

# State Aid

& FINANCIAL PLANNING SERVICE



## Workbook for 2024-25 General State Aid Claim Forms

August 2024



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## Introduction

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It is important that school districts are aware of certain provisions in the state aid claim and aid payment process. These provisions could have a major impact on districts' cash flow and revenue projections. Consequently, it is imperative that district personnel submit timely and accurate aid claims and projection data.

**2024-25 Aid Claims and Payments:** Districts' 2024-25 general aid payments will be based on the **lesser** of actual claims or the estimates stated on the 2024-25 final aid projections, when the 2024-25 state budget was adopted. Aid due for claims which exceed the 2024-25 projections will be paid in September 2025. Limits on aid claims and payments are intended to provide fiscal predictability in the school aid appropriation process.

**2024-25 AID YEAR PROJECTIONS:** Districts should periodically review the *2024-25 Projection Column* on the ST-3 and Forms A & F and file amendments as needed (see the section on "Amendments" below).

**Projection data will be frozen by October 30, 2024, for use in determining the Governor's 2025-26 Executive Budget Proposal. It is in the district's best interest to review and verify all projection data by mid-October 2024 and submit revision via the State Aid Management System (SAMS) prior to that date.**

**USERS GUIDE TO CLAIM STATE AID:** To assist districts in completing the aid forms, SED has incorporated a help window into SAMS. It provides information on how to use the software as well as a reference guide on state aid. It may be accessed by clicking "**Help**" at the top right of the SAMS main menu bar or by pressing the **F2** key. To launch the SAMS help window, disable the pop-up blocker on your computer. This reference guide may also be found publicly on SED's State Aid Unit website [here](#).

### EDIT EXCEPTION AND DATA ANALYSIS

SED has included an Edit Report option in SAMS for use in identifying data inaccuracies. Districts may access Edit Reports by selecting the appropriate report (such as the Form A Edit Report) from the SAMS Form Tree menu. After the Edit Report page loads, select "**Run New**" from the drop-down box and then press the "**Run Report**" button. The Edit Report Option provides the following reports for your review:

#### Form A Edit Report

Compares all Form A entries for aid claim years 2022-23, 2023-24, and 2024-25 and lists any entries which exceed a range of expected values. **Items that are marked "CRITICAL"**

## Introduction (*continued*)

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**ERRORS" must be resolved.** The edit parameters for each entry on Forms A are listed within the SAMS Edit Report.

Upon review of the edit exceptions noted, the district has two options:

1. Correct the entry to bring it within the parameters established by SED, OR
2. If the data item is accurate, enter an explanation or reason for the variance in the comment text field associated with each edit exception. The district must enter an explanation or comment for the variance of any entries which are not corrected to fall within the established parameters. SED will consider these explanations in the review and audit process. After providing the necessary explanations, click the **“Save Comments”** button in SAMS.

### Status of Aid Claim Data in SAMS

- **When all edit exceptions are resolved or explained to SED’s satisfaction, district form sets will be designated as “Clean” in SAMS.**
- **Failure to correct or satisfactorily explain entries exceeding SED parameters may result in a delay in the processing of the district’s claim data and state aid. SED will designate any Form Set in SAMS having unresolved “critical” errors to be in “Edit Rejection” status.**
- **SED may designate Form Sets as “Clean with Issues” when a district still has outstanding edit exceptions. This allows a district’s data set to be processed along with other completely clean data sets from other school districts.**

**Other Edit Reports Include:**

**Form FT Transportation Edit Report**

**Form FB Building Edit Report**

Follow the procedures outlined above related to the Form A Edit Report to access the SAMS Form FT and Form FB Edit Reports.

## Revisions

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After Forms A, FB & FT have been transmitted to SED, districts may make revisions using SAMS. Revisions may be made only after SED has reviewed each district's data and responded regarding the edit results. During the review period, SAMS will indicate “**Edit in Progress**” as the status of each Form Set. You may utilize the SAMS menu option to view the Activity Log to review the history and status of each SAMS form. Revisions to each district's data submission (Forms A, FB & FT) must be made by mid-October 2024 to be included in the 2025-26 Governor's Executive Budget Proposal. SED will update the database throughout the budget process. Listed below is the schedule for updates to the database.

Date of Electronic Data File Update for the Governor and Legislature	Principal Purpose of the Data File	Last Date for Receipt of Data Revisions in the Education Department
November 15th	Executive Budget Proposal	<b>October 30th</b> <sup>1</sup>
February 15th	Budgetary Negotiations and Final Enacted Budget	January 15th
May 15th	Adjusted State Fiscal Projections or Final Budget (If State Budget is late and the Governor and Legislature elect to use latest revised data)	April 15th

**Important:** Due to lengthier processing time, revisions to capital project costs and STAC data should be submitted by mid-October to be included in the November 15<sup>th</sup> database. The SA-139 forms should be submitted by September 30, 2024, to provide adequate time for review and for revisions to be made by the mid-October cutoff date.

**OUTPUT REPORTS:** Once SED edits Form A, FB & FT claim data and there are no major unresolved problems, 2024-25 Output Reports will be made available to the district on the SED State Aid Home page and through SAMS which typically occurs late November or early December.

**SED's State Aid Unit Internet address is:** <http://stateaid.nysed.gov>

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<sup>1</sup> This is the deadline for revisions to already submitted claims, not the deadline for the original submission, which is September 3, 2024.

## Form A

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### Pupil Counts and Schedules

**Due Date: September 3, 2024 (By statute, September 2, 2024, but September 2 is a holiday, therefore submit forms by September 3, 2024)**

**Filing Procedures:** State Aid Claim data including corrections or revisions must be transmitted to the Education Department via the internet using SAMS.

Values have been prepopulated under the first column listed as, “2022-23 School Year from SED File”. The 2022-23 Data within this column is for comparison purposes only. The Data should be used to check the reasonability of 2023-24 Actual and 2024-25 Projected Data.

