS

Project Title			
Project Number (Enter at Item 66)		66	
Revenues			
Interest and Earnings	H2401	67	
Insurance Recoveries	H2680	68	
Refunds of Prior Year Expenditures	H2701	69	
Gifts and Donations	H2705	70	
Premium on Obligations	H2710	71	
Other Miscellaneous (Specify)	H2770	72	
State Source, EXCEL Aid (excluding Smart Schools Bond Act revenue)	H3297	73	
State Source, Smart Schools Bond Act	H3297	74	
State Sources, Other (Specify) (excluding Smart Schools Bond Act revenue)	H3297	75	
Federal Sources (Specify)	H4297	76	
Interfund Transfers			
Interfund Transfers from General Fund	H5031	77	
Interfund Transfers, Other (Specify)	H5031	78	
Proceeds of Long-term Debt			
		2022-23	
Term Bonds			
Serial Bonds	H5710	80	
Statutory Installment Bond	H5720	81	
Bond Anticipation Notes	H5730	82	
Bond Anticipation Notes Redeemed From Appropriations	H5731	83	
Capital Notes	H5740	84	
Subscription-Based Information Technology Arrangements	H5781	85	
Installment Purchase Debt	H5785	86	
Leases	H5788	87	
Other Debt (Specify)	H5789	88	
Project Title			
Project Number (Enter at Item 89)		89	
Revenues			
Interest and Earnings	H2401	90	

Accounting records need to be in detailed enough format so that you can separately report the revenues and expenditures for each project (at the SED project # level)

Schedule G3 –Capital Funds Expenditures

Top part is expenditures *by Account Code*.

Bottom part is expenditures *by Project #*.

This is also the claim form for **Capital Outlay Exception Aid** for:

For Project < \$100,000

For Small City Waiver Projects

For Approved Emergency Projects

Report expenditures here to get aided in the following year

Schedule G3 - Capital Funds Expenditures by Project and by Control Account

Account		2022-23 (Prior)	2023-24 (Actual)
EXPENDITURES BY CONTROL ACCOUNT			
Security of Plant			
Noninstructional Salaries	H1622.16 1a		
Equipment	H1622.2 1b	57,792	38,581
Contractual and Other	H1622.4 1c		
Materials and Supplies	H1622.45 1d		
BOCES Services	H1622.49 1e		
Employee Benefits	H1622.8 1f		
Total Security of Plant	H1622.0 1g	57,792	38,581
Regular School-Furniture, Equipment, Textbooks	H2110.200 1		
Superintendent of Construction or Clerk of Works	H2110.201 2		
Buses	H5510.210 3	772,166	695,087
Contractual and Other (Incl Architecture, Legal, Engineering, and Insurance)	H2110.240 4	86,710	102,327
	5	not used	
Land	H1940.291 6		
Buildings	H1620.202 7		
General Construction (Including HVAC, Plumbing, Electric, Improvement, & Utility & Service)			
Maintenance of Plant			
TOTAL CAPITAL FUND EXPENDITURES			
INTERFUND TRANSFERS			
Transfers to General Fund			
Transfers to Debt Service Fund			
TOTAL INTERFUND TRANSFERS			
	HT9951.0 13	0	0
TOTAL EXPENDITURES AND INTERFUND TRANSFERS			
	HT9999.0 14	1,011,890	1,550,870

Make sure Capital Outlay Exception Projects are reported correctly

EXPENDITURES BY PROJECT

Title	H522 Current Funds (Bud Apps, EXCEL Other & Cap Res)	H524 Obligations (Bonds, BANS, Cap Notes)	Total Project (H522 + H524)
15. Buses		695,087	695,087
16. Non-aidable Projects	10,000		10,000
17. Installment Purchase Contracts			0

CAPITAL OUTLAY EXCEPTION AID (LINES 18-29)

