

State Aid

& FINANCIAL PLANNING SERVICE



BOCES Aid Overview and BOCES SBO Annual Calendar & Reporting Documents

July 2025



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Introduction

Boards of Cooperative Educational Services (BOCES) are regional organizations within New York State that provide quality educational, administrative, and technical services to component and non-component school districts across New York State. BOCES services enhance educational opportunities for students and the cost-effectiveness of the educational system. The component districts own the BOCES; BOCES cannot levy tax or earn state aid, although they do prepare BOCES aid claims on behalf of the component districts and receive BOCES aid payments that are distributed directly to the component districts.

Participating districts are those that use services offered by a BOCES. They do not have to be components to participate in a service, but they are required to pay for the costs of those programs. A district may be a component of one BOCES and participate in the services of a different BOCES. When this occurs BOCES cross-contract with one another. The structure to manage these programs is the Cooperative Shared Service Agreement, or CO-SER.

School districts that are components or participate in services provided by a Board of Cooperative Educational Service (BOCES) are eligible for BOCES Aid on certain expenditures and services less any deductions. Each BOCES receives aid payments on behalf of their component districts in February, June, and September. Aid is provided for any approved service or administrative expenditures from the previous year and approved facilities expenditures for the current year. If an expenditure is not approved, then that amount will not be aided under BOCES Aid because any “unapproved” BOCES expenses are not considered aidable. BOCES distributes aid to component districts according to their proportionate level of participation. Districts that participate in a service of another BOCES will have their aid processed and paid through their home BOCES.

Depending on the type of expense or service received, districts may be eligible for one of three different types of BOCES Aid. The three categories of BOCES Aid are Administrative, Services and Facilities. Each category of BOCES aid is calculated differently, depending on the approved expense and the selected aid ratio. BOCES Aid is an expense-based aid. Therefore, the greater the expense, the greater the amount of aid which is generated.

Included within this guidance document is an annual guide to selected day-to-day activities of the typical BOCES Business Office. This document is intended as a general guide only. We recommend that you tailor the calendar to suit your individual BOCES-specific dates and activities. The State Education Department has five Handbooks that govern how BOCES operate. The [BOCES Handbooks](#) can be found on their website.

We have also included appendices containing selected documents, forms, and other information.

BOCES Aid Ratios

The calculation of BOCES Aid for Administration is based on one of the following aid ratios:

- Resident Weighted Average Daily Attendance (RWADA) Aid Ratio
- Millage Ratio

The Selected BOCES Aid Ratio for Administration and Services is based upon the greater of the two ratios. Should the greatest of the two ratios for BOCES Administration and Services above fall outside of the set Minimum Ratio of 36%, or the set Maximum Ratio of 90%, then the Minimum or Maximum Ratios will become the selected aid ratio.

RWADA Aid Ratio (applied to 2024-25 expenditures for 2025-26 aid year):

$$1 - \left(0.51 \times \frac{2022 \text{ Actual Valuation} / 2023-24 \text{ RWADA}}{\$1,154,000} \right)$$

Millage Aid Ratio (applied to 2024-25 expenditures for 2025-26 aid year):

$$1 - \frac{0.008}{\text{District Tax Rate}}$$

The denominator used within the calculation for the Millage Aid Ratio is the District Tax Rate.

$$\text{District Tax Rate} = \text{Local Levy}^1 / \text{Full Value}$$

BOCES Administrative and BOCES Services Aid is calculated by taking the product of the Aidable Expense and the Selected BOCES Aid Ratio which will be the higher of three possible Ratios.

The BOCES Aid Ratio used in determining aid for Facilities expenditures is the RWADA Aid Ratio. There is no minimum aid ratio for the Facilities Aid category. Therefore, if a district/BOCES has an RWADA ratio of 0%, then no aid will be generated.

¹ For purposes of calculating BOCES Aid, the levy includes STAR and any payments in lieu of taxes (PILOT) received by the school district pursuant to Section 485 of the Real Property Tax Law.

BOCES Aid Ratios (*continued*)

RWADA Changes During the School Year:

BOCES projections are compiled based on information from the New York State Education Department's (NYSED) databases (i.e., November, February, etc.). The initial projection is used by the Governor's Office for the Executive Budget Proposal. Both the RWADA and Millage aid ratios are made available under NYSED's November database well after BOCES submits their initial projections to the Department in October. Prior year RWADA and/or Millage aid ratios are tentatively applied in WinCap and later updated in January for projections provided under the February database for more accurate BOCES aid projections.

Types of BOCES Aid

BOCES Administrative Aid

BOCES Administrative expenditures are accounted for under CO-SER 001. These include expenditures for the Board of Education, District Superintendent, Central Administration, Business Office, Retiree Health Insurance, among others. BOCES Administrative Aid provides reimbursement for base year administrative costs less the following².

- Sum of all administrative annualized salaries which exceed \$30,000, this is referred to as Excess Salaries³
- Miscellaneous Revenue
- Prior Year Refunds
- BOCES Unapproved Expenditures (for the portion of any service that is not aidable)

BOCES administrative costs may be allocated among component and/or participating districts based on either:

- Full value
- RWADA
- Public school enrollment

BOCES Administrative Aid is calculated separately for each component school district as follows:

[Approved Administrative Costs for Base Year (Less Unapproved Expenditures, Excess Salaries, Miscellaneous Revenue, and Prior Year Refunds) X Selected BOCES Aid Ratio]

*****The minimum aid ratio is 36%; maximum aid ratio is 90%***

² The Administrative cost cap - Administrative costs in excess of 10% of total Board expenditures is no longer an applicable aid deduction as of the 2015-16 SAMS claim year

³ Excess salaries may be funded by miscellaneous revenue. Applying these revenues to excess salaries will reduce the deduction to aidable expenditures.

Types of BOCES Aid (*continued*)

BOCES Services Aid

BOCES Services Aid provides reimbursement for base year service costs. Base year is defined as the school year prior to the current year. Services are aidable only to the extent they are approved for aid by SED.

Eligible services include, but are not limited to:

- Career and technical education
- General education itinerant teacher services
- Instructional support
 - Curriculum development
 - Staff development
 - Technology services
- Other support services:
 - Business office support
 - Public information
 - Health and safety
 - Cross Contracts with other BOCES
 - Community Schools Services provided to districts

Salaries of service providers are aidable up to \$30,000 and/or 0.6 FTE for itinerant services. BOCES services costs are allocated among component and/or participating districts based on participation.

The 2025-26 enacted budget increases the BOCES aidable cap to \$60,000 over a three-year period. The increase will have a phase-in approach beginning with an increase to \$40,000 for the 2026-27 school year. In the 2027-28 school year it will increase to \$50,000 and will be set at \$60,000 in the 2028-29 and thereafter.

Should a district need more than a .6 FTE to serve their needs, the state's intention is that they should consider hiring an employee for this position in their school. The school may desire to still use the BOCES service, but the aid will not be received on the portion that is over .6 FTE.

Types of BOCES Aid (*continued*)

BOCES Services Aid

Services Aid is calculated separately for each school district as follows:

(Approved Services Expenses for Base Year [Less Deductions]) X Selected BOCES Aid Ratio

*****The minimum aid ratio is 36%; maximum aid ratio is 90%***

The following services/expenses are not eligible for BOCES Aid:

- Special education services. These services are aided under districts' Foundation Aid and Public High-Cost Excess Cost Aid categories.
- Transportation related services – e.g., bus radio service, expenditures for transporting pupils to and from BOCES classes. Transportation Aid is provided for these services and claimed by the school districts.
- Educationally Related Support Services (ERSS) & English Language Learners (ELL)
- Employment Preparation Education (EPE)
- Certain Third-Party Contracts (i.e., consultant hired by BOCES to do work for a particular program)
- Cooperative Maintenance or Municipal Services. There are CO-SERs for Maintenance services that receive BOCES Aid, however transportation maintenance is not BOCES aidable because it aided under transportation and claimed by the school districts. No municipal services CO-SERs exist, but there can be intermunicipal contracts with municipalities which do not receive BOCES Aid. BOCES would enter this under a miscellaneous revenue code which will act as a deduct. BOCES Aid would not be received by the municipality.
- Consumable Items - items that become school district property such as supplies or material, and personal services. Examples of this include:
 - Paper from Print Service. The labor and cost of printing is aidable, the paper and supplies are not.
 - Parts in a Technology Repair Service. The labor is aidable, the parts are not.
- Service expense funded with Smart School Bond Act (SSBA) funds
- Any expense incurred to conduct water testing. Districts are to claim these expenses under Form FB, Schedule W and BOCES would then deduct the expense from each participating district's aidable BOCES expense for any related service.

Types of BOCES Aid (*continued*)

BOCES Facilities Aid

BOCES Facilities Aid provides reimbursement for current year approved expenditures for:

- Facility construction, purchase, or lease of instructional space
- Rental expense for classrooms in districts or other instructional space
- Approved debt service payments on debt instruments
- Expenditures from budgetary appropriations/capital reserves

Facilities costs are allocated among component and/or participating districts based on either:

- Full value
- RWADA
- Public school enrollment

Facilities Aid is always paid based on RWADA Aid Ratio and is calculated for component school districts as follows:

$[(\text{Approved Facilities Expenses for Current Year Less Miscellaneous Revenue or 5031 Interfund Transfer}) \times \text{RWADA Aid Ratio}]$

Types of BOCES Aid (*continued*)

Note About BOCES Surplus

BOCES surplus is money that was not spent during the year. As such, it is returned to the component school districts. When processing BOCES Aid the formulas utilize actual expenditures, therefore the surplus returned to the districts does not receive BOCES Aid.

BOCES Surplus

- BOCES surplus is a mandated accounting process that protects school districts and taxpayers because excess funds are always refunded.
- BOCES refund is revenue that is often derived due to an increase of purchased services above and beyond the initial service request of component districts and not spent during the year. As such, it is returned to the component school districts.
- Unlike businesses and school districts, BOCES begin each year with a \$0 balance. Meaning, by law, they are very limited in how they can reserve funds. In layman's terms, BOCES are not allowed to maintain a savings account.
- BOCES annual costs are set to handle unexpected liabilities, such as energy increases and fluctuations in student enrollment. This ensures that BOCES are not requesting critical operational funds from school districts in the middle of the school year.
- BOCES budgets are prepared prior to school districts making commitments about service subscriptions. As a result, BOCES budgets are at best estimates and predictions. BOCES are required by law to prepare their budgets more than 18 months in advance of the last day of the school year.
- BOCES are complex, yet highly effective entities that help schools and municipalities share resources and contain costs. Due to their cooperative nature, BOCES have been cited as a model for cost savings in New York state.

Source: <https://www.boces.org/boces-surplus/>

[\(See Appendix N\)](#)

Claim Process for BOCES Aid and BOCES Aid Projections

BOCES submit aid claims on behalf of component districts using the SAMS Business Portal. Actual claims are reported for the prior year (except for Rent and Capital – CO-SER 002 – which is claimed on a current year basis) and the estimated expenses are reported for the current year.

Districts can review the expense and aid generated from the information submitted to NYSED by their BOCES for administrative, general programs or services and facilities by reviewing their BOCES aid output report titled “Component School District BOCES Aid Report”. This report can be reviewed through NYSED’s public State Aid website or via SAMS.

BOCES Aid Projections

- The Governor’s Budget projections, which are released in January, are based on the estimates the BOCES submits for administrative, service and facilities expenses on the behalf of their components as of November 1st (“November 15th database”)
- Submitted through SAMS as of the last BOCES submission prior to November 1st due date
- Uses projected aid ratios under the Governor’s Budget Proposal for the coming year
- BOCES should enter projected aid ratios (RWADA and Millage) into WinCap

Final Aid Projections (April) are based on data submitted as of January 15th for the February 15th database. Districts should consider if their BOCES Aid output reports reflect accurate estimates regarding services being purchased from a BOCES.

Note: Most BOCES do not adjust components service requests to reflect the unknown surplus to components. BOCES are recommended to advise their component districts to use caution if they plan to “Budget” an amount for surplus. This surplus amount should be deducted from their BOCES Aid estimate. As a best practice for BOCES, the BOCES Business Official should communicate the estimated timeline for the release of the BOCES surplus to their component districts.