### SIRS / BEDS ENROLLMENT DATA

**Entries 1-4** reflect the Fall public school enrollment for the 2022 (From SED File), 2023 (Actual) and 2024 (*Projected*) school years. Values have already been entered in the 1st and 2nd column by SED. The data should be used to check the reasonability of the 2024-25 entries. These entries should be reported with zero decimals.

**Important Note: Public School BEDS Day enrollment as reported in the Student Information Repository System (SIRS) is frozen soon after the close of the school year being reported (August 16, 2024, for 2023-24). Districts are encouraged to check and verify the data during the actual school year.**

### Entries 1-4 (ACTUAL) Fall 2023 K-12 Enrollment

These entries should reflect the Fall of 2023 public school enrollment for K-12 pupils that were reported via SIRS/BEDS (Office of Information, Reporting and Technology Services) on the October 2023 BEDS Enrollment Date. Entry 1a Half Day K, Entry 1b Full Day K, Entry 2 Grades 1-3, Entry 3 Grades 4-6, Entry 4 Grades 7-12. This count includes pupils on the regular day school register, and non-resident homeless pupils. Does not include Charter School pupils. Does not include pupils enrolled full-time at BOCES. Half day K pupils should be weighted at 1.0 not .5. Pupils in ungraded classes should be counted in the following manner based on the pupil's age as of September 1, 2023: K-3 less than 9 years of age; 4-6 if ages 9-12; 7-12 if 13 years or older.

**Note:** The number of enrolled students eligible for homebound instruction are reported on Form A, Line 86 (Line 87 for NYC).

## **Form A (continued)**

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### **Entries 1-4 (PROJECTED) Fall 2024 K-12 Enrollment**

These entries should reflect the estimated Fall of 2024 public school enrollment for K-12 pupils that will be reported to SIRS/BEDS (Office of Information, Reporting & Technology Services) on the October 2024 BEDS Enrollment Date. Entry 1a Half Day K, Entry 1b Full Day K, Entry 1c the school year the district did or will offer full day kindergarten program to all children wishing to attend such program, Entry 2 Grades 1-3, Entry 3 Grades 4-6, Entry 4 Grades 7-12. Include pupils on the regular day school register, and non-resident homeless pupils. Do not include Charter School pupils. Do not include pupils enrolled full-time at BOCES. Half Day K pupils should be weighted 1.0 not at .5. Pupils in ungraded classes should be counted in the following manner based on the pupil's age as of September 1, 2024: K-3 less than 9 years of age; 4-6 if ages 9-12; 7-12 if 13 years or older.

Note: The number of enrolled students eligible for homebound instruction is reported on Form A, Line 86 (Line 87 for NYC).

#### **Entry 1c (PROJECTED)**

The year the district's first offered full-day Kindergarten to all children (as previously reported to State Aid via SAMS) has been pre-filled in Form A, Entry 1c

#### **Entry 1d (PROJECTED)**

If your District plans to first offer a full-day Kindergarten program to all students in 2024-25 school year, enter "2024" in entry 1.d. If not, leave the entry blank.

#### **Entry 1e (PROJECTED)**

If your District plans to first offer a full-day Kindergarten program to all students in 2025-26 school year, enter "2025" in entry 1.e. If not, leave the entry blank.

## Form A (continued)

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### Entry 5 (ACTUAL) 2023-24 Calculated Enrollment

Read only. A value will be entered by SED representing the 2023-24 Half Day K through grade 12 enrollment. The value will be the sum of Form A (Actual) Entries 1a, 1b, 2-4, 79a, 83, 87a & 87b, and Schedule U Total Charter School Enrollment for 2023-24.

### Entry 5 (PROJECTED) 2024-25 Calculated Enrollment

Read only. A value will be entered by SED representing 2024-25 Half Day K through grade 12 projected enrollment. The value will be the sum of Form A (Projected) Entries 1a, 1b, 2-4, 79a, 83, 86, 87a & 87b, and Schedule U Charter School Enrollment.

### Entry 6a (PROJECTED) 2025-26 Projected 1/2 K-12 Total Enrollment

Provide your best estimate of enrollment for the 2025-26 school year. This entry is a projection and should have 0 decimals. **This entry should include Half Day K-12 enrollment, resident pupils with disabilities attending BOCES full-time, and equivalent attendance pupils. Include enrollment of resident students attending charter schools and resident homebound/hospitalized students educated at the district's expense. Any changes to this entry must be submitted to SED by October 30, 2024, to be included in the Governor's Executive proposal.**

### Entry 6b (PROJECTED) 2025-26 Full Day K Enrollment

Enter the projected full day kindergarten enrollment for the 2025-26 school year. **Include enrollment of resident students expected to attend charter schools.** If Entry 1e indicates the district will convert to full day kindergarten in 2025-26, this entry will be used to project 2025-26 Full Day K Conversion Aid.

### Entry 7-10 (ACTUAL)

The enrollment counts in the 1st and 2nd columns were pre-filled in SAMS. The pre-filled enrollment counts represent the Spring of 2022-23 & 2023-24 School Years public school enrollment in half-day 3-year old UPK (Entry 7), full-day 3-year old UPK (Entry 8), half-day 4-year old UPK (Entry 9), and full-day 4-year old UPK (Entry 10), that was reported to the Student Information Repository Services (SIRS)\* on the date in mid-March designated as the Pre-K BEDS Enrollment Date. \*These counts have been adjusted to account for full day pupils funded only half-day with UPK (converted with non-UPK funds) as reported to Office of Early Learning (OEL). Use these counts to check the reasonability of the 2024-25 enrollment values to be entered in lines 7, 8, 9, & 10 in the projected column of Form A.

