

PUTTING STUDENTS FIRST



TeaTime
***A Resource for District
Treasurers***
September 2023

State Aid and Financial Planning Service

CPE is Available for TeaTime!

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- ❑ If you are a CPA, you need Continuing Professional Education (CPE) credits and **live** TeaTime webinars will provide CPE credit
- ❑ 50 minutes of instruction = 1 CPE credit
- ❑ To issue CPE credits, we need to document your *active* participation
 - ❑ We will do this through Polls
 - Please make sure to participate in the polls if you would like CPE
- ❑ Tasks to do for CPE Credit for TeaTime Webinars:
 - ❑ Sign up for CPE in Frontline
 - ❑ Sign into the webinar with your full name
 - ❑ Participate in polls during the presentation
 - ❑ Complete CPE form & email to: Urszula.Cerecki@questar.org

CPE Form

Note: TeaTime webinars are tentatively listed for one hour for scheduling purposes.

As we have discussed, we will adjust the length of time of the webinar based on the volume of questions. Feel free to ask questions as we present the webinar.

CPE credit will be based on 50 minutes = 1 credit, 75 minutes will be 1-1/2 credits, etc.

Continuing Professional Education Credit Certificate

Questar III State Aid & Financial Planning Service
10 Empire State Blvd. Castleton NY 12033
TeaTime Webinar

Please sign and send to: Urszula.cerecki@questar.org
State Aid Planning will return a signed copy of this form for your records.

Name:					
CPA Certification Number:					
District or BOCES Name:					
Street:					
City, State and Zip Code:					
Telephone:					
Email:					
Date	Start Time	End Time	Session Title	NYS Recognized Field of Study	Minutes Attended
9/19/2023	10 AM	11 AM	Accounting for Summer 4408 Programs	Accounting	

CPE credit is measured by the length of the webinar, with a minimum of 50 minutes equaling one contact hour. Contact hours in one-half hour increments, equal to 25 minutes, are acceptable after the first full credit has been earned in a given webinar.

I certify that I attended the above titled session(s) for the amount of time noted:

(signature)

Attendance recorded by Questar III:

(signature)

Questar III's State Aid & Financial Planning Service is registered with the NYS Education Department as a sponsor of continuing education courses. In accordance with National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. NYS Education Department Sponsor Identification Number: 003012



Areas to be Discussed Today

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Summer §4408 Program

- ✓ What is the Summer §4408 Program?
- ✓ What fund does the activity get recorded in?
- ✓ What costs are reported for education and transportation?
- ✓ How do we get aided for this program?
- ✓ How to use the EFH670 report?
- ✓ What are the common issues?



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Summer §4408 Program

Overview of the Program



Overview of the Program

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- Under Section 4408 of NY State Education Law, *the CSE responsible district* may file a Request for Reimbursement Approval for school-age special education students with extended school year programs who are *placed in SED-approved district or BOCES programs, or in SED-approved private day or residential programs.*
- Districts will be reimbursed *80% of the approved total costs* for education and, if applicable, maintenance and transportation.

Request for Reimbursement Approval

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- Districts can request approval for reimbursement on the **DSUMR** screen within the STAC Online (EFRT) System. There is no minimum expense to generate Summer §4408 aid, so districts should file a STAC for all §4408 students.
- Once the summer has ended, districts must verify education and (if applicable) maintenance on the **DVSUM** screen. Once the education has been verified, the district can claim and verify summer transportation on the **DVSTR** screen.

Fiscal Responsibility

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- ❑ The school district of residence is fiscally responsible for §4408 program placements.
- ❑ **§4408 2-Month Summer Education/Maintenance**
 - ✓ The District of Residence pays for education and maintenance in the first instance.
 - ✓ The District of Residence claims 80 percent aid for education/maintenance costs using the **DVSUM** online verification screen in EFRT.
 - ✓ The County of Residence receives a 10 percent chargeback from the State.

Fiscal Responsibility

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❑ §4408 2-Month Summer Transportation

- ✓ The District of Residence pays for transportation in the first instance.
- ✓ The District of Residence claims 80 percent aid for education/maintenance costs using the **DVSTR** online verification screen in EFRT.
- ✓ The County of Residence receives a 10 percent chargeback from the State.



Payment Procedures & EFH670 Report

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□ **Payment Procedures**

- Up to 56 percent of aid payable prior to April 1st for current year enrollment and costs. Remaining aid up to 80 percent total paid in subsequent payments.

□ **Understanding the EFH670 Summary Reports**

- The EFH670 reports can help districts and their auditors identify students with missing STAC approvals, find unverified STAC services, and give the Business Office estimates of outstanding §4408/4201 aid receivables for the students currently on STAC.
- Student STACs are listed alphabetically within each educational provider with displays of subtotals for each educational provider and CSE district totals on the last page. Services are listed on the EFH670 reports as follows:
 - ED = Full/Half-Day Education
 - RS = Related Service
 - MA = Maintenance
 - TR = Transportation
- Note that for §4201 students, TR transportation is the only summer service aided and listed.