Payment Schedule and BOCES Output Reports

BOCES aid is paid directly to BOCES and then distributed to component districts based on the following payment schedule:

- February 1 - 25%**
- June 1 - 30%
- September 1 - 45% or balance due to district

***The February Aid payment will be net of the BOCES Aid payment less the amount of contributions due to the teachers' retirement system. You need to plan for this in your cash flow analysis as you will be sending your districts the gross amount of their full aid amount.*

The BOCES Aid payments in February and June are computed based on the lesser of the State budget run or actual claims. If the claims are greater than the budget run, then balance due to the district will be paid in September.⁴

BOCES Output Reports

There are three output reports pertaining to BOCES Aid for component districts which are generated by NYSED. These reports provide helpful information which can be used by BOCES and school districts to ensure all aidable expenses for administrative, services, and facilities are included within the aid calculation. The three BOCES Aid output reports are:

- Component School District BOCES Aid (BOC-CMP)
- Estimated Component School District BOCES Aid (EST-BOC-CMP)
- BOCES Component Aid Report by PSN

Additional reports are made available for each BOCES which are also generated by NYSED. These reports allow you to review BOCES level data which goes into some of the calculations for BOCES Aid. See Appendix H to review the full list of additional reports which are available for BOCES within the BOCES SAMS Financial System.

⁴ BOCES aid payments will be computed using the SA-114, which may be found in the SAMS business portal or on NYSED's State Aid Unit website as one of the output reports for a BOCES.

Payment Schedule and BOCES Output Reports *(continued)*

BOCES Component School District Output Reports

The Component School District BOCES Aid output report displays all aid which is payable to component school districts for the current school year. This report breaks the aid payable down into the three aid categories (Administrative, Services, and Facilities) which were discussed above. The Estimated Component School District BOCES Aid output report provides the same information as the current Component School District BOCES Aid report, but it does not list the aid payable amount. However, the estimates provided under this report allow you to calculate projected aid based on the Administration, Service, and Facilities expenses listed for the upcoming year by applying the applicable aid ratio.

Excerpts from Sample Component School District BOCES Aid Output Report:

14	ADMINISTRATIVE EXPENDITURES ALLOCATED TO THIS COMPONENT	(COMPONENT ALLOCATIONS FORMS (PSN 001))	475,743
15	REFUNDS OF PRIOR YEARS ADMINISTRATIVE EXPENSE	(COMPONENT ALLOCATIONS FORMS (PSN 001))	554
16	MISCELLANEOUS UNAPPROVED ADMINISTRATIVE EXPENSE	(UNAPPROVED SERVICES FORMS)	2
17	SELECTED ADMINISTRATIVE DEDUCT	(COMPONENT ALLOCATIONS FORMS (PSN 001))	19,526
18	AIDABLE ADMINISTRATIVE EXPENSE	(ENT 14 - SUM OF ENTS (15 - 17))	455,661
19	SELECTED BOCES SHARING RATIO FOR ADMIN AND SERVICE AID	(ENT 12)	0.642
20	ADMINISTRATION AID PAYABLE TO THIS COMPONENT	(ENT 18 * ENT 19)	292,534

Administrative Aid Section

100	TOTAL AIDABLE SERVICE EXPENSE	(ENT 93 - SUM OF ENTS (94 - 99))	1,725,049
101	TOTAL SERVICE AID PAYABLE TO THIS COMPONENT	(ENT 100 * ENT 12)	1,107,481

Services Aid Section

102	AIDABLE RENT EXPENSE ALLOCATED TO THIS COMPONENT	(CAPITAL AND RENT EXPENDITURES FORM, COMPONENT ALLOCATION OF RENTAL OF FACILITIES (LINE 9))	107,497
103	BOCES SHARING RATIO FOR RENT AND CAPITAL AID	(ENT 13)	0.642
104	RENT AID PAYABLE TO THIS COMPONENT	(ENT 102 * ENT 103)	69,013
105	AIDABLE DEBT SERVICE AND CAPITAL OUTLAY EXPENSE	(CAPITAL AND RENT EXPENDITURES FORM, COMPONENT ALLOCATION OF CAPITAL EXPENDITURES (LINE 6))	0
106	AID ON DEBT SERVICE AND CAPITAL OUTLAY PAYABLE TO THIS COMPONENT	(ENT 105 * ENT 103)	0

Rent Aid Section

Capital Outlay and Debt

114	TOTAL BOCES AID PAYABLE TO THIS COMPONENT	(ENT 107 + ENT 113)	1,469,028
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Total Aid Payable

Line numbers 14,100, and 102 reflect the aidable expense amount with excess salaries and deducts already factored into the calculation.

Payment Schedule and BOCES Output Reports (*continued*)

BOCES Component Aid Report by Program Serial Number (PSN)

Under the BOCES Component PSN output report, you will find information such as BOCES expenses, deductions, and aid in detail by CO-SER for each BOCES program. The PSN is your localized 3-digit service code provided by that specific BOCES/Provider.

Recent changes within this report now allow administrative and facilities details to be displayed. These details were previously only found on the Component School District Output Report. The BOCES Component Aid Report by PSN should be utilized by districts and BOCES to identify annual differences in aidable expenditures. This PSN report can be used to identify any changes in purchased programs or to simply verify information. These changes may include those for new services, reduction in services, any changes in aid ratio(s), and for any cross contracts not projected.

The expense for allocation to component districts for every PSN is included within this report. This report shows the various factors which go into the Governor's Executive Budget Proposal (made available in January) or the Final Aid Projections (which typically become available in the spring). Using this output report, you can review each expense category to be certain that each item aligns with your own internal records.

Note: Districts that cross-contract for services with another BOCES, the aid is claimed and reported under the Component district's home BOCES, not the providing BOCES.

Summary Page of Sample Component Aid Report by PSN

Cmp BOCES PSN	Activity Code	Activity Name	Component BEDS	Provider BEDS	Provider PSN	CY Aid Ratio	Allocated Expense after BOCES Level Deductions	Refund of Prior Yr Exp	Excess Salaries: This BOCES EXCEPT PSN 001 = Select Admin Deduct	Excess Salaries: Other BOCES	UAS: This BOCES	UAS: Other BOCES	Other Misc. Ded.	Aidable Exp	Aid	Exp Yr
001	1000	Administration	461300	469000	001	0.786	1,681,559	71	184,185	0	0	0	0	1,497,303	1,176,880	2023-2024
001	1000	Administration	461300	469000			1,748,624	1,210	195,779	0	0	0	0	1,551,635		2024-2025
002	1900	Cap & Rent	461300	469000	002	0.786	897,010	0	0	0	0	0	0	897,010	705,050	2024-2025
002	1900	Cap & Rent	461300	469000			930,056	0	0	0	0	0	0	930,056		2025-2026
101	3000	General Occupational Education	461300	Various	Various	0.786	1,789,267	0	462,093	0	0	0	0	1,327,174	1,043,159	2023-2024
101	3000	General Occupational Education	461300	Various			2,066,005	0	518,962	0	0	0	0	1,547,043		2024-2025
355	5810	Driver Education	461300	Various	Various	0.786	32,772	0	7,587	0	0	0	0	25,185	19,795	2023-2024
355	5810	Driver Education	461300	Various			0	0	0	0	0	0	0	0		2024-2025
402	5873	Alternative Education - Secondary	461300	Various	Various	0.786	414,766	0	156,965	0	0	0	0	257,801	202,632	2023-2024
402	5873	Alternative Education - Secondary	461300	Various			338,196	0	126,150	0	0	0	0	212,046		2024-2025
403	5880	P-Tech	461300	Various	Various	0.786	268,251	0	99,776	0	0	0	0	168,475	132,421	2023-2024
403	5880	P-Tech	461300	Various			423,135	0	154,124	0	0	0	0	269,011		2024-2025
405	5841	Gifted and Talented: Central	461300	Various	Various	0.786	2,340	386	0	0	0	0	0	1,954	1,536	2023-2024
405	5841	Gifted and Talented: Central	461300	Various			1,950	89	0	0	0	0	0	1,861		2024-2025
406	5841	Gifted and Talented: Central	461300	Various	Various	0.786	3,974	0	181	0	0	0	0	3,793	2,981	2023-2024
406	5841	Gifted and Talented: Central	461300	Various			4,231	0	230	0	0	0	0	4,001		2024-2025
407	5873	Alternative Education - Secondary	461300	Various	Various	0.786	431,901	0	206,471	0	0	0	0	225,430	177,188	2023-2024
407	5873	Alternative Education - Secondary	461300	Various			360,970	0	120,762	0	0	0	0	240,208		2024-2025
408	5873	Alternative Education - Secondary	461300	Various	Various	0.786	709,541	0	201,305	0	0	0	0	508,236	399,473	2023-2024
408	5873	Alternative Education - Secondary	461300	Various			900,935	0	234,686	0	0	0	0	666,249		2024-2025
412	5916	Equivalent Attendance Education	461300	Various	Various	0.786	2,058	0	153	0	0	0	0	1,905	1,497	2023-2024
412	5916	Equivalent Attendance Education	461300	Various			3,279	0	54	0	0	0	0	3,225		2024-2025
		Total Actual (Including 001 and 002)					9,293,888	148,806	1,521,762	193,379	16,236	21,778	0	7,391,927	5,810,056	2023-2024
		Total Estimate (Including 001 and 002)					10,178,102	109,044	1,578,879	192,633	700	0	0	8,296,846		2024-2025
<p>SUMMARY:</p> <p>TOTAL AIDABLE SERVICE EXP FOR CURRENT YEAR AID, EXCLUDING 001 AND 002 : 4,997,614</p> <p>TOTAL AIDABLE SERVICE EXP FOR PROJECTED YEAR AID, EXCLUDING 001 AND 002 : 5,815,155</p> <p>TOTAL AIDABLE SERVICE EXP EXCLUDING 001 AND 002, YEAR TO YEAR DOLLAR CHANGE: \$817,541</p> <p>TOTAL AIDABLE SERVICE EXP EXCLUDING 001 AND 002, YEAR TO YEAR PERCENT CHANGE: 16.36%</p> <p>CURRENT YEAR AID ON ALL SERVICES, EXCLUDING 001 AND 002 : (2 Decimals)Not Applicable for Use All Components Option</p>																

Under the final page of this output report, you will find the summary section as illustrated above. This summary provides the current and projected total aidable service expense for each of the various service CO-SERs. The current year aid on all services is included under this summary page as well. Please note, the total aidable expenses listed for the current and projected years within the summary section do not include expenses for the administrative nor capital CO-SERs.

Excess Salaries

According to NYS Education Law §1950(5B), BOCES Aid may be earned on salaries up to the first \$30,000 per year for administrative and service personnel. Salaries which exceed \$30,000 are deducted from expenditures for the purpose of calculating aid on BOCES services.

Excess Salary Thresholds

- \$30,000 per year for full-time employees. \$40,000 for 2026-27 school year, \$50,000 for 2027-28 and \$60,000 in 2028-29 and thereafter.
- \$150 per day for substitute teachers
- \$25 per hour for person employed on a 6-hour day
- \$30 per hour for person employed on a 5-hour day

200 days shall constitute a full session regardless of the actual number of days any one teacher is employed per agreement with NYS Teachers Retirement System and the Office of the State Comptroller.