### **Entry 7-10 (PROJECTED)**

Enter the estimated public school enrollment in half-day 3-year old UPK (Entry 7), full-day 3-year old UPK (Entry 8), half-day 4-year old UPK (Entry 9), and full-day 4-year old UPK (Entry 10) for the 2024-25 School Year, using the 2024-25 funding organizer excel workbook provided to you by Office of Early Learning (OEL).

### **Additional Pupil Counts Included in Total Adjusted Average Daily Attendance (ADA) and Average Daily Membership (ADM)**

#### **Entry 11 (ACTUAL) BOCES COSER Number**

Enter the 3-digit BOCES COSER number for the Equivalent Attendance as indicated on the Part II of the SA-156 Form, BOCES Data Report for Students with Disabilities and for Students in Equivalent Attendance form provided by your BOCES.

#### **Entry 12 (ACTUAL) BOCES BEDS Code**

Use the drop-down box to select the 4-digit BEDS code for the BOCES providing Equivalent Attendance Services. BOCES BEDS Codes are listed in the SAMS Help Menu. Click the "Help" link in SAMS or press the F2 key to launch the SAMS help window. To access the "Help" function, you must disable the pop-up blocker on your computer.

#### **Entry 13 - Not Used**

**Entries 14-15** are used to determine the Student hours for the Equivalent Attendance portion of TAFPU, TWPU and RWADA. These entries are used to compute adjusted ADA. These pupils receive an additional weighting of .25 in the district's certain pupil counts, which are used in several state aid formulas.

#### **Entries 14-15 (ACTUAL) 2023-24 Equivalent Attendance**

Report the number of contact hours (contact hour = 60 minutes) during 2023-24 of pupils aged 16 or over, but under age 21, who are not on a regular day school register and are enrolled in alternative learning programs in the district (Entry 14) or BOCES (Entry 15) leading to a high school diploma or a high school equivalency diploma. Include only the sum of total hours of instruction for each student present between September 1, 2023, and June 30, 2024. **Do not include contact hours in BOCES programs that are eligible for BOCES Aid, pupils eligible for Incarcerated Youth Aid (Ed. Law 3602, subdivision 35) or nonresident homeless and runaway homeless pupils eligible for Homeless Aid (Ed. Law 3202, subdivision 8).** If BOCES equivalent attendance hours are claimed, a COSER number and BOCES BEDS Code must be reported under Entry 12. If either district operated or BOCES equivalent attendance hours are reported, equivalent attendance students must also be reported at Entry 83.

## Form A (continued)

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### Entries 14-15 (PROJECTED) Estimated 2024-25 Student Hours for Equivalent Attendance

Report the estimated number of contact hours (contact hour = 60 minutes) during 2024-25 of pupils aged 16 or over, but under age 21, who are not on a regular day school register and are enrolled in alternative learning programs in the district (Entry 14) or BOCES (Entry 15) leading to a high school diploma or a high school equivalency diploma. Include only the estimated sum of total hours of instruction for each student present between September 1, 2024, and June 30, 2025. **Do not include contact hours in BOCES programs that are eligible for BOCES Aid, pupils eligible for Incarcerated Youth Aid (Ed. Law 3602, Subdivision 35) or nonresident homeless and runaway homeless pupils eligible for Homeless Aid (Ed. Law 3202, Subdivision 8).** If either district operated or BOCES equivalent attendance hours are reported, equivalent attendance students must also be reported at Entry 83.

### Entries 16–18 Not Used

### Total Students with Disabilities (SWD) - 60% or more of the school day

### Entries 19-30 (ACTUAL) 2023-24 60% or More of the School Day

The following entries relate to students with disabilities spending 60% or more of the school day in a special education class, service program or receiving home or hospital instruction for 60 days or more. Sixty percent or more of the day equals 3 hours per day for grades K-6 and 3 ½ hours per day for grades 7-12.

These entries reflect 2023-24 Full-Time Equivalent (FTE) enrollment of SWD:

FTE equals the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month count as a week of enrollment. Count no more than 4 weeks per month.

Resident K-12 pupils in district operated programs	Entries 19-21
Nonresident K-12 pupils in district operated programs	Entries 22-24
Resident K-12 pupils attending BOCES operated programs	Entries 25-27
Resident K-12 pupils attending another public-school district	Entries 28-30

## Form A (continued)

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**Do not include** pupils in a dual enrollment status from a nonpublic school; charter school pupils; 4405 private school placements including Section 4402 & 4407 pupils; placements in state operated schools for the blind or deaf (Batavia or Rome); pupils in a state supported school for the blind or deaf (Section 4201); placements in a special act school; nonresident homeless or runaway homeless pupils eligible for Homeless Aid (Ed. Law, Section 3202, Subdivision 8); incarcerated youth (Ed. Law, Section 3602, Subdivision 13) and OPWDD pupils under Chapters 47 (group homes), 66 (OPWDD centers), and 721 (Intermediate Care Facilities).

Pupils in ungraded classes should be counted in the following manner based on their ages as of September 1, 2023: K-3 less than 9 years of age; 4-6 if ages 9-12; 7-12 if 13 years or older. Enter the total full-time equivalent (FTE) by school of placement for each grade grouping (K-3, 4-6 or 7-12) to two decimal places without rounding. Each pupil should be counted only one time.

\*The FTEs of pupils served in district operated and BOCES programs are included in the Total Aidable Pupil Unit (TAPU) for Expense pupil count that is used to calculate Approved Operating Expense (AOE) per pupil and in Total Aidable Foundation Pupil Units (TAFPU), a pupil count used in the Foundation Aid formula. Resident pupils are also used in determination of district wealth (Combined Wealth Ratio-CWR) by inclusion in the Total Wealth Pupil Unit (TWPU) pupil count.

### **Entries 19-30 (PROJECTED) Estimated 2024-25 60% or More of the School Day**

The following entries relate to students with disabilities spending 60% or more of the school day in a special class, service program or receiving home or hospital instruction for 60 days or more. Sixty percent or more of the day equals 3 hours per day for grades K-6 and 3 ½ hours per day for grades 7-12.