Project < \$100,001 for Capital Outlay Exception Aid	Proj #		
18. HIGH SCHOOL	0001013	100,000	100,000
Approved Small City Waiver for Capital Outlay Exception Aid			
19.			0
Approved Emergency Projects for Capital Outlay Exception Aid			
20.			0
21.			0

Schedule G3 – Capital Funds

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Other Projects	Project No	H522 Current Funds (Bud Apps, EXCEL Other & Cap Res)	H524 Obligations (Bonds, BANS, Cap Notes)	Total Project
30.				0
31.				0
32.				0
33.				0
34.				0
35.				0
36.				0
37.				0
38.				0
39.				0
40.				0

CAPITAL OUTLAY EXCEPTION EXPENSES

List each project separately and also split expenditures by where funding came from – this can affect revenue!

If you put the capital outlay exception project expenditures on Line 30-59, there is no edit check!

Aid will be paid over 15 years instead!



Make sure that you are aware of which projects are the Capital Outlay Exception Projects and make sure they are reported correctly in the ST-3!

Issue to Discuss with Your Auditors

**DASNY
Bond
Issues**

\$8,020,000 JUNE 2023A DASNY BOND ISSUE			
ACCOUNTING ENTRIES			
OPTION 1 - USING BOTH THE DEBT SERVICE FUND AND THE CAPITAL FUND			
DEBT SERVICE FUND ENTRIES			
V9901.9	Transfer to Capital Fund	\$ 880,000.00	
V1380.4	Issuance Costs	\$ 169,278.85	
V2710	Premium on Obligations		\$ 1,049,278.85
		\$ 1,049,278.85	\$ 1,049,278.85
CAPITAL FUND ENTRIES			
H626	BAN Payable	\$ 9,400,000.00	
H230	Cash	\$ -	
H5710	Proceeds from Serial Bonds		\$ 8,020,000.00
H5731	BAN Redeemed from Appropriations		\$ 500,000.00
H5730	Bond Anticipation Notes	\$ 880,000.00	
		\$ 9,400,000.00	\$ 9,400,000.00

OPTION 2 - USING THE CAPITAL FUND ONLY			
CAPITAL FUND ENTRIES			
H626	BAN Payable	\$ 9,400,000.00	
H230	Cash	\$ -	
H2111.254	Issuance Costs	\$ 169,278.85	
H5710	Proceeds from Serial Bonds		\$ 8,020,000.00
H2710	Premium on Obligations		\$ 1,049,278.85
H5731	BAN Redeemed from Appropriations		\$ 500,000.00
		\$ 9,569,278.85	\$ 9,569,278.85
PLEASE REVIEW AND CONFIRM ABOVE ENTRIES WITH YOUR AUDITOR			

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Supplemental Schedules

SS-1 through SS-8



Supplemental Schedules

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L. SS-1 thru SS-8:

[SS-1 Schedule of Indebtedness](#) Ready

[SS-2 Statement of Non-current Governmental Liabilities](#) Ready

[SS-3 Schedule of E-Rate Discount Program](#) Ready

[SS-4 Schedule of Non-current Governmental Assets](#) Ready

[SS-5 General Fund Tax Levy](#) Ready

[SS-6 New Discounted and Negotiated Bonds and Notes](#) Ready

[SS-7 New Installment Purchase Contracts/COPS](#) Ready

[SS-8 Community Schools Set-aside Expenditures](#) Ready

SS-1 Schedule of Indebtedness

Supplemental Schedule SS-1 Schedule of Indebtedness			
	Account	DP Code 75	Amount
TAX ANTICIPATION NOTES			
Outstanding Beginning of Fiscal Year	2P18611	1	0
Prior Year Adj Plus (Specify)		2	
Prior Year Adj Minus (Specify)		3	
Issued During Fiscal Year	2P18613	4	
Paid During Fiscal Year	2P18615	5	
Outstanding End of Fiscal Year	2P18617	6	0
Amount of Interest Paid During Fiscal Year	2P1861	7	

= Prior year line 6

= A620 TAN Payable

= A9760.7 TAN Int.