Additional Items to Consider in Excess Salary Calculation

Review your Excess Salary Listing for the following additional pay items:

- Vacation – Extra Pay (Exempt)
- Health Buyout (Exempt)
- Retirement Benefits (Exempt)
- Shift Differentials (Include in Salary)
- Club Advisor/Stipends (Include in Salary)
- Master Pay (Include in Salary)

Excess Salaries (*continued*)

Sample Excess Salary Calculations

Example #1:

A starting Teacher receives an annual salary of \$45,000. The teacher has a master's degree which by contract adds \$2,100.

$$\begin{array}{r} \$45,000 \\ + 2,100 \\ \hline \$47,100 \text{ less } \$30,000 = \$17,100 \text{ Excess Salary to deduct} \end{array}$$

Example #2:

An individual employee working 2 positions:

- The same teacher is working 2 days a week in Administration and 3 days a week as a teacher:
 - 2 Days in Administration = 40%
 - 3 Days in Instruction = 60%
- If total Excess Salary is \$17,100, report the Full Excess Salary amount by program:
 - 40% in Administration = \$ 6,840
 - 60% in Instruction = \$10,260

Example #3:

A Teacher working 2 days in an unaidable service:

- 2 Days as Special Ed Teacher = 40%
- 3 Days in Administration = 60%

Only report the Excess in Administration: \$17,100 Excess Total x 60% = \$10,260. Do not report anything for the unaidable Special Education service.

Excess Salaries (*continued*)

Deduction for Excess Salaries

Any salaries which exceed the threshold listed are deducted from approved expenditures for purposes of calculating BOCES Aid. BOCES are required to report the excess salary to the department and may reduce any salaries that are over the limit with related revenue by reviewing the revenues in services with excess salaries to see if any excess salaries may be applied to non-aidable customers.

There are multiple ways to reduce the deduction for excess salaries. One method is to prorate the excess salaries to Unaidable Services for both special education and federal funds, if applicable. Another method is to prorate excess salaries to any of the 700 CO-SERs. This method would apply some excess salaries to Unaidable Services such as Special Education, Adult Education, and Federal Programs that pay for the 700 services.

BOCES CO-SER Groups and Details	
Program/Service Code	Program/Service
001	BOCES Administration
002	BOCES Capital and Rent
100	Career and Technical Education
200	Special Education Services for Pupils with Disabilities*
300	Itinerant Services
400A	General Instruction: Summer School
400B	General Instruction: All Other
500A	Instructional Support: Technology Services
500B	Instructional Support: Staff Development
500C	Instructional Support: Other
600	Other Services
700	Operation & Maintenance of BOCES Facilities & Other Internal Services**

*Special Education Services are aided under Foundation Aid and Public High-Cost Excess Cost Aid and do not generate BOCES Aid. **Expenses for these services support other BOCES service programs and are aided only to the extent that internal service expenses are allocated to BOCES Aidable service programs.

BOCES Annual Reminders

Task	Due Date	Notes	Priority
Calculate Surplus	7/20	Report to your components and cross-contract BOCES your surplus from previous year's services.	Recommended Best Practice
Calculate Excess Salaries	7/20	Send Notice of Charge of Excess Salaries to Other BOCES. See Appendix I.	Recommended Best Practice
Prepare BOCES: SA-156 (Attendance for Students with Disabilities and Equivalent Attendance) Send to districts for their September SAMS filing	7/31	Districts need this data for September filing of district Form A in SAMS. BOCES should work together with districts on any questions regarding these counts.	Recommended Best Practice
Review schedule of BOCES debt service payments (Bonds, BANS, etc.) for year	7/31	Schedule should include debt service for all capital projects within your BOCES.	Recommended Best Practice
Gather information for SA-111 and other State Aid Forms for prior year	7/31	Gather info for the SA-111 and other State Aid claims (Due September 1 st). Summarize first and second semester attendance and membership.	Recommended Best Practice
File with SED that all 2023-24 certified AS-7 contracts have been received	8/1	Commissioner Ed Law 1950 § 4 District Superintendents must verify via the NYSED Business Portal that all AS-7 contracts between districts for services from your BOCES are on file.	Required
Education Law 2053- Attorney reporting	8/15	All Districts and BOCES should submit their report on legal expenses and services. For further guidance please visit http://www.p12.nysed.gov/mgtserv/2053/ .	Required

BOCES Annual Reminders (*continued*)

Task	Due Date	Notes	Priority
Prepare BOCES SAMS Forms - SA-111 and other State Aid forms.	8/15	See Appendix I	Required
Report 2 nd Report of EPE Contact Hours	9/15	Claim EPE Hours thru June 30 th by projections.	Required
Submit SA-111 BOCES Annual Financial Report	9/1	Report contains detailed expenditure & revenue data for the prior school fiscal year. The report must be filed annually with the Comptroller (within 60 days after the close of the fiscal year); however, it also constitutes a State Aid claim form since a substantial portion of the data reported is used in the calculation of BOCES Aid.	Required
BOE Receive and Accept External Audit, Develop Corrective Action Plan	September	Resolution needs to be passed to accept the External Audit. Board needs to give input on Corrective Action Plan (CAP). Audit is due by October 15 th .	Required
BOCES submit SAMS state aid claims and projections	10/01	Detailed financial information used to calculate current year BOCES Aid and provide BOCES Aid projections to the Executive and Legislature.	Required
Final Local and Statewide Uniform Cost Methodology	10/01	The local cost report provides information on the cost of each service in a BOCES based on a methodology approved annually by at least three-quarters of the participating component districts. This statewide report provides information on the same services based on a uniform methodology in regulation. Both a preliminary and final report for each school year is filed.	Required

BOCES Annual Reminders (*continued*)

Task	Due Date	Notes	Priority
Submit BOCES Annual 602 Report to SED	10/15	Details financial & statistical outcomes of BOCES, tuition costs for selected programs, per pupil cost information, & aggregate expenditure data for BOCES administrative, capital & service functions. Must include changes from the year prior to the report year for all data. http://www.p12.nysed.gov/mgtserv/boces/finance_statistics/	Required
Revisions to the SA-111 and other State Aid data should be completed by mid-October in time for November 15th statutory data file for aid transmissions and data	10/15	Inaccurate or no data for a district will appear on Executive budget run in January if SAMS forms sets are "missing", "incomplete" or "cannot be cleaned".	Recommended Best Practice
Submit BOE Resolution to accept External Audit and Corrective Action Plan (CAP)	10/15	Submit to SED thru the Business Portal. Failure to submit may cause Aid Payments to be held. May file 30-day waiver if needed.	Required
Submit BOCES wide and building-level emergency response plan to NYS Police and local law enforcement via NYSED's business portal within 30 days of adoption, but no later than October 15 th	10/15	BOCES will still need to provide a copy to local law enforcement.	Required
State Aid Projection Data - review and update; submit revisions to SED by October 30 th	10/30	Must be submitted by deadline to make it into the statutory data file transmission of aids and projections to DOB and the State Legislature.	Recommended Best Practice
BOCES Report Card	12/2	Report CTE Tuition	Required

BOCES Annual Reminders (*continued*)

Task	Due Date	Notes	Priority
BOCES Cost Effectiveness of Instructional and Non-Instructional Technology	12/16	BOCES operating services with a computer equipment component are required to develop cost data for specified categories for component districts and submit copies SED.	Required
BOCES - service requests for next year (preliminary)	12/31	Request Initial Requests from Components for 2026-27 services.	Recommended Best Practice
Update BOCES Aid Claim for Projections	1/15	If needed, update the projected Aid Claim to be included on the February Output Reports.	Best Practice
Annual Classroom Leases	2/1	Once signed component Classroom leases have been returned signed, submit statement to SED.	Recommended Best Practice
Collect shared services requests from component districts	2/1	Request for shared services should be filed by components each year no later than February 1 st Final Request for 2026-27 Services.	Required
Report EPE Contact Hours	2/1	Report July 1-December 31 Contact Hours	Required
Capital Exclusion Reporting to Components	2/1	BOCES and their component school districts should collaborate to develop a calculation of the planned expenditures and potential deductions for State, Federal aid, or other funds by February 1 each year.	Required

BOCES Annual Reminders (*continued*)

Task	Due Date	Notes	Priority
List of Active Services	2/15	As part of BOCES to run reports in SAMS to detail a list of active services - Preliminary Approval Document (PAD) BOCES Handbook 4.	Required
BOCES Allocation of Costs Worksheet	3/3	To pro-rate between proposed budget for admin & program costs salaries & other expenditures to support positions divided between admin.& central operations.	Required
BOCES Report Card (Academic)	4/1	To include measures for academic performance of BOCES, on a school by school, or program by program, basis and measures of fiscal performance of the Supervisory District. It shall also compare those measures to statewide averages for all BOCES. http://www.p12.nysed.gov/mgtserv/boces/reportcard/	Required
BOCES SAMS CO-SER Rollover	4/3	NYSED performs CO-SER rollover in SAMS. Review List of Active Services (LAS) Form in SAMS BOCES Financial system to ensure data is cleaned and certified prior to the rollover.	Required
BOCES SA-116 Rent Claim Form	5/1	Detailed information about current year BOCES leases, and the allocation of lease expenses across component school districts. The data is used to calculate BOCES Facilities Aid.	Recommended Best Practice
BOCES SA-109 Capital Construction Claim Form	5/1	Current year cash & debt service expenditures for BOCES capital projects to calculate current year Facilities Aid. Report on behalf of component districts.	Required
BOCES Capital Exclusion Reporting in NYSED's Business Portal	5/12	Complete survey within NYSED's Business Portal under Ed Management. BOCES are required to report the Capital Exclusion figures previously sent to component districts for tax cap calculation purposes on an annual basis. The due date for this is the same due date for districts to file their annual property tax report card.	Required

BOCES Annual Reminders (*continued*)

Task	Due Date	Notes	Priority
BOCES Report Card (Fiscal)	5/15	Financial Data (expenditures and revenues) and data on pupil outcomes.	Required
Supervisory District Survey	Needed whenever a vacancy occurs in the Office of District Superintendent in any Supervisory District/BOCES.	Allows SED to assess if a Supervisory District/BOCES Organization is satisfactory or if further analysis is required in the form of a study if none has been conducted within 5 years. Information gathered within survey is based on internal BOCES data as well as letters from component districts.	Required
SBM-4/BOCES Budget Form	6/16	Submit to NYSED's Educational Management Services Office via email.	Required
Preliminary State/Local Cost Report	6/16	Submit to NYSED's Educational Management Services Office via email.	Required
Approval of Purchase of CTE Equipment/Installment Purchase Agreement	6/30	Submit to NYSED via the Business Portal.	Required

Note: Use our BOCES Annual Task Tool (BATT) as well to supplement your annual “To-Do Lists”

<https://www.questar.org/wp-content/uploads/2024/05/BOCES-Annual-Task-Tool-BATT-Updated-1-8-24.xlsx>

Appendix A

Budget Calendar (Suggested Dates Only)

We suggest that you create this calendar for your BOCES. Start with the Budget Vote date in May and work back up to the top.

Sample BOCES Budget Calendar	
October 1	Payroll Verification to ensure proper coding of personnel
October 10	Prospective Fringe Benefit Rate Development
October 10	Review budget calendar with Executive Team
October 15	Rollover salary and benefit data in WINCAP budget development
October 15-30	Review interdivisional transfer charge methodology with Program Managers
October 20-30	WinCap Budget Development Training
November 1	WinCap Budget Development- Open to All- Begin Developing Budgets
November 15	Final Transfer Budget Allocations to Program Managers
December 1-15	Administrative Review of Program Budgets
December 15	Admin and Capital Budgets Completed
December 15-25	Rate Setting Meetings with Program Managers
December 31	All program budgets due - review Admin and Capital budgets internally
January 1-15	Review budgets with Superintendents Advisory Committees
January 15-30	Present Admin Budget and Program Rates at Business Officials Meeting
February	Board Meeting: Present Budgets and Rates
February 15	Budget Book/Newsletter Information Due to Communications Department
February 28	Update Budget Figures on Public Notice
March 1	Open FSR System to School Districts
March 15	Annual Meeting Notice of Date and Time of Meeting sent to Components
March 15-31	Nominations of Candidates for Board Election (within 30 days before vote)
March 15-31	First notice of annual meeting (14 days prior to Annual Meeting)
April 1-5	Second notice of annual meeting
April	Annual Meeting
April 16-30	Administrative Budget Vote & Board Elections
May	Board Meeting: Adoption of Final Budgets
May 1	Service Commitments due back from Districts
May 15	Latest date BOCES board must adopt final program, capital, and administrative budget
June 15	SBM-4 Due to SED
July 1	Implement new year budget

Appendix B

Major CO-SER Groups and CO-SER Process

Major CO-SER Groups and Descriptions	
Functional Categories	Related State Activity Code(s)
001 Administration	1000
002 Capital	1900
100 Career Education	All Career Education activity codes
200 Special Education	All Special Education activity codes
300 Itinerant Services	All Itinerant Service activity codes
400A Summer School	5875
400B Other General Instruction	All Other General Instruction activity codes
500A Technology	6316, 6320, 6360, 6361, 6364, 6367
500B Staff Development	6211, 6261, 6262, 6368
500C Other Instructional Support	All Other Instructional Support activity codes
600 Other Services	All Other Services activity codes

Appendix B

Major CO-SER Groups and CO-SER Process (*continued*)

(Services are provided at the request of component districts in response to an established need and must be shared.)