These entries reflect estimated 2024-25 full-time equivalent enrollment of SWD:

FTE equals the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month count as a week of enrollment. Count no more than 4 weeks per month.

## Form A (continued)

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Resident K-12 pupils in district operated programs	Entries 19-21
Nonresident K-12 pupils in district operated programs	Entries 22-24
Resident K-12 pupils attending BOCES operated programs	Entries 25-27
Resident K-12 pupils attending another public-school district	Entries 28-30

**Do not include** pupils in a dual enrollment status from a nonpublic school; charter school pupils; 4405 private school placements including Section 4402 & 4407 pupils; placements in state operated schools for the blind or deaf (Batavia or Rome); pupils in a state supported school for the blind or deaf (Section 4201); placements in a special act school; nonresident homeless or runaway homeless pupils eligible for Homeless Aid (Ed. Law, Section 3202, Subdivision 8); incarcerated youth (Ed. Law 3602, Subdivision 13) and OPWDD pupils under Chapters 47 (group homes), 66 (OPWDD centers), and 721 (Intermediate Care Facilities).

Pupils in ungraded classes should be counted in the following manner based on their ages as of September 1, 2024: K-3 less than 9 years of age; 4-6 if ages 9-12; 7-12 if 13 years or older. Enter the total full-time-equivalent (FTE) by school of placement for each grade grouping (K-3, 4-6 or 7-12) to two decimal places without rounding. Each pupil should be counted only one time.

\*The FTEs of pupils served in district operated and BOCES programs are included in the Total Aidable Pupil Unit (TAPU) for Expense pupil count that is used to calculate AOE/pupil and in Total Aidable Foundation Pupil Units (TAFPU), a pupil count used in the Foundation Aid formula. Resident pupils are also used in the determination of district wealth (Combined Wealth Ratio-CWR) by inclusion in the Total Wealth Pupil Unit (TWPU) pupil counts.

### **Placements 20% or more of week**

#### **Entries 31-42 (ACTUAL) 2023-24 Placements 20% or More of Week**

Enter the FTE of students with disabilities spending 20% or more of the school week in a resource room, special service, or program. The time requirements for elementary pupils (20% or more of the week) are 5 hours or more per week-not 5 periods. The time requirements for pupils enrolled in grades 4-12 that operate on a period basis may be 5 periods but not less than 180 minutes per week. Count each pupil only once.

## Form A (continued)

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These entries reflect 2023-24 placements for 20% or more of the school week:

FTE equals the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month count as a week of enrollment. Count no more than 4 weeks per month.

Resident pupils in district operated programs	Entries 31-33
Nonresident pupils in district operated programs	Entries 34-36
Resident pupils attending BOCES operated programs	Entries 37-39
Resident pupils attending another public-school district	Entries 40-42

**Do not include** pupils in a dual enrollment status from a nonpublic school; 4405 private school placements including Section 4402 & 4407 pupils; placements in state operated schools for the blind or deaf (Batavia or Rome); pupils in a state supported school for the blind or deaf (Section 4201); placements in a special act school; nonresident homeless or runaway homeless pupils eligible for Homeless Aid (Ed. Law, Section 3202, subdivision 8); and OPWDD pupils under Chapters 47 (group homes), 66 (OPWDD centers), and 721 (Intermediate Care Facilities).

Pupils in ungraded classes should be counted in the following manner based on their ages as of September 1, 2023: K-3 less than 9 years of age; 4-6 if ages 9-12; 7-12 if 13 years or older. Enter the total full-time-equivalent (FTE) by school of placement for each grade grouping (K-3, 4-6 or 7-12) to two decimal places without rounding. Each pupil should be counted only one time.

\*The FTEs of pupils served in district operated and BOCES programs are included in the Total Aidable Pupil Unit (TAPU) for Expense pupil count which is used to calculate AOE/pupil and in Total Aidable Foundation Pupil Units (TAFPU), a pupil count used in the Foundation Aid formula. Resident pupils are also used in the determination of district wealth (Combined Wealth Ratio-CWR) by inclusion in the Total Wealth Pupil Unit (TWPU) pupil counts.

## Form A (continued)

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### Entries 31-42 (PROJECTED) Estimated 2024-25 Placements 20% or more of the week

Enter the estimated FTE of students with disabilities spending 20% or more of the school week in a resource room, special service, or program. The time requirements for elementary pupils (20% or more of the week) are 5 hours or more per week-not 5 periods. The time requirements for pupils in grades 4 -12 enrolled in a period-based school program (20% or more of the week) may be 5 periods but not less than 180 minutes per week. Count each pupil only once.

These entries reflect estimated 2024-25 placements for 20% or more of the school week:

FTE equals the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month count as a week of enrollment. Count no more than 4 weeks per month.

Resident pupils in district operated programs	Entries 31-33
Nonresident pupils in district operated programs	Entries 34-36
Resident pupils attending BOCES operated programs	Entries 37-39
Resident pupils attending another public-school district	Entries 40-42

**Do not include** pupils in a dual enrollment status from a nonpublic school; 4405 private school placements including Section 4402 & 4407 pupils; placements in state operated schools for the blind or deaf (Batavia or Rome); pupils in a state supported school for the blind or deaf (Section 4201); placements in a special act school; nonresident homeless or runaway homeless pupils eligible for Homeless Aid (Ed. Law, Section 3202, Subdivision 8); and OPWDD pupils under Chapters 47 (group homes), 66 (OPWDD centers), and 721 (Intermediate Care Facilities).

Pupils in ungraded classes should be counted in the following manner based on their ages as of September 1, 2024: K-3 less than 9 years of age; 4-6 if ages 9-12; 7-12 if 13 years or older. Enter the total full-time-equivalent (FTE) by school of placement for each grade grouping (K-3, 4-6 or 7-12) to two decimal places without rounding. Each pupil should be counted only one time.