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Summer §4408 Program

Where is the Program Accounted For?



What Fund Does the Activity Get Reported In?

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- Activity is recorded in the ***Special Aid Fund***
- ▣ Educational costs using F2253 codes:

Program for Students with Disabilities School Age-July/August (Section 4408 Education Law)

Instructional Salaries	F2253.15	115			
Noninstructional Salaries	F2253.16	116			
Equipment	F2253.2	117			
Contractual and Other	F2253.4	118			
Materials and Supplies	F2253.45	119			
Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	F2253.471	120	22,929		
Tuition - All Other	F2253.472	121	17,997		
Textbooks	F2253.48	122			
BOCES Services	F2253.49	123	24,802		
Employee Benefits	F2253.8	124			
Total Program for Students with Disabilities-School Age-July/August (Section 4408 Education Law)	F2253.0	125	65,728	0	0

What Fund Does the Activity Get Reported In?

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Transportation costs using F5511 codes:

PUPIL TRANSPORTATION - SUMMER TRANSPORTATION for Students With Disabilities (Pursuant to Education Law Section 4408, Section 4201, and OPWDD Chapters 47/66 & JULY / AUGUST Programs)

Please see the following important information about Transportation Expenditure Reporting:

<http://www.oms.nysed.gov/stac/schoolage/transportation/home.html>

District Transportation Services

Noninstructional Salaries (Excl Trans Supv Office)	F5511.16	256			
Noninstructional Salaries (Trans Supervisor Office)	F5511.16	257			
Contractual and Other	F5511.4	258			
Materials and Supplies	F5511.45	259			
Employee Benefits	F5511.8	260			
Total District Operated Trans Services for Sections 4408, 4201, OPWDD Chapters 47, 66 & 721 (Lines 256 - 260)	F5511.0	261	0	0	0

Contract Transportation	F5541.4	262			
Public Transportation	F5551.4	263			
Transportation Services from BOCES	F5582.49	264			
TOTAL PUPIL TRANSPORTATION - SUMMER TRANS for Students with Disabilities (Section 4408, 4201, OPWDD Chapters 47, 66 & 721 July/August Programs) (Lines 261-264)	F5598.0	265	0	0	0

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What Types of Costs are Included?

Educational, Maintenance and Transportation Costs



What Costs are Included?

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□ Education:

- Tuition paid to a BOCES, another school district or a private placement
- For in-district program: cost of staff (direct, facilities and administrative), related fringes, program supplies and materials

□ Transportation:

- Cost of contract transportation and/or
- For district transportation: cost of staff, related fringes, supplies and materials related to bus operations

□ Related Services:

- Cost of contractors, BOCES, and/or staff and related fringes

□ Maintenance:

- Cost of room and board at private school

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State Aid – F3289

Review of State Aid Available for this Program



How Do We Get Aided?

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- ✓ ☒ Children need to be entered into STAC system
 - ▣ Rates for Education, Related Services and Maintenance are entered by SED
 - ▣ Units of Related Services and cost of Transportation are entered by the District
 - Transportation costs greater than \$6,999 need additional support to be submitted
- ✓ ☒ For in-district programs, SED must have approved the program before it was operated
- ✓ ☒ Children need to be verified to be paid
- ✓ ☒ The EFH670 report is available in the FTM system of STAC and summarizes what has been entered/verified
- ✓ ☒ The portion not paid for from State Aid is funded from an Interfund Transfer from the General Fund
 - ▣ State Aid is 80% of the Approved Rate

What are “Approved Rates”?

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- *Educational* – the rate approved by SED based on the costs reported by the district, BOCES or private school. Rates have growth ceilings. (rate per 30-day session)
- *1:1 Aides* – based on the annual regional rate of your county (rate per 5-hour day)
- *Related Services* – based on the annual regional rate of your county (rate per ½ hour)
- *Maintenance* – the rate approved by SED based on costs reported by vendor
- *Transportation* – the costs reported by the district

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EFH670 Report

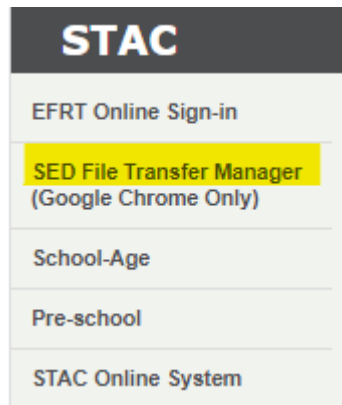
Review of Report and How it Can Help You Properly Account for the Summer §4408 Programs



EFH670 Report

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- Available from the File Transfer Manager system (part of STAC)
- <https://www.oms.nysed.gov/stac/>



- You need credentials to access, but monthly SED sends this file to your district's mailbox – a separate report for each summer is prepared

Summary Page of EFH670

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H670 / SUMMARY OF 4408 & 4201 STAC APPROVAL AND ON-LINE VERIFIED COSTS AND STATE AID PAID SED PAGE: 96
 / / DISTRICT SUMMARY REPORT AS OF 07/01/23 /
 STRICT:

SUMMARY OF COSTS - CSE DISTRICT UFSD	SERV TYPE	STAC APPROVED COSTS	ON-LINE VERIFIED COSTS	AID** PAID
	ED	49,601.00	0.00	0.00
	RS	0.00	0.00	0.00
	MA	0.00	0.00	0.00
	TR	20,940.00	0.00	0.00
	TOTAL	\$ 70,541.00	\$ 0.00	\$ 0.00

ED=Education
 RS=Related Services
 MA=Maintenance
 TR=Transportation

ESTIMATED RECEIVABLES

MAXIMUM AID RECEIVABLE = (\$ 70,541.00 TOTAL APPROVED COST * 80%) - \$ 0.00 TOTAL AID PAID = \$ 56,432.80
 CURRENT AID RECEIVABLE = (\$ 0.00 TOTAL VERIFIED COST * 80%) - \$ 0.00 TOTAL AID PAID = \$ 0.00

NOTE: "MAXIMUM AID RECEIVABLE & CURRENT AID RECEIVABLE" TOTALS INCLUDE TR COSTS FROM STOPPED STACS.
 TO GET FULL TR AID, YOU NEED TO PROVIDE STAC WITH TR COST BACKUP, SO STAC CAN REMOVE YOUR TR STOPS.
 REFER TO THE DSTPD (DISTRICT STOPPED) SCREEN TO GET A REAL-TIME LIST OF YOUR TRANSPORTATION STOPS.

AID PAID AMOUNTS ARE BASED ON A MAXIMUM 80% AID RATIO. THE ACTUAL TOTAL OF YOUR DISTRICT PAYMENTS
 CEIVED MAY BE LESS THAN THE AMOUNT SHOWN DUE TO NEGATIVE BALANCE ADJUSTMENTS FROM OTHER YEARS.

1. Compare Approved Costs vs. what is recorded in F2253/F5511
2. Compare Aid Paid vs. what is recorded in F3289
3. Review Detail Pages for additional information
4. Make corrections in STAC and/or accounting records, as appropriate

Detail Page – By Provider – What to Look For

H670

SUMMARY OF 4408 & 4201 STAC APPROVAL AND ON-LINE VERIFIED COSTS AND STATE AID PAID
/ DISTRICT SUMMARY REPORT AS OF 07/01/23 /

SED PAGE: 94

STRICT: UFSD
EDUCATIONAL PROVIDER: 010623995677 ST COLMAN'S SCHOOL

ILD ID & NAME	SERV TYPE	-- STAC APPROVAL SERVICE --		-- ON-LINE VERIFIED INFORMATION --		
		DATES	COSTS	DATES	FTE/UNITS	COSTS
1	ED	07/04-08/12/22	0.00	07/04-08/12/22	1.000	0.00
	TR	07/04-08/12/22	600.00	07/04-08/12/22	1.000	0.00

Best Estimate:
Use the rate they
charged you
when calculating
receivable, if no
rate. **Let's use
\$15,000 here.**

SUMMARY OF COSTS - EDUCATIONAL PROVIDER
010623995677 ST COLMAN'S SCHOOL

SERV TYPE	STAC APPROVED COSTS	ON-LINE VERIFIED COSTS	AID** PAID
ED	0.00	0.00	0.00
TR	600.00	0.00	0.00

EDUCATIONAL PROVIDER:

UFSD

ILD ID & NAME	SERV TYPE	-- STAC APPROVAL SERVICE --		-- ON-LINE VERIFIED INFORMATION --			AID ** PAID	STOP
		DATES	COSTS	DATES	FTE/UNITS	COSTS		
2	ED	07/04-08/12/22	4920.00	07/04-08/12/22	1.000	0.00	0.00	N
	ED	07/04-08/12/22	4920.00	07/04-08/12/22	1.000	0.00	0.00	N
	ED	07/04-08/12/22	4920.00	07/04-08/12/22	1.000	0.00	0.00	N
	ED	07/04-08/12/22	4920.00	07/04-08/12/22	1.000	0.00	0.00	N
	ED	07/04-08/12/22	4920.00	07/04-08/12/22	1.000			
	ED	07/04-08/12/22	4920.00	07/04-08/12/22	1.000			
	ED	07/04-08/12/22	4920.00	07/04-08/12/22	1.000			

District
Operated
Program

Need to verify if
they were
transported to
school or not.

AID PAID AMOUNTS ARE BASED ON A MAXIMUM 80% AID RATIO. THE ACTUAL TOTAL OF YOUR DISTRICT PAYMENTS
CEIVED MAY BE LESS THAN THE AMOUNT SHOWN DUE TO NEGATIVE BALANCE ADJUSTMENTS FROM OTHER YEARS.