1. Two or more School Districts determine a need for a service and collaborate with the BOCES to explore offering a “new” service.
 - ***New = a service new to that BOCES or a new type of service that is non-existent anywhere***
2. BOCES consults the CO-SER Criteria Guidelines System (CCGS) to determine if the service activity already exists.
 - ***If service exists, BOCES follows the criteria-guideline for that service to write a program using SAMS (State Aid Management System).***
 - ***If a non-existent service, BOCES contacts BOCES staff at Ed Management Services to discuss potential for the new service***
3. Program description completed in SAMS, certified by District Superintendent, and submitted to NYSED.
 - ***Program description will identify the State Activity Code as well as Program Serial Number (PSN) which is unique to that service and in that BOCES***
4. NYSED Educational Management Services will review all submitted CO-SERS by the BOCES to determine if the proposed service is legal, appropriate, and shared.
5. After program description is reviewed and approved, it will be determined if aidable, non-aidable, or with aid restrictions.
6. Once the status of the service is determined – i.e., approved or disapproved, the BOCES will be notified via SAMS emailing system.

<https://eservices.nysed.gov/srr/ccgs> welcome

Appendix C

Federal and State Funded Projects

Forms	Purpose	Due Date
FS-10 or FS-20	Proposed Budget	See Note Below *
FS-10-A	Budget Amendment	As needed
FS-25	As frequently as monthly	Districts may request an advance of funds to cover not more than 30 days of anticipated expenses
FS-10-F	Final Expenditure Report Short Form may be used for certain projects.	Federal Project – 90 days after project ends State Project – 30 days after project ends

*LEA Application for ESSA-Funded Programs (ESSA Title I Parts A & D, Title II Part A, Title III Part A, Title IV Part A and Title V Part B) is due to the New York State Education Department via the Business Portal by August 31st. Application due dates vary for other State and Federal grants. Mail signed originals and two hard copies of each FS-10 Budget Form to NYSED.

BOCES will receive 20% of the approved budget upon approval. Subsequent payments are based on FS-25 submissions. The last 10% is held until receipt of FS-10-F.

For Federal project purposes, only equipment costing \$5,000 or more per unit is considered equipment. Under \$5,000 should be budgeted as materials and supplies. All equipment purchased for Federal projects needs to be labeled and tracked as a separate inventory.

When budgeting for state and federal projects, keep in mind employee benefits and indirect cost rates may change from year to year.

<http://www.oms.nysed.gov/cafe/guidance>

Appendix D

BOCES Aid 101 – Quick Reference Guide

STATE AID & FINANCIAL PLANNING

BOCES Aid

General Facts

- \$1,310,650,911 billion of BOCES Aid was be paid out in 2024-25
- Big 5 City School Districts (Buffalo, Rochester, Syracuse, Yonkers, and NYC) are not eligible to be members of BOCES (No BOCES Aid)
- 4 Districts have elected not to be a component of BOCES (No BOCES Aid): Albany, Hoosick Falls, Mamaroneck, and Newburgh

More than 95% of NYS School Districts are projected to receive BOCES Aid in 2025-26

Types of BOCES Aid

BOCES Administrative Aid

1. Reimbursement for base year admin. costs less certain deductions
2. 3 options for allocating costs among components
3. Min. aid ratio = 36%

BOCES Services Aid

1. Reimbursement for base year service costs less certain deductions
2. Not all services are eligible for aid
3. Approval for aid from SED
4. Min. aid ratio = 36%

BOCES Facilities Aid

1. Reimbursement for current year approved facility expenses
2. Expenses include construction, purchase, or lease
3. No min. aid ratio

Aid Ratios, Claim Process and Aid Payments

- Two ratios used in BOCES Aid – RWADA Aid Ratio and Millage Ratio
- Maximum BOCES Aid Ratio is 90%
- Aid ratios subject to change yearly
- BOCES submit aid claims on behalf of component districts
- Districts can see expenses and aid on SED Output Reports (<https://stateaid.nysed.gov>)
- Aid is paid directly to the BOCES and then distributed to districts in February, June, and September

Additional Information

NY State Education Department 2024-25 State Aid Handbook:

https://stateaid.nysed.gov/publications/handbooks/handbook_2425.pdf



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STATE AID & FINANCIAL PLANNING

Examples of BOCES Services Aid

Aidable, Allowable Expenses

1

- * SED Approval Required for aid
- * Some services are not eligible for BOCES Aid such as expenses for students with disabilities
- * Not every dollar of BOCES service expense is aidable. There are deductions subtracted first such as salaries greater than \$30,000, refunds of prior year expenses and other miscellaneous deductions
- * Base-Year Approved service costs are distributed among component districts based on each district's level of participation.

District-Specific BOCES Aid Ratio

2

- * NYS calculates RWADA and Millage Aid ratios for each district each year.
- * These ratios use specific formulas and factors such as a district's tax levy, property values and RWADA.
- * For BOCES Services Aid, the minimum aid ratio is 36% and the maximum is 90%.

2024-25 BOCES AID

RWADA Aid Ratio:

$$1 - \{.51 \times \frac{2021 \text{ FV}/2022-23 \text{ RWADA}}{\text{State Average}}\}$$

Millage Ratio:

$$1 - \{.0008/\text{District Tax Rate}^*\}$$

A district's Component Aid Report by PSN (annual output report found on SED's website at <https://stateaid.nysed.gov>) shows aidable, allowable costs, aid ratio and aid amount.

Component Aid Report by PSN

$$\text{Aid} = 1 \times 2$$

Cmp BOCES PSN	Activity Code	Activity Name	Component BEDS	Provider BEDS	Provider PSN	CY Aid Ratio	Allocated Expense after BOCES Level Deductions	Refund of Prior Yr Exp	Excess Salaries: This BOCES EXCEPT PSN 001 = Select Admin Deduct	Excess Salaries: Other BOCES	UAS: This BOCES	UAS: Other BOCES	Other Misc. Ded.	Aidable Exp	Aid	Exp Yr
001	1000	Administration	491700	499000	001	0.763	744,700	1,681	48,599	0	0	0	0	694,428	529,849	2023-2024
001	1000	Administration	491700	499000			826,831	571	63,201	0	0	0	0	763,059		2024-2025
002	1900	Cap & Rent	491700	499000	002	0.763	279,534	0	0	0	0	0	0	279,534	213,284	2024-2025
002	1900	Cap & Rent	491700	499000			287,751	0	0	0	0	0	0	287,751		2025-2026
111	3000	General Occupational	491700	Various	Various	0.763	557,793	0	160,015	0	0	0	0	397,778	303,505	2023-2024



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Appendix E

Payroll Reporting Deadlines

REPORT	REPORTING PERIOD	DUE DATE
FEDERAL 941 REPORTS	JANUARY 1 – MARCH 31 APRIL 1 – JUNE 30 JULY 1 – SEPTEMBER 30 OCTOBER 1 – DECEMBER 1	APRIL 30 JULY 31 OCTOBER 31 JANUARY 31
STATE NYS-45 REPORTS	JANUARY 1 – MARCH 31 APRIL 1 – JUNE 30 JULY 1 – SEPTEMBER 30 OCTOBER 1 – DECEMBER 1	APRIL 30 JULY 31 OCTOBER 31 JANUARY 31
TRS REPORTS	JANUARY 1 – JANUARY 31 FEBRUARY 1 – FEBRUARY 28 MARCH 1 – MARCH 31 APRIL 1 – APRIL 30 MAY 1 – MAY 31 JUNE 1 – JUNE 30 JULY 1 – JULY 31 AUGUST 1 – AUGUST 31 SEPTEMBER 1 – SEPTEMBER 30 OCTOBER 1 – OCTOBER 31 NOVEMBER 1 – NOVEMBER 30 DECEMBER 1 – DECEMBER 31	FEBRUARY 10 MARCH 10 APRIL 10 MAY 10 JUNE 10 JULY 10 AUGUST 10 SEPTEMBER 10 OCTOBER 10 NOVEMBER 10 DECEMBER 10 JANUARY 10
ERS REPORTS	JANUARY 1 – JANUARY 31 FEBRUARY 1 – FEBRUARY 28 MARCH 1 – MARCH 31 APRIL 1 – APRIL 30 MAY 1 – MAY 31 JUNE 1 – JUNE 30 JULY 1 – JULY 31 AUGUST 1 – AUGUST 31 SEPTEMBER 1 – SEPTEMBER 30 OCTOBER 1 – OCTOBER 31 NOVEMBER 1 – NOVEMBER 30 DECEMBER 1 – DECEMBER 31	FEBRUARY 7 MARCH 7 APRIL 7 MAY 7 JUNE 7 JULY 7 AUGUST 7 SEPTEMBER 7 OCTOBER 7 NOVEMBER 7 DECEMBER 7 JANUARY 7
W-2 REPORTS	JANUARY 1 – DECEMBER 31	TO EMPLOYEES BY JANUARY 31st TO SSA BY JANUARY 31st.
ALL NEW HIRES MUST HAVE THEIR IT-2104 INFORMATION SENT TO NEW YORK STATE (FAX OR ON-LINE)		

Appendix F

Building Project Final Cost Report Due Dates

DUE DATES FOR FINAL BUILDING PROJECT REPORTS AND DATE OF EXPIRATION OF STATUTE OF LIMITATIONS FOR PROJECTS COMPLETED IN CALENDAR YEAR 2022 THROUGH CALENDAR YEAR 2027

Calendar Year of Final Substantial Completion of School Construction Project	School Year in Which Final Building Project Report is Due	Project Report Can be Accepted (Statute of Limitations)
2023	2023-24	June 30, 2025
2024	2024-25	June 30, 2026
2025	2025-26	June 30, 2027
2026	2026-27	June 30, 2028
2027	2027-28	June 30, 2029
2028	2028-29	June 30, 2030

Appendix G

Web Resources for BOCES Business Offices

NYSED BOCES – <http://www.p12.nysed.gov/mgtserv/boces/>

- BOCES Aid – <http://www.p12.nysed.gov/mgtserv/boces/aid/>
- BOCES Calendar – <http://www.p12.nysed.gov/mgtserv/boces/calendar/home.html>
- BOCES Handbooks – <http://www.p12.nysed.gov/mgtserv/boces/handbooks/>
- BOCES Report Cards – <http://www.p12.nysed.gov/mgtserv/boces/reportcard/>
- Enrollment Data – <http://www.p12.nysed.gov/mgtserv/boces/enrollment/>

NYSED State Aid Unit – <https://stateaid.nysed.gov>

- BOCES Information – <https://stateaid.nysed.gov/boces/>
- BOCES State Aid Forms – https://stateaid.nysed.gov/boces/html_docs/boinfo.htm

Medicaid in Education – <http://www.oms.nysed.gov/medicaid/resources/>

- Billing and Claiming Guidance
- Medicaid Cost Reporting and Reconciliation
- Resources for School Districts Including Q and A
- Training for Relevant Employees/Relevant Employee Database
- State Plan Amendment - Medicaid in Education
- BOCES Regional Information Center (RIC) Medicaid Contacts

NYS Department of Labor – <https://www.labor.ny.gov/home/>

- Form SH900-New York State Department of Labor (NYSDOL) Log of Work-Related Injuries and Illnesses
- Form SH900.1 – NYSDOL Summary of Work-Related Injuries and Illnesses
- Form SH900.2 – NYSDOL Injury and Illness Incident Report

Appendix G

Web Resources for BOCES Business Offices (*continued*)

NYS Department of Taxation and Finance/Office of Real Property Services (ORPS) – <http://www.tax.ny.gov/>

- 941 – Federal and State payroll tax reconciliation
- Review sales and use tax for calendar of submission dates
- STAR / Tax Apportionment Data Forms – file NYS Department of Taxation and Finance/Office of Real Property Services (ORPS) (may be revised later)
- Equalization rates
- Tax Base Growth Factor

NYS Education Department (NYSED) Home Page – www.nysed.gov

NYSED Child Nutrition – <http://portal.nysed.gov/portal/page/pref/CNKC>

- Federal and State Cafeteria Reimbursement Form

NYSED Facilities Planning – www.p12.nysed.gov/facplan

- Asbestos Surveillance and Notice
- Visual Inspection of Buildings and fire inspection
- Update Five-Year Capital Facilities Plan
- AHERA Requirements
- Annual Visual Inspection of Buildings
- Capital Project Status (review status, approval, change orders etc.)