## Form A (continued)

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\*The FTEs of pupils served in district operated and BOCES programs are included in the Total Aidable Pupil Unit (TAPU) for Expense pupil count which is used to calculate AOE/pupil and in Total Aidable Foundation Pupil Units (TAFPU), a pupil count used in the Foundation Aid formula. Resident pupils are also used in the determination of district wealth (Combined Wealth Ratio-CWR) by inclusion in the Total Wealth Pupil Unit (TWPU) pupil counts.

### Consultant Teacher Services

#### Entries 43-54 Consultant Teacher Services

Enter students with disabilities being served by direct and/or indirect consultant teacher services for a minimum of two hours each week in accordance with their IEP's (except that the committee on special education may recommend a combination of consultant teacher services and resource room services for not less than three hours each week).

Direct consultant teacher services are defined as specially designed individualized or group instruction, provided by a certified special education teacher, to a student with a disability to aid and benefit the pupil's regular education program.

Indirect consultant teacher services are defined as consultation provided by a certified special education teacher to regular education teachers, to assist them in adjusting to the learning environment and/or instructional methods to meet the needs of the pupils receiving direct consultant teacher services who attend their classes.

#### Entries 43-54 (ACTUAL) 2023-24 Consultant Teacher Services

These entries reflect 2023-24 placements for consultant teacher services:

FTE equals the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month counts as a week of enrollment. Count no more than 4 weeks per month.

Resident pupils in district operated programs	Entries 43-45
Nonresident pupils in district operated programs	Entries 46-48
Resident pupils attending BOCES operated programs	Entries 49-51
Resident pupils attending another public-school district	Entries 52-54

## Form A (continued)

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**Do not include** pupils in a dual enrollment status from a nonpublic school; 4405 private school placements including Section 4402 & 4407 pupils; placements in state operated schools for the blind or deaf (Batavia or Rome); pupils in a state supported school for the blind or deaf (Section 4201); placements in a special act school; nonresident homeless or runaway homeless pupils eligible for Homeless Aid (Ed. Law, Section 3202, subdivision 8); and OPWDD pupils under Chapters 47 (group homes), 66 (OPWDD centers), and 721 (Intermediate Care Facilities).

Pupils in ungraded classes should be counted in the following manner based on their ages as of September 1, 2023: K-3 less than 9 years of age; 4-6 if ages 9-12; 7-12 if 13 years or older. Enter the total full-time-equivalent (FTE) by school of placement for each grade grouping (K-3, 4-6 or 7-12) to two decimal places without rounding. Each pupil should be counted only one time.

\*The FTEs of pupils served in district operated and BOCES programs are included in the Total Aidable Pupil Unit (TAPU) for Expense pupil count that is used to calculate AOE per pupil and in Total Aidable Foundation Pupil Units (TAFPU), a pupil count used in the Foundation Aid formula. Resident pupils are also used in the determination of district wealth (Combined Wealth Ratio-CWR) by inclusion in the Total Wealth Pupil Unit (TWPU) pupil counts.

### **Entries 43-54 (PROJECTED) Est. 2024-25 Consultant Teacher Services**

These entries reflect estimated 2024-25 placements for consultant teacher services:

FTE = the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month count as a week of enrollment. Count no more than 4 weeks per month.

Resident pupils in district operated programs	Entries 43-45
Nonresident pupils in district operated programs	Entries 46-48
Resident pupils attending BOCES operated programs	Entries 49-51
Resident pupils attending another public-school district	Entries 52-54

## Form A (continued)

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**Do not include** pupils in a dual enrollment status from a nonpublic school; 4405 private school placements including Section 4402 & 4407 pupils; placements in state operated schools for the blind or deaf (Batavia or Rome); pupils in a state supported school for the deaf or blind (Section 4201); placements in a special act school; nonresident homeless or runaway homeless pupils eligible for Homeless Aid (Ed. Law, Section 3202, subdivision 8); and OPWDD pupils under Chapters 47 (group homes), 66 (OPWDD centers), and 721 (Intermediate Care Facilities).

Pupils in ungraded classes should be counted in the following manner based on their ages as of September 1, 2024: K-3 less than 9 years of age; 4-6 if ages 9-12; 7-12 if 13 years or older. Enter the total full-time-equivalent (FTE) by school of placement for each grade grouping (K-3, 4-6 or 7-12) to two decimal places without rounding. Each pupil should be counted only one time.

\*The FTEs of pupils served in district operated and BOCES programs are included in the Total Aidable Pupil Unit (TAPU) for Expense pupil count which is used to calculate AOE/pupil and in Total Aidable Foundation Pupil Units (TAFPU), a pupil count used in the Foundation Aid formula. Resident pupils are also used in the determination of district wealth (Combined Wealth Ratio-CWR) by inclusion in the Total Wealth Pupil Unit (TWPU) pupil counts.

### **Additional Weighted Average Daily Attendance of Full-Time Resident Students with Disabilities in Other Public-School District Programs**

**Entries 55-57 (ACTUAL)** are used in the computation of Resident Weighted Average Daily Attendance (RWADA) and Total Wealth Pupil Units (TWPU). Enter the FTEs of students with disabilities who are residents of your district but are enrolled in another public-school district full-time. Report 2023-24 placements as follows:

Full-time resident SWD in other school districts; K-3	Entry 55
Full-time resident SWD in other school districts; 4-6	Entry 56
Full-time resident SWD in other school districts; 7-12	Entry 57

## Form A (continued)

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These entries reflect resident full-time students with disabilities attending other public schools. Include resident foster students with disabilities attending other public schools. Often these entries are like Entries 28, 29 and 30. However, **do not** transfer the FTEs from 28-30 unless **all** pupils were enrolled in other public schools as **full-time students**. Pupils in ungraded classes should be counted in the following manner based on their ages as of September 1, 2023: K-3 less than 9 years of age; 4-6 if ages 9-12; 7-12 if 13 years or older.