SUMMARY OF COSTS - EDUCATIONAL PROVIDER		SERV TYPE	STAC APPROVED COSTS	ON-LINE VERIFIED COSTS	AID** PAID
		ED	34,440.00	0.00	0.00

UCATIONAL PROVIDER:499000000000 QUESTAR III (R-C-G) BOCES

ILD ID & NAME	SERV TYPE	-- STAC APPROVAL DATES	SERVICE -- COSTS	-- ON-LINE VERIFIED INFORMATION DATES	FTE/UNITS	COSTS	AID ** PAID	STOP
3	ED	07/07-08/17/22	4770.00	07/07-08/17/22	1.000	0.00	0.00	N
	TR	07/07-08/17/22	11670.00	07/07-08/17/22	1.000	0.00	0.00	N

SUMMARY OF COSTS - EDUCATIONAL PROVIDER		SERV TYPE	STAC APPROVED COSTS	ON-LINE VERIFIED COSTS	AID** PAID
499000000000 QUESTAR III (R-C-G) BOCES		ED	4,770.00	0.00	0.00
		TR	11,670.00	0.00	0.00

UCATIONAL PROVIDER:530515997783 WILDWOOD SCHOOL

ILD ID & NAME	SERV TYPE	-- STAC APPROVAL DATES	SERVICE -- COSTS	-- ON-LINE VERIFIED INFORMATION DATES	FTE/UNITS	COSTS	AID ** PAID	STOP
4	ED	07/06-08/16/22	10391.00	07/06-08/16/22	1.000	0.00	0.00	N
	TR	07/06-08/16/22	8670.00	07/06-08/16/22	1.000	0.00	0.00	N Y

SUMMARY OF COSTS - EDUCATIONAL PROVIDER		SERV TYPE	STAC APPROVED COSTS	ON-LINE VERIFIED COSTS	AID** PAID
530515997783 WILDWOOD SCHOOL		ED	10,391.00	0.00	0.00
		TR	8,670.00	0.00	0.00

AID PAID AMOUNTS ARE BASED ON A MAXIMUM 80% AID RATIO. THE ACTUAL TOTAL OF YOUR DISTRICT PAYMENTS CEIVED MAY BE LESS THAN THE AMOUNT SHOWN DUE TO NEGATIVE BALANCE ADJUSTMENTS FROM OTHER YEARS.

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For BOCES programs, you are going to be paid based on their Approved Rate vs. the amount they billed you. The difference will be funded from an Interfund Transfer from the General Fund.

https://www.oms.nysed.gov/stac/contact_us/form_requests.html

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STAC-705 Explanation/Correction of Student Transportation Costs of \$6,500+ Verified with Pay Stops for Summer Section 4408 & 4201 Students Rev. 6/2021

ENTER YEAR	CSE DISTRICT CODE	CSE DISTRICT NAME	DATE RETURNED TO STAC
July/Aug _____			____/____/____

STAC ID	RECORD NUMBER	STUDENT NAME (LAST, FIRST)	EDUCATION PROVIDER	VERIFIED ACTUAL STUDENT TRANS. COST**	TYPE		TRANSPORTATION VERIFICATION SCREEN
					District Operated	Contract	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	

**If corrected cost is greater than \$6,499, attach a copy of the student transportation invoice or a detailed calculation to support your transportation costs.

THIS FORM MUST BE COMPLETED AND SIGNED BY:

- DISTRICT SUPERINTENDENT/SCHOOL BUSINESS OFFICIAL
- CSE CHAIRPERSON

Superintendent/Business Official Signature	Title	Telephone #	Date
CSE Chairperson Signature	Title	Telephone #	Date

Return Eligible
Upload to
in SED File Transfer

After upload
send notification
OMSSTAC
Attention: To
Include File

Flag will be “Y” when verified transportation costs \$7,000 or more (was \$6,500) – need to complete this form to be paid

STAC-702RS Explanation/Correction of Summer 9015 Programs (Half-Hour Units > 120 Units) Verified and Stopped Online for Summer Section 4408 Rev. 8/2018

ENTER YEAR	CSE DISTRICT CODE	CSE DISTRICT NAME	DATE RETURNED TO STAC
July/Aug _____			____/____/____

ENTER 6-DIGIT STAC ID	LAST NAME, FIRST NAME	EDUCATION PROVIDER	# OF HALF-HOUR UNITS ENTERED & VERIFIED ON SYSTEM	ACTUAL # OF HALF-HOUR UNITS (AS PER IEP)

If the number of verified units is 120+ half-hour units, attach a copy of the student's IEP pages indicating the number and length of the service units and whether the services were provided in a group or individual setting.