NYSED Grants Finance – <http://www.oms.nysed.gov/cafe/>

- State and Federal Grants FS –10, FS-25 and FS-10F
- Fiscal Guidelines for State and Federal Grants
- School District Level Grant Reports

Appendix G

Web Resources for BOCES Business Offices (*continued*)

NYSED Information and Reporting – http://www.p12.nysed.gov/irs/data_collection.html
<http://data.nysed.gov>

- BEDS - Enrollment information collected
- School Report Cards
- NYSSIRS

NYSED Special Education –

<http://www.p12.nysed.gov/sedcar/federal.htm>

- Sub-allocation of IDEA to Approved Special Ed. Providers
- IDEA Federal Allocations Including Parentally Placed Nonpublic

NYSED STAC and Special Aid Unit – <http://www.oms.nysed.gov/stac/>

- STAC Forms for high cost public, private, summer and chapter placements
- AVL Information
- On-line STAC Processing

NYSED Summer School – <http://www.p12.nysed.gov/sss/summerschool/>

- Summer School Handbook
- Driver Education

NYS Employee Retirement System – www.osc.state.ny.us/retire/index.php

- ERS bills

NYS Office of General Services – <https://ogs.ny.gov/>

Appendix G

Web Resources for BOCES Business Offices (*continued*)

NYS Teachers Retirement System – www.nystrs.org

- TRS bills

ESSA – <http://www.nysed.gov/essa/schools/consolidated-application>

- Federal Allocations – Including Title I
- ESSA Title Program Information & Guidance

Office of the State Comptroller (OSC) – <http://www.osc.state.ny.us/>

- Property Tax Cap Admission
- Property Tax Cap Guidance

NYSED Pupil Transportation – <http://www.p12.nysed.gov/schoolbus/>

- Asbestos Surveillance and Notice
- Nonpublic Transportation
- Transportation Contracts

NYSED Educational Management Services –
<http://www.p12.nysed.gov/mgtserv/districtmanagement/>

- Budgeting and Contingent Budgets
- Budget Votes
- District Clerks
- Accounting/Auditing
- Purchasing

BOCES Surplus Guidance – <https://www.boces.org/boces-surplus/>

NYSED School Reporting Requirements (SSR) – <https://eservices.nysed.gov/srr/view>

SRR web-based system provides school districts and BOCES with a single access point for all Pre-K through 12 educational and financial plans, applications, reports, and data that must be submitted to NYSED.

Appendix H

BOCES Financial SAMS Reports

The Reports listed below can be accessed in SAMS by selecting BOCES Financial/State Aid Reports. To view the entire list of reports available, click on State Aid Reports.

Name of Report	Report Type	Description	Suggested Use
BOCES Expense for Allocation Reports			
BOCES Expense for Component Allocation (PSN Level) BOC-SVC BOCES LEVEL	Component School District BOCES Aid PSN level	BOCES-level report that calculates expense for allocation to components for every PSN	Use in conjunction with totals check edit named "Svc Total Expense Allocated to Components." Item #32 in this report is source for "BOCES Total" columns on this edit's 'View Details' report
BOCES Expense for Allocation (Service Area Level), SA-114, RWADA and EPE			
Service Area Level BOC-AD , BOC-SVC SL100, BOC-SVC SL200, BOC-SVC SL300, BOC-SVC SL400A, BOC-SVC SL400B , BOC-SVC SL500A, BOC-SVC SL500B, BOC-SVC SL500C, BOC-SVC SL600	Expense for Allocation	BOCES-level report that calculates expense for allocation to components for Admin (BOC-AD) and each major CO-SER area.	Review BOC-AD aidable allocated expense calculation before certification. Service area reports replicate old DEA reports, but new PSN level version more useful.
SA-114 Report	State Aid Report	Displays Admin, Services, Rent, Capital, Save Harmless Aids and Total BOCES Aid for each component for the current year.	Run and compare to prior year report prior to certifying claim and double check for reasonableness. Also, print and keep copies from different points in time during the year (snapshots) for your records.
RWADA Attendance Report	State Aid Report	Displays RWADA Aid Ratio and RWADA for corresponding year for Current Year and Estimated RWADA Aid Ratio and RWADA for corresponding year for Projected Year.	Multiple uses internal to BOCES. Note: Projected data is entered once at the beginning of the year. It does not change with SAMS revisions.

Appendix H

BOCES Financial SAMS Reports (*continued*)

Name of Report	Report Type	Description	Suggested Use
BOCES Component Reports			
<u>Component School District BOCES Aid-Service Area Level</u>	State Aid Report	Displays the BOCES State Aid calculation for each component beginning with aidable expense allocated to the component. (Includes all Major CO-SER Areas and Facilities pieces) In addition, displays projected aidable expense calculation, but not projected aid.	This is the report most directly related to aid payments and executive/enacted projection computer runs. Within each major service area, the aidable expense item and each deduction item should represent the total of all PSNs in the service area. Spreadsheet version of uploaded xml file can be reconciled to the items on this report.
SA-111			
<u>SA-111 Schedule 4 Report</u>	State Aid Report	Displays SA-4 data to look like SA-111 (NOT to be used as official SA-111) Can filter by PSN, Service Area, Actual/Projected etc.	Most efficient way to view Schedule 4 in SAMS
Cross-Contract Reconciliation			
<u>Excess Salary Charges for Cross Contracted Services: Purchasing BOCES Report</u>	State Aid Report	Compares what all other BOCES have reported on their Schedule E that they charged you in excess salaries, to what you reported being charged on your Schedule X.	Run before Certification, end of Oct., mid Jan., and end of the school year. Make sure you have reported on Schedule X all you have been charged.
<u>UAS Charges for Cross Contracted Services: Purchasing BOCES Report</u>	State Aid Report	Compares what all other BOCES have reported in their UAS (provided) area that they "charged" you in UAS, to what you have reported in UAS for purchased services in your UAS (purchase) area.	Run before Certification, end of Oct., mid Jan., and end of the school year. Make sure your reporting of UAS for services you purchased is complete.

Appendix H

BOCES Financial SAMS Reports (*continued*)

Name of Report	Report Type	Description	Suggested Use
Additional BOCES Reports			
BOCES Financial/ State Aid Forms/ Official or Revision	Edit Report	Displays all edits that kick out based on parameters set by State Aid on the data file. (Includes trend edits, totals check edits, etc.)	Must be run after new import of data and when comments need to be updated. Run before certification of claim and after loading revisions; and respond to edit exceptions either by comment or new import of data.
NA	Validation Error Report	In email that is sent to you after importing file into SAMS. This displays any formatting; coding errors SAMS detects.	Automatically runs with each import of data to SAMS.
Forms			
Reports/ BOCES Financial/ State Aid Forms/ Official or Revision/ Capital & Rent Expenditures	BOCES Capital and Rent Expense Form	BOCES-level and Component-level form/report that displays BOCES Total and Allocated Capital and Rent Expense	Review prior to certification to ensure your WinCap choices in these areas result in intended SAMS allocated expense
BOCES Financial/ State Aid Forms/ Revision	Change Submission Summary	Compares official to loaded revision data for selected high-level totals.	Automatically runs with any revision (new file any time after DS certification) that changes data. Must review before submitting to State Aid to ensure revisions being accepted into SAMS are as intended.
Spreadsheet version of XML data	XML to XLS Conversion	Tabular view of XML data. Not what was loaded into SAMS. BOCES creates based on SED Template	Examine red tabs to check reasonability and completeness of data set. Can review validation error report.

Appendix I

BOCES State Aid Instructions and Forms

SA-111 – Annual Financial and Statistical Report

- SA-111 Cover Memo https://stateaid.nysed.gov/boces/html_docs/bo_cv_sa111.htm
- SA-111 Annual BOCES Financial Report Affidavit
https://stateaid.nysed.gov/boces/pdf_docs/bo_sa111_certification.pdf

SA-156 – For students with Disabilities and for Students in Equivalent Attendance

- SA156 Form https://stateaid.nysed.gov/boces/pdf_docs/sa156_20.pdf

Notice of Charge of Excess Salary

- https://stateaid.nysed.gov/boces/pdf_docs/boexcalnotice.pdf

Building and Rent Forms

SA-132 and 135 Forms must be submitted for refunded/renewed bonds/BANS

- SA-132 (BOCES): Bond Amortization Schedule
https://stateaid.nysed.gov/boces/pdf_docs/bo_132.pdf
- SA-135 (BOCES): Bond Anticipation Note (BAN) Schedule
https://stateaid.nysed.gov/boces/pdf_docs/bo_135.pdf
- SA-139 Request for Building Project Data
https://stateaid.nysed.gov/publications/pdf_docs/sa139_fi.pdf

Note regarding SA-139: The SA-139 is to be submitted within a short amount of time of the contract signing per project. This is what starts the aid process.

- SA-109 Building Payment Instructions
https://stateaid.nysed.gov/boces/html_docs/bo_109in.htm
- SA-116A Rent Claim Instructions
https://stateaid.nysed.gov/boces/html_docs/bo_116ain.htm

Other Links/Contact Information

- Office of Facilities Planning: [Facilities Planning:NYSED](#)
- BOCES and School District Organization: [BOCES: P12: NYSED](#)
- State Aid Contact: [Ashley L. Weil](#) Email: ashley.weil@nysed.gov
- Office of Educational Management Services Contact: David Elliott
Email: David.Elliott@nysed.gov

Appendix J

Summary of Due Dates for the Current Claim Year

August	SA-156 BOCES Data Report - Disability & Equivalent Attendance Send to Districts - Needed for September 1st filing of Form A and ST-3 Aid Claim
September	Notice of Charge of Excess Salary - Other BOCES. Send to Other BOCES - Excess Salaries needed for October SAMS Filing.
September 1	SA-111 Due to State Aid and OSC
October 1	BOCES SAMS State Aid Claim Due to State Aid
October 15	SAMS Revisions to data in time for the November 15th statutory data file transmission of aids and projections to the Division of Budget and the legislature (Used to project aid under the Executive Budget Proposal)
January 15	SAMS data changes in time for the February 15th statutory data file transmission of aids and projections to the Division of Budget and Legislature (Used to project aid under the enacted State Budget).
April 15	SAMS data changes in time for the May 15th statutory data file transmission of aids and projections to the Division of Budget and Legislature
May 1	SA-109, BOCES Building Expense Worksheet: Component Districts' Expenditures for BOCES Building Projects and corresponding update of allocated capital expense in SAMS
May 1	SA-116A, BOCES Rent Payment Worksheet and corresponding update of allocated rent expense in SAMS.
June 30	Last day to submit revisions to SAMS, SA-109s and SA-116-As to increase the 2025-26 aid claim and receive the increase in the September final payment of 2025-26 aid. Last day to submit revisions to 2024-25 aid claims to receive prior year adjustments
August 16	BOCES Print Output Reports and SA-114 from SAMS for CY Aid Record.