**Do not include** pupils in a dual enrollment status from a nonpublic school; in a charter school, 4405 private school placements including Section 4402 & 4407 pupils; placements in state operated schools for the blind or deaf (Batavia or Rome); pupils in a state supported school for the blind or deaf (Section 4201); placements in a special act school; students claimed for Incarcerated Youth Aid pursuant to Education Law 3602(13); nonresident homeless or runaway homeless pupils eligible for Homeless Aid (Ed. Law, Section 3202, subdivision 8); and OPWDD pupils under Chapters 47 (group homes), 66 (OPWDD centers), and 721 (Intermediate Care Facilities).

### Entry 58 - Not Used

### Net Registration of Resident, Non-Disabled Pupils

**Entries 59-61 (ACTUAL)** are added to the district's ADA in the calculation of Resident Weighted Average Daily Attendance (RWADA) and Total Wealth Pupil Units (TWPU). Enter the net registration of non-disabled pupils who are residents of your district and who attend other public schools, BOCES or county vocational education and extension boards full-time. Include resident non-disabled foster pupils attending other public schools. Net registration is defined as the number of students registered during the school year; it is not an attendance count.

These entries reflect 2023-24 registration of non-disabled pupils:

Full-time resident pupils in other schools/BOCES; 1/2 K	Entry 59
Full-time resident pupils in other schools/BOCES; Full Day K-6	Entry 60
Full-time resident pupils in other schools/BOCES; 7-12	Entry 61

## Form A (continued)

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**Do not include** resident pupils whose attendance has been reported on Form A or Schedules A1-A4 or any students with disabilities regardless of where they are in attendance. (0 decimals)

### Net Registration of Non-Resident Pupils

**Entries 62-64 (ACTUAL)** are deducted from the district's weighted ADA in the calculation of RWADA and TWPU. Report the number of nonresident pupils including students with disabilities who attended this public-school district and whose attendance was reported on Form A, Schedules A1 – A4.

These entries reflect 2023-24 registration of non-disabled and disabled pupils:

Full-time nonresident pupils in this school; 1/2 K	Entry 62
Full-time nonresident pupils in this school; Full Day K-6	Entry 63
Full-time nonresident pupils in this school; 7-12	Entry 64

**Do not include** nonpublic school dual enrolled pupils, 4402 and 4407 pupils (4405), pupils in state operated or state supported schools for blind or deaf (Section 4201), special act district pupils, pupils eligible for aid under Chapters 47, 66, 721 and homeless pupils receiving Homeless Aid in accordance with Section 3202, subdivision 8 of Education Law. (Used to calculate Total Wealth Pupil units and resident weighted average daily attendance.)

**Entries 65-70 attendance data to be completed by the Big 5 city school districts and non-components of a BOCES only.**

**Sections C and D are for reporting grade 9 Occupational Education Prog. Enrollment only.**

### Summer School Attendance

**Entry 71a (ACTUAL and PROJECTED)** Student Aggregate Attendance - is used to calculate Total Aidable Foundation Pupil Units (TAFPU) and Foundation Aid due to summer school pupils for 2024-25 aid and for 2025-26 projected aid. Enter the total aggregate hours of attendance for all approved summer school courses between July 1 & August 31 (excluding July 4). Include attendance for both elementary and secondary grade levels. Data must be based on attendance and not enrollment. Entry 71a should be the sum of attendance for each hour of session of the approved program. Sessions must be at least 1 hour in length. Do not average the length of sessions. Attendance exceeding 90 session hours per student should not be reported here and is not aidable. Approved courses that are taught in summer school programs approved by the State Education Department are listed in the Assignment Codes for Teachers distributed by the BEDS Office (Information Reporting and Technology Services).

## Form A (continued)

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**Do not enter hours for students receiving summer school instruction as a BOCES shared service or Section 4408 Students with Disabilities.**

For approval of elementary summer school: programs must total at least 20 hours of instruction and have at least 1 hour, but no more than 5 hours per day of instruction.

For approval of secondary summer school: programs must total at least 20 hours of instruction and have at least 1 hour, but no more than 5 1/2 hours of daily instruction.

### Entry 71a (ACTUAL)

Report July-August 2023 Summer School Aggregate Hours of Attendance in All Approved District Operated Summer School Programs.

### Entry 71a (PROJECTED)

Report July-August 2024 Summer School Aggregate Hours of Attendance in All Approved District Operated Summer School Programs.

**Entry 71b (Actual and Projected) Possible Student Aggregate Attendance** - Enter the total possible aggregate hours of attendance for all approved district operated summer school courses held between July 1st & August 31st (excluding July 4th). Include both elementary and secondary total possible aggregate hours of attendance. Hours reported must be based upon daily membership (i.e., the total possible hours of attendance for students on the summer school register for each day), not actual attendance hours, and should be equal to the aggregate sum of all students enrolled in such courses in hourly units. Sessions must be at least 1 hour in length. Do not average the length of sessions. Total possible attendance exceeding 90 session hours per approved course should not be reported here, as no student may be counted for more than 90 hours of possible aggregate attendance during the summer session. **Do not enter hours for students receiving summer school instruction as a BOCES shared service or Section 4408 Students with Disabilities.**

For approval of elementary summer school: programs must total at least 20 hours of instruction and have at least 1 hour, but no more than 5 hours per day of instruction.

For approval of secondary summer school: programs must total at least 20 hours of instruction and have at least 1 hour, but no more than 5 1/2 hours of daily instruction.

### Entry 71b (ACTUAL)

Report July-August 2023 Total Possible Summer School Aggregate Hours of Attendance in SED Approved district operated Summer School Programs.

## Form A (continued)

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### Entry 71b (PROJECTED)

Report July-August 2024 Total Possible Summer School Aggregate Hours of Attendance in SED Approved district operated Summer School Programs.