- THIS FORM MUST BE COMPLETED AND SIGNED BY:
- DISTRICT SUPERINTENDENT/SCHOOL BUSINESS OFFICIAL
 - CSE CHAIRPERSON

Superintendent/Business Official Signature	Title	Telephone #	Date
CSE Chairperson Signature	Title	Telephone #	Date

Return by mail to:

New York State Education Department
STAC and Medicaid Unit
89 Washington Avenue, Room 514 EB
Albany, NY 12234

Attention: Kelly Mason

Or by Fax (518) 402-5047

Flag will be “Y” when verified related service sessions are more than 120 – need to complete this form to be paid

Other Things to Look For

- ❑ The add-ons:
- ❑ 1:1 Aides
- ❑ 1:1 Nurses
- ❑ If the box isn't clicked, no aid will be paid

Date: 08/24/20
Time: 10:58
New York State Education Department
School Age Summer Placement (4408)

Go to Menu

STAC ID: Z12348 Name: SMITH, JOHN Date of Birth: 02/05/94 Mode: Add

School Year: 2021 Record Number: Disability: Other Health Impairment

CSE District: 0101010101 APPLE CSD

District of Residence: APPLE CSD County of Residence: FRUIT

Agency to be Paid: APPLE CSD

Education Provider: QUESTAR III (R-C-G) BOCES 499000000000

Get ED Program: 9000A FULL-DAY 5 HOUR CLAS 05-21 07/06/20-08/14/20 DAY

Change	Start Date	End Date	Percent Aide	Education Rate	Educ Aide Rate	DA Rate	Total Rate
<input type="checkbox"/>	07/06/20	08/14/20	<input type="text"/>	0	0	0	0

1/2 Placement (SED use only) ☐

Total Rate X FTE = Total Cost
0 0 0

Maintenance Provider:

Get MA Program:

Change	Start Date	End Date	Aide	FTE	Rate	Cost
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	0	0	0

Transportation Cost: 0 TOTAL COST: 0
Includes cost of aide on bus

SED use only

Variance ☐ 1 Year ☐ DCERT Appr DT Enter Upd User

Required for Inquiry

Calculating Cost of the Programs

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- Includes:
 - Tuition
 - Maintenance
 - Related services
 - Transportation
- When reviewing a BOCES program, you need the amount billed to you, not just the approved rate
- When reviewing an in-district program, you need to calculate all the costs and make sure they are accounted for in the Special Aid Fund

District Operated Program – Funding Method Overview

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- Year 1 and 2 of the approved program are aided at 80% of the **regional rate** for the type of program you have
- Year 3+ are aided based on your **own approved rate**
- The approved rate is based on what you reported in F2253 and on Supplemental Schedules SS10-SS16
 - ▣ Costs from Year 1 are used to establish prospective rates for Year 3 (with a growth factor added)
 - ▣ **If you don't fill in SS10-SS16, you won't get a rate!**

Costs You Should Be Including in the Special Aid Fund for In-District Programs

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- All direct personnel involved in the program (salary and related fringes):
 - Teachers
 - Assistants
 - Aides
 - Therapists
- Administrative (salary and related fringes):
 - Who supervised the program? A principal? SE Director?
 - Who accounted for the program? Treasurer?
- Facilities (salary and related fringes):
 - Who cleaned the room?
- Transportation:
 - Drivers (salary and related fringes)
 - Aides required by IEP (salary and related fringes)
 - Bus contract costs
- All program related contractual and supply costs

Educational Costs are Reported on Supplemental Schedules SS10-SS16

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- We have a separate guidebook on how to calculate and report in-district program(s) on Supplemental Schedules SS10-SS16 of ST-3
- Available here: <https://www.questar.org/wp-content/uploads/2023/03/2023Guidebook-for-SS10-SS16.pdf-Final.pdf>
- We also have done special webinars on completing Supplemental Schedules SS10-SS16
 - ▣ Recordings available under Webinar Recordings and then Special Webinars



Moving Expenses From the General Fund to the Special Aid Fund

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Special Aid Fund:

		<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
F522-Expenditure Control			\$ 86,812.00	
	F2253.15 - Spec Ed Instructional	\$ 20,000.00		
	F2253.16 - Spec Ed Non-Inst	10,000.00		
	F5511.16 - Transportation Sal	12,094.00		
	F2253.40 - Consultants	600.00		
	F2253.47 - Private Tuition	25,391.00		
	F2253.49 - BOCES	5,000.00		
	F2253.8 - Fringes	4,881.00		
	F5511.8 - Fringes	2,647.00		
	F5511.45 - Transportation Supplies (3,315 miles x \$1.87/mile)	6,199.00		
F630-Due to General Fund				\$ 86,812.00
Check:				
	Transportation Costs	20,940.00	St. Colman's	15,000.00
	Per EFH670	20,940.00	Wildwood	10,391.00
				25,391.00



Moving Expenses From the General Fund to the Special Aid Fund

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Assume all expenditures were originally recorded in the General Fund:

		<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>	
A391-Due from Special Aid Fund			\$ 86,812.00		
	A522 - Expenditure Control			\$ 86,812.00	
	A2250.15 - Spec Ed Instructional	\$ 20,000.00			
	A2250.16 - Spec Ed Non-Inst	\$ 10,000.00			
	A5510.16 - Transportation Sal	\$ 12,094.00			
	A2250.40 - Consultants	\$ 600.00			
	A2250.47 - Private Tuition	\$ 25,391.00			
	A2250.49 - BOCES	\$ 5,000.00			
	A9010.8 - ERS (@11.6%)	\$ 2,563.00			
	A9020.8 - TRS (@10.29%)	\$ 2,058.00			
	A9030.8 - Social Security (@7.65%)	\$ 2,907.00			
	A5510.45 - Transportation Supplies (3,315 miles x \$1.87/mile)	\$ 6,199.00			