Appendix K

Various BOCES Reporting Forms



THOMAS P. DINAPOLI
STATE COMPTROLLER

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

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

Supervisory District No. _____

County of _____

ANNUAL FINANCIAL AND STATISTICAL REPORT
OF
THE BOARD OF COOPERATIVE EDUCATIONAL SERVICES

For the Year Ending **June 30, 2023**

FILING INSTRUCTIONS: One copy of this report should be filed with the Office Of the State Comptroller, Division of Local Government and School Accountability, 110 State Street, 12th Floor, Albany, NY 12236, by **August 31, 2023**.

AUTHORIZATION

Article 3, Section 30 of the General Municipal Law

3. An annual report of financial transactions shall be made by the treasurer of ***each board of cooperative educational services established pursuant to Section 1950 of the Education Law.
5. All reports shall be certified by the officer making the same and shall be filed with the comptroller within sixty days after the close of the fiscal year of such***activity***. Every such officer shall also, within sixty days after the expiration of his term of office, or his resignation or removal therefrom, make a report to the comptroller of the financial condition of ***activity***on the date of the expiration of his term of office, or his resignation or removal from office, as the case may be. The refusal or willful neglect of such officer to file a report as herein prescribed shall be a misdemeanor and subject the financial officer so refusing or neglecting to a penalty of five dollars per day for each day's delay beyond the sixty days to be paid on demand of the comptroller.

CERTIFICATE OF TREASURER OF BOARD OF COOPERATIVE EDUCATIONAL SERVICES

*I, _____, do hereby certify that I am the Treasurer of the Board of Cooperative Educational Services for which this report is being made; and that the report is a true and correct statement of the financial transactions of the cooperative board for the fiscal year ended **June 30, 2023**, as shown by the Official records of said board.*

Signature _____

PO Address _____

Date _____

Appendix K

Various BOCES Reporting Forms (*continued*)

SA-111

THE UNIVERSITY OF THE STATE OF NEW YORK
The State Education Department

Office of Management Services
State Aided Programs

507 West Hall, Education Building
Albany, New York 12234

2024-25
STATE AID YEAR

Supervisory
District No. _____

County of _____

ANNUAL FINANCIAL AND STATISTICAL REPORT OF THE BOARD OF COOPERATIVE EDUCATIONAL SERVICES

For the School Year Ending June 30, 2024

Filing Instructions: One copy of this report should be filed with the Education Department by the District Superintendent. Copies also should be filed with the clerk and the executive officer of the Board of Cooperative Educational Services.

Please list the names of the officers of the Cooperative Board for the school year 2023-24.

President _____ Address _____

*Treasurer _____ Address _____

Clerk _____ Address _____

CERTIFICATE OF TREASURER OF BOARD OF COOPERATIVE EDUCATIONAL SERVICES

State of New York

County of _____ SS

_____ being duly sworn, deposes and says that (s)he is Treasurer of the Board of Cooperative Educational Services for which the foregoing report is made, that said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein (s)he believes to be in all respects true, and that an exact copy of this report has been filed with the official records of the Board.

Date _____

*

Treasurer, Board of Cooperative
Educational Services

Appendix K Various

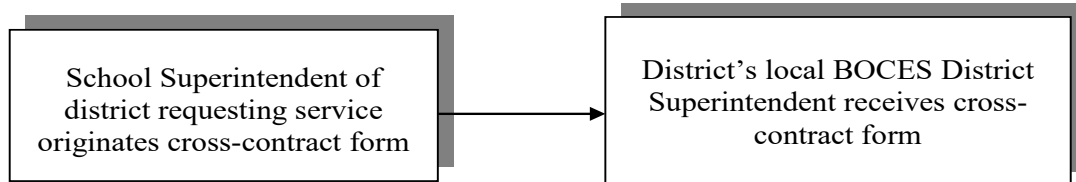
Forms

Process for Requesting A Cross-Contracted BOCES Service

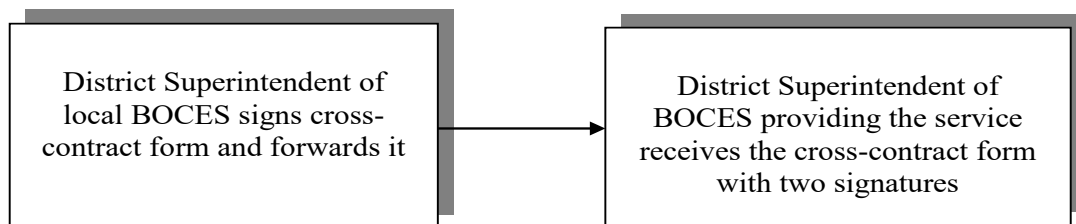
BOCES Reporting

(continued)

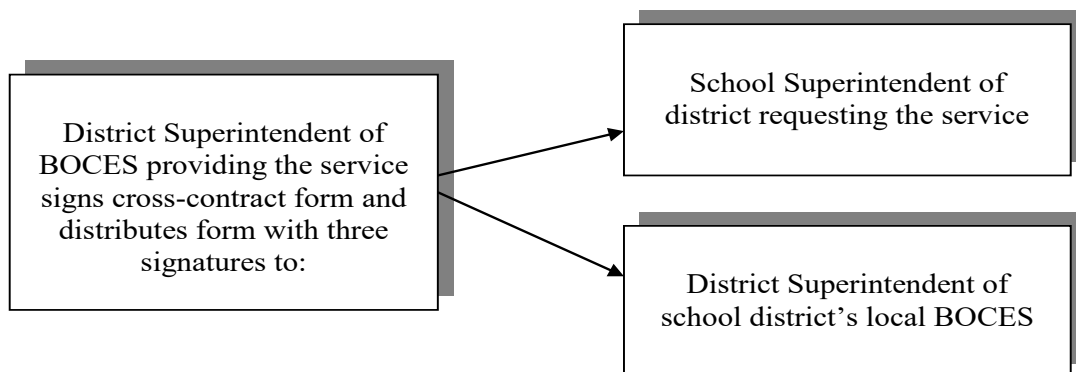
Step 1: School Superintendent of district requesting service contacts its local BOCES to request the service.



Step 2: District Superintendent of district's BOCES signs the cross-contract form and forwards it to BOCES which may provide the service.



Step 3: District Superintendent of BOCES willing to provide the service signs the cross contract form and distributes it to the School Superintendent of the district requesting the service and the district's local BOCES District Superintendent.



Appendix K

Various BOCES Reporting Forms (*continued*)

CROSS CONTRACT REQUEST

School Year:

PART I - To be completed by the district requesting the cross contract

School District Requesting Service:

Address (Street, City, State, Zip):

Service Requested:

From (name of BOCES providing service):

NOTE: Signature indicates availability of funds in the district budget to pay for said request 51950 4d.

Estimated Cost \$

Date:

Superintendent of Schools Signature

FORWARD ALL COPIES TO YOUR LOCAL BOCES DISTRICT SUPERINTENDENT
ATTACH ALL NECESSARY ADDITIONAL INFORMATION -- i.e., numbers, names of participants, etc.)

PART II - To be completed by the LOCAL BOCES District Superintendent

It is hereby requested that cross-contract arrangements be made with the

BOCES to provide the service listed above.

Date:

Local BOCES District Superintendent's Signature

BOCES Name:

BOCES Address:

FORWARD ALL COPIES TO THE
DISTRICT SUPERINTENDENT OF THE
PROVIDING BOCES

PART III - To be completed by the District Superintendent of the BOCES providing the service

Co-Ser # Activity Service Code (if applicable)

Title of Service

Basis for charge
(please check one)

☐ %

☐ FTE

☐ RWADA

☐ COMBINED RATE

☐ PER PUPIL/UNIT: \$

Estimated Charge: \$

Other:

Date:

District Superintendent's Signature of Providing BOCES

PLEASE PROCESS AS FOLLOWS: This form is designed to be utilized by Districts for requesting services from BOCES other than their local BOCES. When all appropriate information & signatures have been obtained, the providing BOCES shall distribute copies as follows:
Providing BOCES Program Administrator / Requesting BOCES Business Administrator / Requesting Superintendent of Schools

Rev. 11/30/17

Appendix L

Submission of Financial Statements & Other Audit Related Submission Deadlines

Surveys	Page	Survey Due Date*
General Survey Navigation	7	
Survey 1: <ul style="list-style-type: none"> Audited Financial Statements Independent Auditor 	8 8	October 15 (January 1 for "Big 5")
Survey 2/3: <ul style="list-style-type: none"> Financial Statement Board Approval Management Letter(s) Extraclassroom Audit Corrective Action Plans (CAP): for Financial Statement, Extraclassroom and Management Letter Findings (NOT for Single Audit CAP) 	9 10 11 12	January 15 (February 1 for "Big 5")
Survey 4: <ul style="list-style-type: none"> Single Audit Threshold and/or Single Audit Exemption Form 	13	March 31
Survey 5: <ul style="list-style-type: none"> Single Audit Corrective Action Plans for Financial Statement Findings (a.k.a., Section II) and Major Federal Program Findings (a.k.a., Section III) 	15	April 30
Survey 6: <ul style="list-style-type: none"> Internal Control Report and any related Corrective Action Plan (Regulation 170.12b) 	16	April 30
Survey 6B: <ul style="list-style-type: none"> Internal Control Exemption (Sub-division 2 of Section 2116-b of NYS Education Law) 	17	June 30
Survey 7: <ul style="list-style-type: none"> Regulatory Audits, and any related CAP (Regulation 170.12e4) 	18	June 30

*Please begin surveys prior to the corresponding due date(s).

<http://www.oms.nysed.gov/oas/FinancialStatements/>

Appendix M

Due Dates for Submission to OAS for School Districts, BOCES and Charter Schools

		Big 5 *	Non-Big 5 **	BOCES	Charter Schools	
Document	Statutory Reference	Due			Statutory Reference	Due
Audited financial statements (FS)	NYCRR §170.12(e)(2)	January 1	October 15		EL §2851(2)(f) and §2854(1)(c) (www.p12.nysed.gov/psc/AuditGuide.html)	November 1
Corrective action plan (CAP) for any significant deficiencies or material weakness in internal control or other findings included in the FS (if applicable) (must be prepared within 90 days of receipt of FS)	NYCRR §170.12(e)(4)(iii)	As soon as possible				
Evidence of board acceptance of FS	NYCRR §170.12(e)(2)	As soon as possible				
Management letter (ML) (ML findings may be included in Other Matters Related to Internal Control) (if applicable)		As soon as possible				
CAP for ML (if applicable) (must be prepared within 90 days of receipt of ML)	NYCRR §170.12(e)(4)(iii) and GML §35(4)(b)(1) for school districts	Within 90 days of receipt of ML	As soon as possible			
Auditor's Communication with Those Charged with Governance (required by SAS 114)		As soon as possible			As soon as possible	
Communicating Matters Related to Internal Control (required by SAS 115)		As soon as possible			As soon as possible	
Agreed upon procedures for Contract for Excellence (C4E) (if applicable)	NYCRR §170.12(e)(1)	January 1	October 15			
CAP for findings in agreed upon procedures for C4E (if applicable) (must be prepared within 90 days of receipt of C4E report)	NYCRR §170.12(e)(4)(iii)	As soon as possible				
Extraclassroom activity fund (ECA) audit report (if applicable) (if there are grades beyond 6th grade but no ECA, please let us know)	NYCRR §172.3(d)	January 1	October 15			
Single Audit Reporting Package required by Office of Management and Budget Circular A-133 (A-133) (if applicable) (for required elements see https://harvester.census.gov/facweb/FAQs.aspx#s-q2)	OMB Circular A-133	No later than 9 months after fiscal year end			OMB Circular A-133	No later than 9 months after fiscal year end
CAP for findings related to the financial statements (generally referred to as Section II findings) in the A-133 if applicable (must be prepared within 90 days of receipt of A-133)	NYCRR §170.12(e)(4)(iii)	As soon as possible				
CAP for internal audit (if applicable) (must be prepared within 90 days of receipt of internal audit report)	NYCRR §170.12(e)(4)(iii)	As soon as possible				
Though it is not required to be submitted by statute, we request a copy of the related internal audit report be submitted in order to properly assess the CAP.						