### Dual Enrollment

Students enrolled in a nonpublic school but receiving services from a public school or BOCES for special education services at least one period per day.

**Entry 72 (ACTUAL)** Weighted Dual Enrolled Students with Disabilities - Schedule B, page 2 - K-12 weighted dual enrolled students with disabilities. Once Schedule B is completed, values will automatically transfer to this entry.

### English Language Learners (ELL) Enrollment

#### Entry 73 (ACTUAL) 2023-24 English Language Learners Enrollment (ELL)

Enter the total 2023-24 count, or enrollment of all pupils served in approved programs for English Language Learners (ELL) regardless of the source(s) of funds supporting such programs. Include the total of all pupils served in both district operated and BOCES operated ELL programs approved by the Commissioner pursuant to Part 154 of Commissioner's Regulations, who scored at or below the 40th percentile on an English language assessment instrument. This entry should be the same as that reported in Entry 5 of Form A-10 of the 2023-24 Part 154 ELL Comprehensive Plan. This entry is required for ELL expenditure check purposes. Note: Do not include CR Part 154B student counts.

#### Entry 73 (PROJECTED) 2024-25 English Language Learners Enrollment (ELL)

Enter the total projected 2024-25 count or enrollment of all pupils to be served in approved programs for students with English Language Learners (ELL) regardless of the source(s) of funds anticipated to support such programs. Include the total of all pupils to be served in both district operated and BOCES operated ELL programs to be approved by the Commissioner pursuant to Part 154 of Commissioner's Regulations, who are expected to score at or below the 40th percentile on an English language assessment instrument. This entry is required for ELL expenditure check purposes. Note: Do not include CR Part 154B student counts.

#### Entry 74 (ACTUAL) Fall 2023 Enrollment of Urban Suburban Transfer Program

A value has been entered here by SED which represents the number of students accepted from another district through the Urban Suburban Transfer Program as of the date in late October which is designated as the 2023 BEDS Enrollment date, if this district has been approved to operate an Inter-district Urban Suburban Transfer program by the Office of Education Management Services (518-474-6541).

## Form A (continued)

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### Entry 74 (PROJECTED) Estimated Fall 2024 Enrollment of Urban Suburban Transfer Program

The estimated number of Transfer Pupils received by your district as of the Fall 2024 BEDS reporting date.

### Declassified Pupils

#### Entry 75 (ACTUAL) 2023-24 FTE of Declassified Pupils

Enter the FTE of pupils moved from a special education program to a regular education program during the 2023-24 school year **and received support services pursuant to Education Law 3602 5-a.(d)(1)**. Sum the individual FTE enrollments and carry the sum to two places without rounding. These pupils receive an additional .50 weighting for the calculation of Total Aidable Foundation Pupil Units (TAFPU). An Individualized Education Plan (IEP) is not required for declassified pupils.

#### Entry 75 (PROJECTED) 2024-25 FTE of Declassified Pupils

Enter the estimated FTE of pupils who will move from a special education program to a regular education program during the 2024-25 school year as described above.

### Other Enrollments

#### Entry 76 (ACTUAL) Nonresident Students Enrolled in Public Schools in this District

A value has already been entered here representing the 2023-24 total nonresident students included at Entries 1-4 (Actual) of Form A. This entry should equal data entered on the Fall 2023 BEDS form Entry 1b. Do not include nonresident full-time BOCES or Equivalent Attendance pupils. Include foster children enrolled in this district for which tuition is being paid by another district.

**Entry 76 (PROJECTED)** Enter the 2024-25 estimated total of nonresident students included at Entries 1-4 (*Projected*) of FORM A. (Do not include nonresident pupils attending BOCES full time or Equivalent Attendance pupils.)

**Entry 77 (ACTUAL)** A value has already been entered here representing the number of resident students enrolled full-time in another public-school district (including foster children) for whom tuition is paid or could be paid by this district to the educating district. Enrollment is determined at the end of the first attendance period for the 2023-24 school year. This entry should equal data entered as of the date in late October which was designated as the 2023 BEDS Enrollment Date.

## Form A (continued)

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**Entry 77 (PROJECTED)** Enter the number of resident students anticipated to be enrolled full-time in another public school district as of the 2024 BEDS Enrollment Date (end of first attendance period for the 2024-25 school year) for whom tuition is paid or could be paid by this district to the educating district.

**Entry 78 (ACTUAL)** A value has already been entered here representing the number of resident students attending nonpublic schools both within and outside the district as of the 2023 BEDS Enrollment Date whose tuition is paid by parents or by other private support. This number is submitted by the nonpublic schools to the BEDS office.

**Entry 78 (PROJECTED)** Enter the estimated number of resident students attending nonpublic schools both within and outside this school district as of the 2024 BEDS Enrollment Date whose tuition is paid by parents or by other private support.

**Entry 79a (ACTUAL)** A value has already been entered here representing the number of resident students with disabilities enrolled full-time at a BOCES as of the date in later October which was designated as the 2023 BEDS Enrollment Date for whom tuition is paid to the BOCES.

**Entry 79a (PROJECTED)** Enter the estimated number of resident students with disabilities of this school district enrolled full-time at a BOCES as of the date in late October which is designated as the 2024 BEDS Enrollment Date for whom tuition is paid to the BOCES.

**Entry 79b (ACTUAL)** A value has already been entered here representing the number of resident students enrolled full time in a general education program at a BOCES (including students enrolled full-time at Tech Valley HS) as of 2023 BEDS Enrollment Date for whom district is paying tuition to BOCES.

**Entry 79b (PROJECTED)** Enter the estimated number of resident students enrolled full time in general education programs at a BOCES (including those resident students enrolled full time at Tech Valley HS) as of 2024 BEDS Enrollment Date for whom district is paying tuition at the BOCES.