Calculating Revenue and Receivables

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- ❑ State Aid = Approved Rate x 80%
 - ❑ If don't have approved rate, estimate based on what you paid private provider or use interim rate
- ❑ Determine if you earned revenue from other districts (for their children attending your program – invoice them the approved rate)
- ❑ Calculate cost of program
- ❑ Cost of Program – (State Aid + Revenues from Other Districts) = Interfund Transfer from General Fund

Calculating Revenues and Expenditures

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H670 / SUMMARY OF 4408 & 4201 STAC APPROVAL AND ON-LINE VERIFIED COSTS AND STATE AID PAID SED PAGE: 96
 / DISTRICT SUMMARY REPORT AS OF 07/01/23 /
 STRICT: |

SUMMARY OF COSTS - CSE DISTRICT UFSD

SERV
TYPE

STAC
APPROVED
COSTS

ON-LINE
VERIFIED
COSTS

AID**
PAID

State Aid

Approved costs which we will
verify

70,541

ED	49,601.00	0.00	0.00
RS	0.00	0.00	0.00
MA	0.00	0.00	0.00
TR	20,940.00	0.00	0.00
TAL	\$ 70,541.00	\$ 0.00	\$ 0.00

Add: Estimate for St. Colman's

15,000

Total

85,541

Aid Ratio

80%

Estimated State Aid

68,433

Interfund Transfer

Total Costs

86,812

- State Aid

68,433

- Tuition from Other Districts

0

= Interfund Transfer

18,379

Program Costs

Private Placements

25,391

BOCES Placement

5,000

In-District Placements

35,481

Transportation

20,940

Total

86,812



Recording Receivables

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		<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
F410-Due from State & Federal Gov'ts		Portion of 80% not received yet	\$ 68,433	
F440-Due from Other Gov'ts		Approved rate/student due from other districts, if any	-	
F391-Due from General Fund		Remaining balance	18,379	
F980-Revenue Control				\$ 86,812
	F3289-State Aid	68,433		
	F2770-Other Local Revenues	-		
	F5031-Interfund Transfer	18,379		

		<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
A522-Expenditure Control			\$ 18,379	
	A9901.95-Transfer to Special Aid Fund	\$ 18,379		
A630-Due to Special Aid Fund				\$ 18,379

Verifying Payments Received

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- At stateaid.nysed.gov there is a section for Payment Certificates. Select the one for STAC 4408 Cert (Summer School):

2022 - 2023 SCHOOL YEAR CERTIFICATES

- [2022-23 Lottery Aid Cert](#)
- [2022-23 Teachers Retirement System Cert](#)
- [2022-23 VLT Lottery Grant](#)
- [2022-23 Commercial Gaming Grant](#)
- [2022-23 STAR Aid Cert](#)
- [2022-23 General Aid Cert - Oct to May, incl. Spring Adv & End of State Fisca](#)
- [2022-23 General Aid Cert - June](#)
- [2022-23 Textbook, Software, Library Materials, Hardware Cert](#)
- [2022-23 Excess Cost Aid Cert](#)
- [2022-23 Charter School Supplemental Basic Tuition Aid Cert](#)
- [2022-23 STAC 4408 Cert \(Summer School\)](#)
- [2022-23 STAC NonResidential Homeless Cert](#)
- [2022-23 Employment Preparation Education Cert](#)
- [2022-23 Incarcerated Youth Cert](#)

Payment Certs – Trust but Verify!

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This is what we see when looking at Payment Certs

CERTIFICATE OF STATE AID FOR EDUCATION

This is a Summary of Your Current State Aid Payment

2019-20 July and August Program Aid based on \$5,101.00
the APR dated 7/15/20 (80%) July 2020

But is this everything we need?

July and August Program Aid based on \$9,147.00
APR dated 7/14/20 (80%) July 2020

July and August Program Aid based on \$14,880.05
the APR dated 3/12/20 April 2020

July and August Program Aid based on \$31,980.80
the APR dated April 2020

Maybe not....
Let's look at the details of this payment.