Schedule includes similar sections for:	Budget Notes	Capital Notes	Bond Anticipation Notes Payable
	Installment Purchase Debt	Other Debt	Deficiency Notes
			Revenue Anticipation Notes



SS-1 Schedule of Indebtedness

BOND ANTICIPATION NOTES

Outstanding Beginning of Fiscal Year	2P18461	29
Prior Year Adj Plus (Specify)		30
Prior Year Adj Minus (Specify)		
Issued During Fiscal Year	2P18463	32
Paid During Fiscal Year	2P18465	33
Outstanding End of Fiscal Year	2P18467	34
Amount of Interest Paid During Fiscal Year	2P1846	35

= H5731-BANs Redeemed from Appropriations

= Prior year line 34

= H626 BANs Pay.

= Sum of: AL9730.7, A9730.7, A9731.7, A9732.7, A9733.7, A9734.7, A9730.7, VL9730.7, V9731.7, V9732.7, V9733.7, V9734.7, V9730.7

0

0

0

SS-1 Schedule of Indebtedness



IMPORTANT: Did your district do an Advance Refunding of Bonds in the current year?

BONDS (List Each Issue Individually)

Issue Date (MM/DD/YYYY)	59		03/15/2005
Interest Rate	60		2.50
Outstanding Beginning of Fiscal Year	2P18771	61	6,430,000
Prior Year Adj Plus (Specify)		62	
Prior Year Adj Minus (Specify)		63	
Issued During Fiscal Year	2P18773	64	
Paid During Fiscal Year	2P18775	65	1,380,000
Outstanding End of Fiscal Year	2P18777	66	5,050,000
Amount of Interest Paid During Fiscal Year	2P1877	67	135,625
Issue Date (MM/DD/YYYY)	68		07/24/2009
Interest Rate	69		4.25
Outstanding Beginning of Fiscal Year	2P18771	70	6,505,000
Prior Year Adj Plus (Specify)		71	
Prior Year Adj Minus (Specify)		72	
Issued During Fiscal Year	2P18773	73	
Paid During Fiscal Year	2P18775	74	4,785,000
Outstanding End of Fiscal Year	2P18777	75	1,720,000
Amount of Interest Paid During Fiscal Year	2P1877	76	283,429

List each bond separately

Sum of these = A/V9700.7-A/V9724.7

Sum of these = A/V9700.6-A/V9724.6

Sum of these = W623 + W628 (Term Bonds and Bonds Payable)

SS-2: Statement of Non-Current Governmental Liabilities

Summarizes all the **LONG-TERM** liabilities of the District

**Supplemental Schedule SS-2
Statement of Non-Current Governmental Liabilities**

		Account	DP Code 69	Amount
Term Bonds Payable		W623	1	
Bond Anticipation Notes Payable	W626 - Only if issue 2-year (LT) BANS	W626	2	
Capital Notes Payable		W627	3	0
Bonds Payable	W623/W628 - Needs to agree to SS-1	W628	4	25,170,000
Due to State Teachers' Retirement System	W632/637 - only if paying over multiple years	W632	5	
Due to Employees' Retirement System		W637	6	
Net Pension Liability - Proportionate Share	W638 - From ERS & TRS notices (liability)	W638	7	1,265,663
Total Other Post Employment Benefits (OPEB) Liability	W683 - From your GASB 75 report	W683	8	67,290,087
Installment Purchase Debt	W685 - Needs to agree to SS-1	W685	9	0
Judgements and Claims Payable		W686	10	
Compensated Absences		W687	11	790,346
Other Long-term Debt (Specify)	W687 - Calculated based on sick/ personal/ vacation leave balances	W689	12	
TOTAL NON-CURRENT LIABILITIES			13	94,516,096