* Big 5 = Buffalo, Rochester, Syracuse, Yonker and New York City school districts

** Non-Big 5 = School districts other than Buffalo, Rochester, Syracuse, Yonker and New York City

<http://www.oms.nysed.gov/oas/FinancialStatements/DuedatesforsubmissiontoOASforSchoolDistrictsBOCESandCharterSchools.pdf>

Appendix M

Electronic Reports of Final Enrollment, Cost and Refund for Public High-Cost Students with Disabilities (*continued*)

STAC

[NYSED](#) / [STAC](#) / BOCES Submission of Year-End Final Cost Report Data

Electronic Submittal of BOCES Year-End Final Cost Report Data

The State Education Department requires that all BOCES prepare a Summary-Level Year-End Report for High Cost Students for each school district being billed.

To reduce duplicative effort and ensure the highest accuracy for High Cost reimbursement claiming, the data from these Summary-Level Year-End Reports for High Cost Students must also be submitted to the STAC and Medicaid Unit as an electronic file.

Annual Process

1. The STAC and Medicaid Unit generates an Excel file containing additional STAC IDs for each BOCES. Each file is made available in the appropriate BOCES's "outbasket" within the SED File Transfer Manager.
2. Each BOCES notifies STAC and Medicaid Unit about possible duplicate IDs and any corrections to STAC child information (last name, first name and/or date of birth).
3. Each BOCES incorporates additional STAC IDs into its database and submits its initial/sample paper Year-End Final Cost Reports for High Cost Students to the STAC and Medicaid Unit for review.
4. Upon STAC approval of sample submissions, BOCES generates and submits complete set of district paper detail and summary-level Year-End Final Cost Reports for High Cost Students with STAC IDs. BOCES also generates and submits an electronic file containing the data from the summary-level reports.
5. Upon final STAC approval, BOCES distributes paper Year-End Final Cost Reports for High Cost Students with STAC IDs to school districts.

Adding STAC IDs to BOCES Student Databases

Not every BOCES student has a STAC ID. Only students with previous requests for STAC reimbursement will have been assigned STAC IDs. Our goal is to increase the percentage of students with STAC IDs displayed on your BOCES database over time. This will minimize the improper creation of duplicate STAC IDs, aid claims, and allow districts to more easily locate STAC IDs for BOCES students when they are filing their Public High Cost STACs.

Every year, the STAC and Medicaid Unit works closely with each BOCES to incorporate STAC IDs into their reporting for all existing students where a STAC ID could be identified. However, new STAC IDs are being created all the time. **To help each BOCES populate its student database with STAC IDs that were not included in previous reporting, the STAC and Medicaid Unit periodically generates student lists with additional STAC IDs that weren't included in the submitted electronic files. These student lists are made available in the SED File Transfer Manager (FTM) "outbasket" for each BOCES. Please add these additional STAC IDs to your student database.**

Electronic Submission of Summary-Level Data

WHAT IS THE REQUIRED ELECTRONIC FILE FORMAT?

The STAC and Medicaid Unit will only accept the electronic file in the following format:

- **Text:** A file containing plain-text data with each field taking up a fixed number of characters and each record separated from the next by a line break.

Appendix M

Electronic Reports of Final Enrollment, Cost and Refund for Public High-Cost Students with Disabilities (*continued*)

File Specifications for Electronic Submission of Summary-level Year-End Report Data

Field 1 BOCES-SEDCODE

Format: 12-digit number, with leading zero as necessary

If Excel: Format cells as Text

Description: The twelve-digit SED Code associated with your BOCES. This should be the same for all records.

Field 2 BOCES-NAME

Format: Text, maximum 36 characters, all-capitalized
A-Z letters, 0-9 numbers, parentheses and dashes permitted
(No periods, commas or other special characters)

If Excel: Format cells as Text

Description: The name of your BOCES. This should be the same for all records.

Field 3 DISTRICT-SEDCODE

Format: 12-digit number, with leading zero as necessary

If Excel: Format cells as Text

Description: The twelve-digit SED code associated with the school district being billed. This should be the same for all records. See [List of Public School Districts with SED Codes](#) for reference)

Field 4 DISTRICT-NAME

Format: Text, maximum 36 characters, all-capitalized
A-Z letters, 0-9 numbers, parentheses, dashes and spaces permitted
(No periods, commas or other special characters)

If Excel: Format cells as Text

Description: The name of the school district being billed. This should match the spelling on "List of Public School Districts with SED Codes".

Field 5 STUDENT-LNAME

Format: Text, maximum 22 characters, all-capitalized
A-Z letters only
(No punctuation, spaces or special characters permitted)

If Excel: Format cells as Text

Description: The last name of the student. Last names with embedded spaces or special characters should be standardized. For example, send O'REILLY as OREILLY; VAN SCHAIK as VANSCHAIK; JONES-SMITH as JONESSMITH. Truncate names that exceed the maximum number of characters.

Field 6 STUDENT-FNAME

Format: Text, maximum 15 characters, all-capitalized
A-Z letters only
(No punctuation, spaces or special characters permitted)

If Excel: Format cells as Text

Appendix M

Electronic Reports of Final Enrollment, Cost and Refund for Public High-Cost Students with Disabilities (*continued*)

Field 7 STUDENT-DOB

Format: Date, MM/DD/YYYY
(two-digit month, two-digit day, four-digit year, separated by slashes)

If Excel: Format cells as Custom: Type: mm/dd/yyyy

Description: The student's date of birth, in month, day, year order.

Field 8 STUDENT-START

Format: Date, MM/DD/YYYY
(two-digit month, two-digit day, four-digit year, separated by slashes)

If Excel: Format cells as Custom: Type: mm/dd/yyyy

Description: The start date of the student's enrollment, in month, day, year order.

Field 9 STUDENT-END

Format: Date, MM/DD/YYYY
(two-digit month, two-digit day, four-digit year, separated by slashes)

If Excel: Format cells as Custom: Type: mm/dd/yyyy

Description: The end date of the student's enrollment, in month, day, year order.

Field 10 10MO-ANNUALIZED-COST

Format: Number, 999999.99, no negative values
(two trailing digits after decimal, no commas, no leading zeroes, maximum six leading digits before decimal)

If Excel: Format cells as Number: Decimal places: 2, remove check from "Use 1000 Separator (,)" box.

Description: Amount student would have cost if billed for the entire 10-month school year.

Field 11 CALCULATION-DATE

Format: Date, MM/DD/YYYY
(two-digit month, two-digit day, four-digit year, separated by slashes)

If Excel: Format cells as Custom: Type: mm/dd/yyyy

Description: The date the numbers in the report were calculated, in month, day, year order. The calculation date should match the calculation date listed in the header of the paper Summary-Level report sent to each district.

Field 12 STUDENT-STAC-ID

Format: Text, exactly 6 characters, all-capitalized
A-Z letters, 0-9 numbers permitted
(No periods, commas, or other special characters)

If Excel: Format cells as Text

Description: A unique six-character identifier generated for each student eligible for STAC reimbursement. The same STAC ID is utilized from preschool through high school graduation or age out at 21. It stays with the student when he or she changes school districts and education providers.

Appendix M

Electronic Reports of Final Enrollment, Cost and Refund for Public High-Cost Students with Disabilities (*continued*)

Instructions for Converting an Excel Spreadsheet Into the Required Fixed Width Text Format

Please note: These instructions were prepared using Excel 2016. The process might be slightly different for other versions of Microsoft Excel.

Prepare the File:

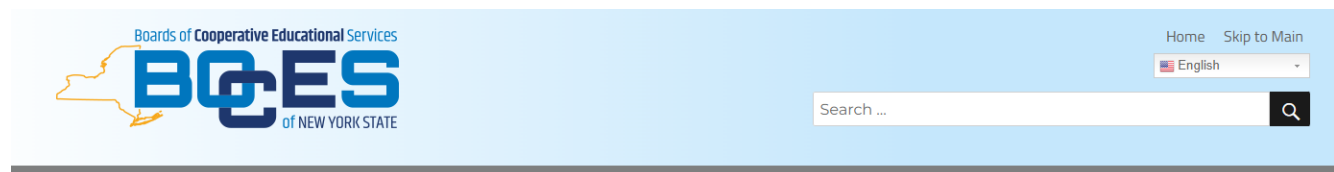
1. Make sure there is a separate column for each field and make sure the columns are in the same order that is listed in the file specifications.
2. Make sure all columns (except for the date columns and the 10-Month Annualized Cost column) are formatted as Text.
3. Make sure the horizontal alignment is set to Left with 0 indent for all columns (except for the 10-Month Annualized Cost column).
4. Make sure the horizontal alignment is set to Right with 0 indent for the 10-Month Annualized Cost column.
5. Select the first column. Right-click and select the "Column Width..." option. For the new column width, enter the number of characters for that field from the file specifications. Repeat this process for the remaining columns.
6. Delete any header and footer rows so that the only rows left contain student data.

Save the File:

1. Click File, then Save As.
2. At the bottom of the Save As window, select the "Formatted Text (Space delimited) (*.prn)" option from the "Save as type:" dropdown and save the file where you can find it.
3. You will be warned that the file may contain features that are not compatible with Formatted Text (Space delimited). Click the Yes button.
4. Once the file has been saved, close out of Excel. If it asks you again whether you want to save, click Don't Save.
5. Navigate to where you saved the prn file and rename it so it ends with .txt instead of .prn.
6. Open the renamed file in Notepad to confirm that it is in the requested file layout.
7. Upload the renamed file to the SED File Transfer Manager "outbasket".

Appendix N

Guidance on BOCES Surplus



[ABOUT BOCES](#) | [ABOUT RICS](#) | [BY THE NUMBERS](#) | [CONTACT A BOCES](#) | [SERVICES](#)

[BOCES of New York State](#) > BOCES Surplus

BOCES Surplus

- BOCES surplus is a mandated accounting process that protects school districts and taxpayers because excess funds are always refunded.
- BOCES refund is revenue that is often derived due to an increase of purchased services above and beyond the initial service request of component districts and not spent during the year. As such, it is returned to the component school districts.
- Unlike businesses and school districts, BOCES begin each year with a \$0 balance. Meaning, by law, they are very limited on how they can reserve funds. In layman's terms, BOCES are not allowed to maintain a savings account.
- BOCES annual costs are set to handle unexpected liabilities, such as energy increases and fluctuations in student enrollment. This ensures that BOCES are not requesting critical operational funds from school districts in the middle of the school year.
- BOCES budgets are prepared prior to school districts making commitments about service subscriptions. As a result, BOCES budgets are at best estimates and predictions. BOCES are required by law to prepare their budgets more than 18 months in advance of the last day of the school year.
- BOCES are complex, yet highly effective entities that help schools and municipalities share resources and contain costs. Due to their cooperative nature, BOCES have been cited as a model for cost savings in New York state.

<https://www.boces.org/boces-surplus/>

Appendix O

Reserve Funds for School Districts

RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Retirement Contribution Reserve Fund (A 827) ERS (A 828) TRS	GML §6-r	To fund employer retirement contributions. i.e., any portion of the amount(s) payable by an eligible school district to the NY State and Local Employees' Retirement System (ERS). Effective April 12, 2019, a sub-fund may be established to fund TRS expenditures	BOE Resolution (Not available to school districts in a city of 125,000 or more)	1.Budgetary appropriations or other funds that may be legally appropriated. 2.Revenue not restricted by law to be paid to another fund or account. 3.Transfers from Tax Certiorari, Capital, or Repair Reserves subject to public hearing requirements	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit.	Transfers from or back to other reserve funds require a public hearing with 15 days' notice published in official newspaper(s). This not required when transferring between ERS and TRS sub-funds. ERS sub-fund does not have a limit, but the TRS sub-fund does. TRS sub-fund is limited to annual contributions of 2% of the prior year's covered TRS salaries with a maximum, including interest earnings, of 10% of the prior year's covered TRS salaries. Sub-funds need to be separately accounted for.
Workers Compensation Reserve Fund (A 814)	GML §6-j	To fund Workers Compensation expenses, related medical expenses and self-insurance administrative costs.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit. BOE may terminate if district no longer self-insures.	Districts that self-insure may establish reserve. Funds remaining at the end of each school year, in excess of requirement to pay all pending claims, may be transferred, within 60 days of the close of the school year, to other reserve funds or applied to budgetary appropriations for new school year.
Unemployment Insurance Reserve (A 815)	GML §6-m	To pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the school district uses the benefit reimbursement method.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated or funds from other reserves authorized in the GML, or Ed. Law subject to permissive referendum.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit. BOE may terminate if district converts to "tax contribution" method of funding.	If district converts to "tax contribution" funding mechanism, balance exceeding the amount necessary to pay all outstanding claims may be transferred, to any other reserve fund(s) authorized by GML or Ed. Law §3651. Excess funds remaining at end of any school year may be transferred, within 60 days of the close of that school year., to other reserve fund(s) or applied to budgetary appropriations for the new school year.