2018-19 July and August Program Aid based on \$29,121.76
the APR dated 11/05/19 Nov 2019

July and August Program Aid based on \$27,085.93
the APR dated 10/16/19 Oct 2019

Example of Payment Being Netted

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Date 10/17/19
Time 01:23

New York State Education Department
School Age APR View

Go to []
Menu

School Year District Fund PAY Num Service Gross Amt 34,729.21+ Pay Percent 80.0000

[1819] [] Summer 03 Educ Tran Adjust Amt 7,643.28- Adjustment Detail

Inquire APR Issue Date 10/16/19 Net Amt 27,085.93+

To obtain an original Approved Payment Report (APR) for this payment, click: Send to SEDFTM

STAC ID	Last Name/First Name	Provider	Start Date	End Date	Service	Amt this APR	Total to Date
201415						11.20	CHGBK
201516						157.80-	CHGBK
201617						7496.68-	CHGBK
Provider Totals							
CLINTON-ESSE						10029.60+	
MOUNTAIN LAK						6908.33+	
SARANAC LAKE						17791.28+	

Gross Amount = Payments for Summer 18

Adjust Amount = Deducts for Various Chargebacks

Net Amount = Amount listed on **Payment Cert!**

Get this report the person who handles your S claiming proc

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Common Issues

Rate Reconciliations
Old Receivables



How to Verify Approved Rates

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NEW YORK STATE EDUCATION DEPARTMENT
About NYSED | Program Offices | News Room | Business Portal | Finance & Business | Policy & Guidance

Rate Setting Unit

Announcements / Memos

Rates & Methodology

Manuals & Forms

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NYSED / Rate Setting Unit / Rates & Methodology

Rates and Methodology

- **Rates**
 - **Prospective/Recon/Audit**
 - [1:1 Teacher Aide Rates](#)
 - [Interim/Dormitory Authority](#)
 - [Regional Weighted Average Per Diems](#)
 - [Public School Median Salaries](#)
 - [Integrated Day Cares Rates](#)
 - [Preschool Evaluation Rates](#)
 - [County Related Services Rates](#)
 - Special Education Itinerant Teacher Rates
 - [2021-22](#)
 - [2022-23](#)
 - [2023-24](#)

https://www.oms.nysed.gov/rsu/Rates_Methodology

How to Read Rates

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CERTIFIED TUITION RATES FOR ALBANY COUNTY

School Name				School Code		County Name		Year
ACHIEVEMENTS				010605880063		ALBANY		202223
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	Non Adj 2 Mo	Non Adj 10 Mo	Half Hour
PROSP	9100	CURR	2023-03-20	\$6,413.00	\$39,332.00	\$6,413.00	\$39,332.00	\$
PROSP	9165	CURR	2023-03-20	\$7,097.00	\$43,531.00	\$7,097.00	\$43,531.00	\$
PROSP	9160	CURR	2023-03-20	\$6,166.00	\$37,818.00	\$6,166.00	\$37,818.00	\$

School Name				School Code		County Name		Year
ALBANY CITY SD				010100010000		ALBANY		202223
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	Non Adj 2 Mo	Non Adj 10 Mo	Half Hour
PROSP	9000	CURR	2022-10-13	\$3,271.00	\$0.00	\$3,271.00	\$0.00	\$

School Name				School Code		County Name		Year
BERNE-KNOX-WESTERLO CSD				010201040000		ALBANY		202223
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	Non Adj 2 Mo	Non Adj 10 Mo	Half Hour
PROSP	9010	CURR	2022-10-13	\$3,301.00	\$0.00	\$3,301.00	\$0.00	\$

School Name				School Code		County Name		Year
BETHLEHEM CSD				010306060000		ALBANY		202223
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	Non Adj 2 Mo	Non Adj 10 Mo	Half Hour
PROSP	9010	CURR	2022-10-13	\$2,682.00	\$0.00	\$2,682.00	\$0.00	\$

Rates listed are for a 5 or more-hour programs. For 9010 (part day) programs, you need to pro-rate the rate based on a 5-hour day. For example, a 3-hour program would be aided at $\frac{3}{5}$ x approved rate listed here x 80%.

What Changes Receivables?

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School Name				School Code	
HOOSIC VALLEY CSD				491401040000	
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo
RECON	9010	CURR	2020-06-30	\$2,512.00	\$0.00
PROSP	9010	CURR	2019-01-18	\$2,808.00	\$0.00



School Name				School Code	
HOOSICK FALLS CSD				490501060000	
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo
RECON	9010	CURR	2020-04-27	Recon rate not issued, within 1% pros	
PROSP	9010	CURR	2019-01-18	\$2,745.00	\$0.00



School Name				School Code	
LANSINGBURGH CSD				490601060000	
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo

Originally paid based on the Prospective Rate. Once Reconciled Rates are determined, STAC will either pay additional aid or recoup aid, if rate changes. Journal entries are needed.

How Does That Really Look?

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$\$2,663 \times 3 \text{ hours} / 5 \text{ hours} = \$1,598$

EDUCATIONAL PROVIDER: Example School		CSD						AID **
CHILD ID & NAME	SERV TYPE	-- STAC APPROVAL DATES	SERVICE -- COSTS	-- ON-LINE VERIFIED INFORMATION DATES	FTE/UNITS	COSTS		PAID
1516 0106	ED	07/06-08/14/15	1598.00	07/06-08/14/15	1.000	1598.00		1436.80
	TR	07/06-08/14/15	337.99	07/06-08/14/15	1.000	337.99		270.39
1516 0102	RS	07/06-08/14/15	126.00	07/06-08/14/15	3.000	126.00		100.80
1516 0106	ED	07/06-08/14/15	1598.00	07/06-08/14/15	1.000	1598.00		1436.80
	TR	07/06-08/14/15	184.08	07/06-08/14/15	1.000	184.08		147.26

** AID PAID AMOUNTS ARE BASED ON A MAXIMUM 80% AID RATIO. THE ACTUAL TOTAL OF YOUR DISTRICT PAYMENTS RECEIVED MAY BE LESS THAN THE AMOUNT SHOWN DUE TO NEGATIVE BALANCE ADJUSTMENTS FROM OTHER YEARS.