SS-3: Schedule of E-Rate Discount Program

**Supplemental Schedule SS-3
Schedule of E-Rate Discount Program**

	Account	DP Code 78	Amount
Schedule for Reporting Refunds of Prior Year Expenditures from E-Rate Discount Program Related to Expense Based State Aid Formulas NOTE: This schedule should be completed when E-Rate discounts are received in a year subsequent to the expenditure. In these cases, credit revenue in A2770 or H2770 as appropriate and record by aid program on this form. For E-Rate discounts received in the same year as the expenditure is made, credit expenditures and do NOT record on this form.			
REBATES OF EXPENDITURES CLAIMED FOR:			
Instructional Computer Hardware and Technology Equipment Aid (Section 3602(26) of the Education Law)	A2770	1	<input type="text"/>
Instructional Computer Technology Aid (Section 3602(26-a) of the Education Law)	A2770	2	<input type="text"/>
Big Five Cities Computer Administration Aid (Section 3602(17)(c) of the Education Law)	A2770	3	<input type="text"/>
Other (Specify) <input type="text" value="DISTANCE LEARNING E-RATE THROUGH NERIC"/>	A2770	4	9,013
Other (Specify) <input type="text"/>	A2770	5	<input type="text"/>
Building Aid (Section 3602(6) of the Education Law)	H2770	6	<input type="text"/>
Other (Specify) <input type="text"/>	H2770	7	<input type="text"/>
Other (Specify) <input type="text"/>	H2770	8	<input type="text"/>

Review your 2770 revenue codes and list any payments that are E-Rate rebates. This will be used to reduce expenditures that potentially generate State Aid.



SS-4: Statement of Non-Current Governmental Assets

Supplemental Schedule SS-4
Statement of Non-Current Governmental Assets

Summarizes all the **LONG-TERM** assets of the District

Land			
Buildings	K102	2	53,291,309
Improvements Other Than Buildings	K103	3	83,907
Equipment	K104	4	6,364,002
Construction Work in Progress	K105	5	1,075,988
Infrastructure	K106	6	
Other Capital Assets	K107	7	2,635,023
Net Pension Asset- Proportionate Share	K108- From ERS & TRS notices (asset)	8	
Intangible Lease Asset - Land	K121	8a	
Intangible Lease Asset - Building	K122	8b	
Intangible Lease Asset - Machinery and Equipment	K124	8c	565,127
Intangible Lease Asset - Other (Specify) <input type="text"/>	K127	8d	
Subscription-Based Information Technology Arrangement Asset	K128	8e	
TOTAL NON-CURRENT GOVERNMENTAL ASSETS	K159	9	64,034,598

NOTE: For ST-3 purposes, accumulated depreciation and amortization should be reported as positive values.

Accumulated Depreciation - Buildings		10	17,135,435
Accumulated Depreciation - Improvements Other Than Buildings		11	83,907
Accumulated Depreciation - Equipment		12	5,311,022
Accumulated Depreciation - Infrastructure		13	
Accumulated Depreciation - Other Capital Assets		14	1,989,384
Accumulated Amortization - Intangible Lease Asset - Buildings	K132	14a	
Accumulated Amortization - Intangible Lease Asset - Machinery and Equipment	K134	14b	72,165
Accumulated Amortization - Intangible Lease Asset - Other (Specify) <input type="text"/>	K137	14c	
Accumulated Amortization, Subscription-Based Information Technology Arrangement Asset	K138	14d	
Accumulated Amortization, Intangible Lease Asset - Land	K131	14e	
TOTAL ACCUMULATED DEPRECIATION AND AMORTIZATION		15	24,591,913
TOTAL NON-CURRENT GOVERNMENTAL ASSETS LESS DEPRECIATION		16	39,442,685