Appendix O

Reserve Funds for School Districts (*continued*)

RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Repair Reserve (A 882)	GML §6-d	For repairs to capital improvements or equipment not recurring annually or at shorter intervals.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated. Voter approval is required to fund this reserve.	Public hearing required (except in an emergency) before spending from this reserve.	No Limit	Reserve must be repaid in equal installments over next two school yrs. if expenses are made without holding a public hearing. Emergency spending requires 2/3 majority vote of BOE. Legal notice required 5 days in advance of hearing. Unneeded balance may be transferred to Capital, Tax Certiorari or Retirement Contribution Reserves.
Insurance Reserve Fund (A 863)	GML §6-n	To pay liability, casualty, and other types of losses, except those incurred for which the following types of insurance may be purchased: life, accident, health, workers' compensation, annuities, fidelity and surety, credit, title residual value and mortgage guarantee or to make payments in lieu of unemployment insurance contributions.	BOE Resolution (Not available to school districts in a city of 125,000 or more)	Budgetary appropriations or other funds that may be legally appropriated or funds from other reserves authorized in the GML, subject to permissive referendum.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit.	Annual contribution(s) limited to greater of \$33,000 or 5% of the budget. No limit on accumulated reserve balance. Cannot use \$ for any purpose covered by another special reserve. Judicial approval is required to pay settled or compromised claims over \$25,000. Should BOE terminate this reserve, remaining funds in excess of incurred or accrued liabilities may be transferred to any other reserve fund authorized by the GML or Ed. Law §3651. Individual Insurance Reserve Funds need to be separately accounted for.
Property Loss Reserve (A 861) Liability Reserve (A 862)	Ed. Law §1709 (8-c) (school districts) 1950 (4) (cc) (BOCES)	To pay for property loss & liability claims incurred	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated	Separate BOE Resolution required to spend, unless included in the original budget. (See restrictions.)	3% of the annual budget.	Annual contribution(s) limited to greater of \$15,000 or 3% of the budget. Separate funds required for property loss and liability claims. \$ deposited cannot be used for another purpose w/o voter approval except BOE may use \$ not required to settle pending claims, to purchase insurance policies to cover losses previously self-insured. Balances may not be reduced below amounts required. to settle all pending claims.

Appendix O

Reserve Funds for School Districts (*continued*)

RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Employee Benefits and Accrued Liabilities Reserve (A 867)	GML §6-p	To pay accrued benefits due employees upon termination of service for vacation, sick leave, personal leave etc.	BOE Resolution (Not available for school districts in a city of 125,000 or more)	Budgetary appropriations or other funds that may be legally appropriated or funds from other reserves authorized in the GML, subject to permissive referendum.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit.	Upon termination by BOE, balance not required to satisfy all incurred or accrued liabilities may be transferred to any other reserve fund(s) authorized in the General Municipal Law or Education Law §3651. May not be used to fund health or other post-retirement benefits.
Tax Certiorari Reserve (A 864)	Ed. Law §3651(1-a)	To pay judgments & claims in tax certiorari proceedings per RPTL, Article 7	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated. Monies held in reserve may not exceed amount necessary to meet anticipated judgments & claims	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit	Money not expended for judgments & claims in the year deposited, must be returned to General Fund on or before 1 st day of the 4 th school yr. after deposit of such monies into the reserve unless claim(s) are still open and not finally determined or otherwise terminated or disposed of after the exhaustion of all appeals.
Mandatory Reserve for Debt Service (A 884) (V 884)	GML §6-l	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements	BOE Resolution. BOE must establish if conditions met	Proceeds from the sale of capital assets and improvements as defined in GML § 6-c. Includes but not limited to land, buildings, equipment, and vehicles	Through budgetary appropriations for debt service only or to retire outstanding obligations	Terminates once outstanding obligations are repaid.	Applicable State or Federal Aid must also be deposited into the reserve fund if proceeds from sale are not enough to repay all outstanding obligations. Proceeds of sale in excess of indebtedness may be expended for any other lawful district purpose.
Reserve for Tax Reduction (A 916)	Ed. Law §1604(36) §1709(37)	To allow for the gradual use of proceeds from the sale of district real property	BOE Resolution	Proceeds from the sale of real property in excess of what is required to repay outstanding debt (Bonds, BANS)	Money from reserve to be appropriated annually over ten or fewer yrs. to offset tax levy	Up to ten yrs.	Proceeds of sale of district real property must be placed in Mandatory Reserve for Debt Service in amount necessary to retire all outstanding obligations before BOE may establish Reserve for Tax Reduction.

Appendix O

Reserve Funds for School Districts (*continued*)

RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Capital Reserve (A 878)	Ed. Law §3651	To pay the cost of any object or purpose for which bonds may be issued	Voter approval needed except for small city school districts with a population of 125,000 or more (only BOE needed in this case). Certain districts in Adirondack Park need approval of Comm. of Education and State Comptroller to establish.	Proposition(s) put before voters must specify purpose(s), ultimate \$ amount(s) to be deposited into reserve(s), probable term(s) or life/lives and source(s) of funds to be deposited into the reserve(s).	Voter approval required to spend from these reserve(s). Annual appropriation(s) to fund reserve(s) require voter approval. Eligible small city schools need BOE approvals.	Limited to term or life approved by voters.	Purpose must be specific i.e., to purchase school buses. Total exp. over life of each reserve may not exceed voter-approved maximum. Funds may be transferred to other reserves only with voter approval. Voter approval required to terminate reserve before specified expiration date. Remaining funds must first be applied to district's outstanding bonded indebtedness and secondarily to reduce the tax levy. Voters may extend term only before end date. Reserve(s) defunct after term(s) expire, except to spend remaining funds w/ voter approval.

NOTE: Reserve for Inventory (A 845) may be established to limit maximum investment in inventory and to restrict that portion of fund balance, which is not available for appropriation.

Appendix P

Reserve Funds for BOCES

RESERVE FUNDS THAT MAY BE USED BY A BOCES PER GML

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Unemployment Insurance Reserve (A 815)	GML §6-m	To pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the BOCES uses the benefit reimbursement method.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated or funds from other reserves authorized in the GML, or Ed. Law subject to permissive referendum.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit. BOE may terminate if BOCES converts to "tax contribution" method of funding.	If BOCES converts to "tax contribution" funding mechanism, balance exceeding the amount necessary to pay all outstanding claims may be transferred, to any other reserve fund(s) authorized by GML or Ed. Law §3651. Excess funds remaining at end of any school year may be transferred, within 60 days of the close of that school year., to other reserve fund(s) or applied to budgetary appropriations for the new school year.
Insurance Reserve Fund (A 863)	GML §6-n	To pay liability, casualty, and other types of losses, except those incurred for which the following types of insurance may be purchased: life, accident, health, workers' compensation, annuities, fidelity and surety, credit, title residual value and mortgage guarantee or to make payments in lieu of unemployment insurance contributions.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated or funds from other reserves authorized in the GML, subject to permissive referendum.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit.	Annual contribution(s) limited to greater of \$33,000 or 5% of the budget. No limit on accumulated reserve balance. Cannot use \$ for any purpose covered by another special reserve. Judicial approval is required to pay settled or compromised claims over \$25,000. Should BOE terminate this reserve, remaining funds in excess of incurred or accrued liabilities may be transferred to any other reserve fund authorized by the GML or Ed. Law §3651. Individual Insurance Reserve Funds need to be separately accounted for.
Employee Benefits and Accrued Liabilities Reserve (A 867)	GML §6-p	To pay accrued benefits due employees upon termination of service for vacation, sick leave, personal leave etc.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated or funds from other reserves authorized in the GML, subject to permissive referendum.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit.	Upon termination by BOE, balance not required to satisfy all incurred or accrued liabilities may be transferred to any other reserve fund(s) authorized in the General Municipal Law or Education Law §3651. May not be used to fund health or other post-retirement benefits.

Appendix P

Reserve Funds for BOCES (*continued*)

RESERVE FUNDS THAT MAY BE USED BY A BOCES PER GML

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Retirement Contribution Reserve Fund (A 827) ERS (A 828) TRS	GML §6-r	To fund employer retirement contributions. i.e., any portion of the amount(s) payable by an eligible BOCES to the NYS and Local Employees' Retirement System (ERS). Effective April 12, 2019, a sub-fund may be established to fund TRS expenditures	BOE Resolution ERS Reserve must be established before TRS sub-fund can be established.	1.Budgetary appropriations or other funds that may be legally appropriated. 2.Revenue not restricted by law to be paid to another fund or account.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit.	Transfers from or back to other reserve funds require a public hearing with 15 days' notice published in official newspaper(s). This not required when transferring between ERS and TRS sub-funds. ERS sub-fund does not have a limit, but the TRS sub-fund does. TRS sub-fund is limited to annual contributions of 2% of the prior year's covered TRS salaries with a maximum, including interest earnings, of 10% of the prior year's covered TRS salaries. Sub-funds need to be separately accounted for.

Appendix P

Reserve Funds for BOCES (*continued*)

RESERVE FUNDS THAT MAY BE USED BY A BOCES PER ED LAW

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Property Loss Reserve (A 861)	Ed. Law §1950[4][cc]	To pay for self-insured property loss claims	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated	Separate BOE Resolution required to spend, unless included in the original budget. (See restrictions.)	3% of the annual budget.	The total amount of reserve cannot exceed 3%, exclusive of any planned balance presently authorized, of the annual budget of the BOCES. The reserve cannot be reduced below total amounts estimated to be necessary to cover incurred but unsettled claims or suits, including related expenses, other than by payment of losses for which such amounts were established.
Liability Reserve (A 862)	Ed. Law §1950[4][cc]	To pay for self-insured liability claims.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated	Separate BOE Resolution required to spend, unless included in the original budget. (See restrictions.)	3% of the annual budget.	The total amount of reserve cannot exceed 3%, exclusive of any planned balance presently authorized, of the annual budget of the BOCES. The reserve cannot be reduced below total amounts estimated to be necessary to cover incurred but unsettled claims or suits, including related expenses, other than by payment of losses for which such amounts were established.

Appendix P

Reserve Funds for BOCES (*continued*)

RESERVE FUNDS THAT MAY BE USED BY A BOCES PER ED LAW

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Career Education Instructional Equipment Reserve Fund- BOCES (A 902)	Ed. Law §1950[4][ee] 8 NYCRR 170.3	To finance all or part of the cost of the replacement and purchase of advanced technology equipment used in instructional programs conducted by boards of cooperative educational services	BOE Resolution and approved by the BOE of a majority of the school districts participating in the instructional programs of the BOCES.	Proceeds from the sale of career education instructional equipment used in the instructional programs of the BOCES and, subject to limitation imposed by regulations of the Commissioner of Education, by including depreciation expenses for the career education instructional equipment used in providing instructional services on a cooperative basis in computation of the cost of such services pursuant to Education Law §1950[4][d], concerning "aidable shared services."	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit.	In the event this reserve is liquidated, the moneys must be allocated to the school districts participating in the instructional programs of the BOCES in proportion to the value of their contributions to the fund.