School Name				School Code		County	
Sample School CSD							
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	Non Adj 2 Mo	
RECON	9010	CURR	2020-10-01	\$2,912.00	\$0.00	\$2,912.00	\$
RECON	9000	CURR	2020-07-02	Recon rate not issued, within 1% prosp, prosp rate is final rate subject to audit			
RECON	9010	HIST	2020-06-30	\$2,663.00	\$0.00	\$2,663.00	\$
PROSP	9010	CURR	2016-02-10	\$2,993.00	\$0.00	\$2,993.00	\$
PROSP	9010	HIST	2016-01-19	\$2,856.00	\$0.00	\$2,856.00	\$
PROSP	9000	CURR	2015-11-02	\$3,537.00	\$0.00	\$3,537.00	\$

1 Paid at Prospective Rate to start

2 If Reconciled Rate is different, STAC will adjust and adjust again

3



Accounting for Rate Decrease

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Example: Rate was \$10,000 and SED paid \$8,000 and General Fund made Interfund Transfer for \$2,000. Rate was revised to \$9,500 when rates reconciled, and then vendor paid district back the \$500:

			<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
F200-Cash				\$ 500	
	F631-Due to New York State				\$ 400
	F630-Due to General Fund				100

			<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
A391-Due from Special Aid Fund				\$ 100	
	A980-Revenue Control				\$ 100
	A2703-Refund of Prior Year's Expense	\$ 100			



Accounting for Rate Decrease (con't)

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Example: The State recoups the \$400 by netting from another summer's \$20,000 claim:

		<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
F200-Cash			\$ 19,600	
F631-Due to New York State			400	
	F410-Due from State and Federal			\$ 20,000



Accounting for Rate Increase

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Example: Rate was \$10,000 and SED paid \$8,000 and General Fund made Interfund Transfer for \$2,000. Rate was revised to \$10,500 and the vendor then bills the district for the additional \$500:

SPECIAL AID FUND		<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
F522-Expenditure Control			\$ 500	
	F2253.47-Tuition	\$ 500		
	F200-Cash			\$ 500
F410-Due from State and Federal			400	
F391-Due from General Fund			100	
	F980-Revenue Control			500
	F3289-State Aid	400		
	F5031-Interfund Transfer	100		



Accounting for Rate Increase (con't)

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Example: Rate was \$10,000 and SED paid \$8,000 and General Fund made Interfund Transfer for \$2,000. Rate was revised to \$10,500 and the vendor then bills the district for the additional \$500:

GENERAL FUND			<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
A522-Expenditure Control				\$ 100	
	A9901.95-Transfer to Special Aid Fund		\$ 100		
	A630-Due to Special Aid				\$ 100

Old Receivables – What’s “Old”?

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- ❑ If children are entered into STAC and verified, aid should generally be paid within 12-14 months.
- ❑ This is one type of aid that has a longer claiming period!
 - ❑ Summer 2023 – closes 6/30/27
 - ❑ Summer 2022 – closes 6/30/26
 - ❑ Summer 2021 – closes 6/30/25
 - ❑ Summer 2020 – closes 6/30/24
- ❑ Summer 2019 and before – if not already entered in STAC, it is too late to claim aid.
 - ❑ But “Y” stop flagged items can still be paid, if support is submitted.





Writing Off Old Receivables

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Example: You identify that you have \$5,000 from Summer 2018 in receivables that you have determined is not collectible:

		<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
F391-Due from General Fund			\$ 5,000	
	F410-Due from State and Federal			\$ 5,000

		<u>Sub Acct</u>	<u>Debit</u>	<u>Credit</u>
A522-Expenditure Control			\$ 5,000	
	A2250.47-Tuition	\$ 5,000		
	A630-Due to Special Aid Fund			\$ 5,000

If amounts are material, discuss with your external auditors.



Conclusion



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- ✓ We see a lot of districts with old outstanding receivables, no rates for in-district programs, and/or activity not fully (or at all) accounted for in the Special Aid Fund.
- ✓ This results in a missed opportunity to maximize aid.
- ✓ It is not too late to fix Supplemental Schedules SS10-SS16 for Summer 2022, nor too early to properly account for/report Summer 2023!
- ✓ Take the time this fall to clean up any old receivables, book new ones and review how costs for in-district educational programs and transportation are calculated.

TeaTime Webinars - 23/24

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~~09/19/2023~~



12/05/2023



03/19/2024



06/18/2024





Questions?



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