Remaining information should come from your Fixed Asset Company

SS-5: General Fund Tax Levy

**Supplemental Schedule SS-5
General Fund Tax Levy**

	2022-23	2023-24	2024-25
General Fund Levy:			
1. Levy for General Fund Budget (Including STAR Revenues and Excluding Items Below)	13,678,772	14,044,355	14,323,119
2. Additional Levy-Omissions/Loss of Exemption-Prior Years' Tax Lists			
3. TOTAL GENERAL FUND LEVY	13,678,772	14,044,355	14,323,119
Special Purpose Levies:			
4. Planned Balance (Non-City)			
5. Appropriation of Special Tax (Suffolk County Only)			
6. Deferred Tax Revenue (City)			
7. Allowance for Uncollectable Taxes (City)			
8. On All or Part of District for Library (045)			
9. On Former District for Former District Indebtedness			
10. Levy for Central High School by Elementary School Components			
11. Repair Reserve	0		
12. Capital Reserve	0		
13. Other Levy (Specify)			
14. TOTAL LEVY FOR ALL PURPOSES (041)	13,678,772	14,044,355	14,323,119
Adjustments:			
15. Deficit on Tax Roll			
16. Excess on Tax Roll			
17. Taxes Cancelled		17,321	
18. Other Adjustments (Specify)			
19. TOTAL ADJUSTMENTS	0	-17,321	0
20. TOTAL LEVY AFTER ADJUSTMENTS	13,678,772	14,027,034	14,323,119

Review a copy of the Tax Warrant and run a detailed report of the A1001-Real Property Tax revenue code.

Review activity reported and complete Schedule. Agree totals to the amounts (A1001 and A1085) reported on the General Fund Revenue section (Schedule A3).

SS-6: New Discounted and Negotiated Bonds and Notes

Supplemental Schedule SS-6 New Discounted and Negotiated Bonds and Notes			
	Account	DP Code 91	Amount
ISSUE 1			
Type of Debt Instrument			
<ul style="list-style-type: none"> • 1=Bond • 2=Bond Anticipation Note • 3=Other Note 	6PKOD	1	<input type="text"/>
Amount of Issue			
<ul style="list-style-type: none"> • 1=Fixed • 2=Discount 	6PPR	2	<input type="text"/>
Type of Interest Rate	6PTIR	3	<input type="text"/>
ISSUE 2			
Type of Debt Instrument			
<ul style="list-style-type: none"> • 1=Bond • 2=Bond Anticipation Note • 3=Other Note 	6PKOD	4	<input type="text"/>
Amount of Issue			
<ul style="list-style-type: none"> • 1=Fixed • 2=Discount 	6PPR	5	<input type="text"/>
Type of Interest Rate	6PTIR	6	<input type="text"/>

This schedule very rarely needs to be completed. This only applies to negotiated or discounted bonds and notes. Negotiated sale means they were sold at private sale (not in a competitive public sale). Discount bonds (also known as deep discount or zero coupon bonds) are bonds sold at a price less than their par value. Again, these are rare, and this schedule needs only to be completed by a handful of districts each year.



SS-7: New Installment Purchase Contracts

Supplemental Schedule SS-7 New Installment Purchase Contracts / COPS

	Account	DP Code 92	Amount
CONTRACT 1			
Purpose (Enter Number)			
1=Equipment			
2=Capital Improvement/Land Acquisition	3PPIO	1	<input type="text"/>
Total Principal (Excluding Interest)	3PAIPC	2	<input type="text"/>
Were <u>Certificates of Participation (COPS)</u> Issued in Connection with this Installment Purchase Contract?	3PCOPS	3	<input type="text" value="v"/>
CONTRACT 2			
Purpose (Enter Number)			
1=Equipment			
2=Capital Improvement/Land Acquisition	3PPIO	4	<input type="text"/>
Total Principal (Excluding Interest)	3PAIPC	5	<input type="text"/>
Were <u>Certificates of Participation (COPS)</u> Issued in Connection with this Installment Purchase Contract?			

A **Participation Certificate** (PC) (also known as a Certificate of Participation) is a financial instrument, a form of financing, used by municipal or government entities which allows an individual to buy a share of the lease revenue of an agreement made by these entities. It is different from a bond issued by these agencies since **participation certificates** are secured by lease revenues.



SS-8: Community Schools Set-aside Expenditures

Supplemental Schedule SS-8 Community Schools Set-aside Expenditures

Pursuant to Education Law §3602(4)(e), the Community Schools Set-aside amount below, allocated from Foundation Aid, must be used to support the transformation of school buildings into community hubs to deliver co-located or school-linked services in any of the categories listed below.

[Appendix A](#)

Important:

Community Schools set-aside funds must be used to supplement and not supplant district expenditures for eligible programs and services in the 2018-19 school year. For school districts with Community Schools Grants from the 2017-18 school year that expired on June 30th, 2020, set-aside funds may be used to continue funding for those existing programs. The supplement-not-supplant requirement will still apply for set-aside amounts in excess of the 2017-18 grant amount.

Any district whose 2017-18 Community Schools increase amount exceeded one million dollars (\$1,000,000) shall continue to use an amount equal to the greater of one hundred fifty thousand dollars (\$150,000) or ten percent of that increase to support Community Schools transformation at schools with extraordinary high levels of student need, as designated by the Commissioner of Education, including at least \$100,000 specifically in such designated schools. For a list of designated schools, please see [Appendix A](#)

PLEASE NOTE THAT THE ST-3 SUPERINTENDENT/CHANCELLOR CERTIFICATION FORM HAS BEEN MODIFIED TO INCLUDE AN ATTESTATION THAT 2020-21 AND 2021-22 COMMUNITY SCHOOLS SET-ASIDE EXPENDITURES WILL SUPPLEMENT NOT SUPPLANT 2018-19 EXPENDITURES FOR ELIGIBLE PROGRAMS AND SERVICES.

	2022-23 (Prior)	2023-24 (Actual)	2024-25 (Projected)
Community Schools Set-aside Amount 	0	0	0
1. Payments to BOCES for Community Schools CO-SER (6079)			

Instructions: Only include in the categories below those expenditures not included in Line 1 above. The sum of all reported expenditures should equal the set-aside amount displayed above.

NOTE: This is a supplementary schedule; all expenditures on this schedule must also be reported in the appropriate ST-3 General Fund expenditure accounts.

	2022-23 (Prior)	2023-24 (Actual)	2024-25 (Projected)
2. Not Used			

Allowable Academic Services (Allowable Programs for English Language Learners should be reported below)

- a) New contract and/or salary benefit expenditures for:
 - i) professional development that improves classroom instruction for providers of regular instruction, credit-bearing enrichment programming or academic support services for students;
 - ii) providers of enrichment and/or supplemental academic services to be provided to students, and
 - iii) providers of high school equivalency;
- b) costs of supplemental instructional materials to be purchased to support regular classroom instruction, academic enrichment or academic enrichment services for students;
- c) provision of developmentally appropriate early childhood education programs not otherwise provided by the school; and
- d) other costs of academic support services approved by the Commissioner.

3. Total expenditures in this category			
--	--	--	--

Allowable Health, Mental Health and Counseling, and Dental Care Services

- a) New contract and/or salary benefit expenditures for:
 - i) fully licensed and certified professional providers of these services and
 - ii) providers of career counseling services for students, families or community members;
- b) initial site preparation and set-up expenditures;
- c) provision of pupil services (including violence prevention counseling) and referrals for such services;
- d) referrals for medical, dental, other health services and social service; and
- e) other related costs, not supported through other available funding such as Medicaid.



Community School Set-aside

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- A portion of Foundation Aid is “set-aside” for specific purposes, called *Community School Set-aside*
- Districts receiving this aid must document on SS-8 that funding was used for ***allowable purposes***
- Expenditures are recorded in the General Fund during year
- Funds are required to **supplement** vs. **supplant** current expenditures
- <https://www.p12.nysed.gov/ssss/expandedlearningops/setasideguidance.html> - see for further guidance

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Revisions to ST-3

How to Process



Need to Make a Revision?

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Once the ST-3 has been submitted, any changes need to be done in the “Revision Data” section

Steps:

Enter any changes needed

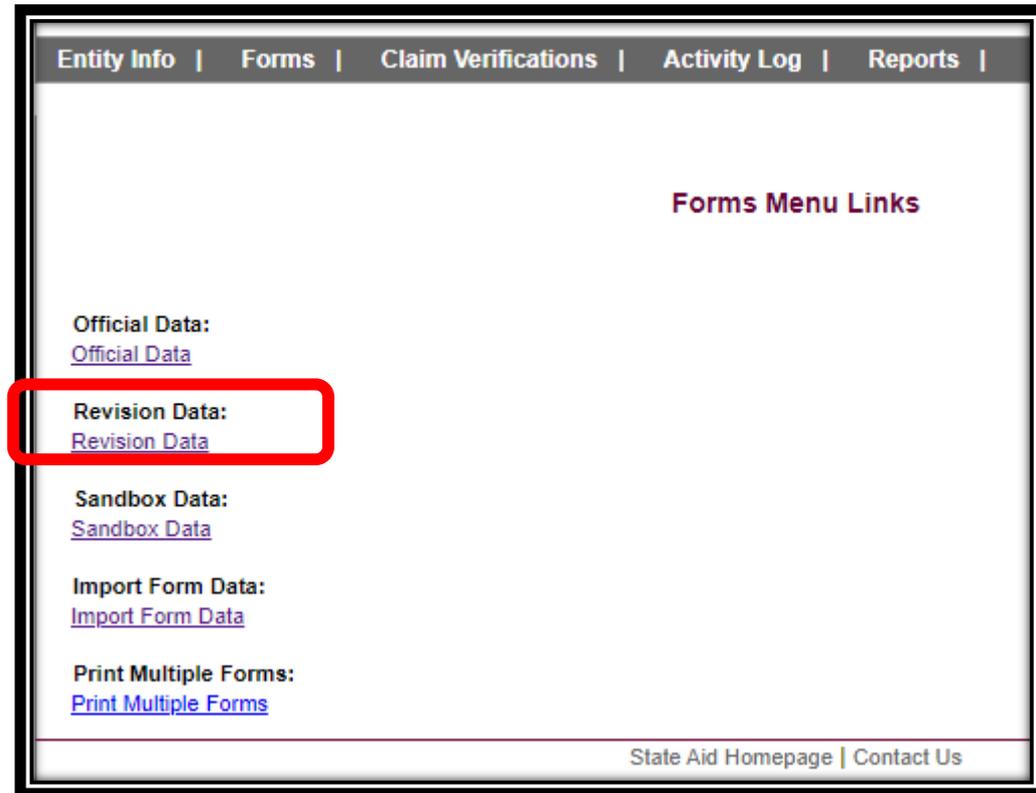
Run a new Edit Report

Clear any questions

Submit revisions and review change report



Monitor the Activity Log



Revisions can be submitted by anyone with access to SAMS. Superintendent is notified when a revision is made.

► - We do separate training on these areas

Only needs to be completed by Article 81 or 89 schools. N/A to the rest of the school districts.

- 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

NYSED Only Form Set:

When you are reviewing an Output Report and it refers to “NYSED FS ST-3 Calc Ent XX” as the source of the information (middle column of the Output Report), you can see what is being pulled from the ST-3 by reviewing the **“ST-3 Total Calculations NYSED Edit Report”**

If you claimed a Capital Outlay Exception project on Schedule G3, you can review the **“Capital Outlay Exception Approval Form”** to see if it was approved.

COMING SOON

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- Part II – Tips for Reviewing and Revising the ST-3
- September 10, 2024 10:00 a.m.
- Please join us!





Questions?

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