**Entry 80 (ACTUAL)** A value has already been entered here representing the number of resident students enrolled full-time in an approved private school for students with disabilities or in a special act school district (4405 students-private) as of the 2023 BEDS Enrollment Date for whom this district is paying tuition to the private school or to the special act school district.

**Entry 80 (PROJECTED)** Enter the estimated number of resident students enrolled full-time in an approved private school for students with disabilities or in a special act school district (4405 students-private) as of the 2024 BEDS Enrollment Date for whom tuition is paid to the private school or to the special act school district.

## Form A (continued)

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**Entry 81 (ACTUAL)** A value has already been entered here representing the number of resident enrolled full-time in the State operated schools for the blind at Batavia or for the deaf at Rome (4405-Rome and Batavia) as of the 2023 BEDS Enrollment Date for whom tuition is paid to the State by this district.

**Entry 81 (PROJECTED)** Enter the estimated number of resident students enrolled full-time in the State operated schools for the blind at Batavia or for the deaf at Rome as of the 2024 BEDS Enrollment Date for whom tuition is paid to the State by this district.

**Entry 82 (ACTUAL)** A value has already been entered here representing the number of resident and nonresident students attending nonpublic schools in this school district as of the 2023 BEDS Enrollment Date, whose tuition is paid by parents or by other private support. This number is submitted by the nonpublic schools to the IRS Office (Information & Reporting Services office). The entry is not used to calculate 2024-25 aid.

**Entry 82 (PROJECTED)** Enter the estimated number of resident and nonresident students attending nonpublic schools in this school district as of the 2024 BEDS Enrollment Date (end of the first attendance period for the 2024-25 school year) for whom tuition is paid by parents or by other private support.

**Entry 83 (ACTUAL)** This entry is no longer pre-filled with BEDS/SIRS data. Districts are required to enter their actual Fall 2023 enrollment in Equivalent Attendance programs. This entry represents the number of resident students under the age of 21 who are not on a regular day school register but as of the date in late October which was designated as the 2023 BEDS Enrollment Date (end of first attendance period for the 2023-24 school year) will be enrolled in alternative education programs leading to a high school diploma or a high school equivalency diploma either in a school of the district or in a BOCES program. Do not include students who are claimed for Incarcerated Youth Aid pursuant to Education Law 3602(13) or nonresident homeless or runaway homeless students eligible for aid pursuant to Subdivision 8 of such section. If a value is shown at this entry, you must claim equivalent attendance hours at Entries 14 and/or 15, unless you receive BOCES Aid for these resident students.

**Entry 83 (PROJECTED)** Enter the estimated number of resident students under the age of 21 who are not on a regular day school register but as of the date in late October which is designated as the 2024 BEDS Enrollment Date (end of first attendance period for the 2024-25 school year) will be enrolled in alternative programs leading to a high school diploma or a high school equivalency diploma either in a school of the district or in a BOCES program.

## Form A (continued)

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**Note:** In the edit check, the average number of equivalent attendance hours assumed per pupil is 1,000.

Do not include students who are claimed for Incarcerated Youth Aid pursuant to Education Law 3602(13) or nonresident homeless or runaway homeless students eligible for aid pursuant to Subdivision 8 of such section. If you estimate students at this entry, you must estimate equivalent attendance hours at Entries 14 and/or 15, unless you receive BOCES Aid for these resident students.

### Entry 84a – Not Used

**Entry 84b (ACTUAL)** Enter total number of resident four-year-old in district pupils receiving preschool education services during 2023-24 under Section 4410 for four hours or more per day.

**Entry 84b (PROJECTED)** Enter the total number of resident four-year-old in district pupils who will receive preschool special education services during 2024-25 under Section 4410 for four hours or more per day. Projected 2024-25 data for resident 4-year-olds reported here is used to determine maximum Universal Prekindergarten Grants.

### Entry 84c – Not Used

### Entries 85–86 Not Used

**Entry 87 – (ACTUAL)** A value has already been entered here representing the total Fall 2023 students enrolled in kindergarten through grade six (Entry 87a) and grades seven through twelve (Entry 87b) who were not present in school and received homebound/hospitalized instruction from staff employed by or paid for by the district. This entry should equal data entered as of the date in late October which was designated as the 2023 BEDS Enrollment Date.

**Entry 87 (PROJECTED)** Enter the number of Fall 2024 students enrolled in kindergarten through grade six (Entry 87a) and grades seven through twelve (Entry 87b) who will not be present in school and will be expected to receive homebound/hospitalized instruction from staff employed by or paid for by the district. These students should not be reported as enrolled on Form A lines 1a through 4.

### Entries 88-90 (Big 5 City School Districts and Non-Components of BOCES Only)

**Entries 88 (ACTUAL) 2023-24 Computer Admin Service Expenses (Big 5 + Non-Components)**

## **Form A (continued)**

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Enter total 2023-24 General Fund expenses for approved computer administrative services including computer hardware and software with school district managerial applications that are not aidable through Instructional Computer Hardware and Technology Equipment Aid, Computer Software Aid or Student Information Systems Aid. This entry is used to calculate Computer Administration Aid.

### **Entry 88 (PROJECTED) 2024-25 Computer Admin Service Expenses (Big 5 + Non-Components)**

Enter projected 2024-25 General Fund expenses for approved computer administrative services including computer hardware and software with school district managerial applications that are not aidable through Instructional Computer Hardware and Technology Equipment Aid, Computer Software Aid or Student Information Systems Aid.

### **Entry 89 (ACTUAL) 2023-24 Administrative Costs for Computer Admin Service Expenses (Big 5 + Non-Components)**

Enter total 2023-24 General Fund expenses for administrative costs included in the total 2023-24 expenses reported at Entry 88. Administrative costs up to a maximum of five percent of the costs of all other approved computer services are aidable. This entry is used to calculate Computer Administration Aid.

### **Entry 89 (PROJECTED) 2024-25 Administrative Costs for Computer Admin Service Expenses (Big 5 + Non-Components)**

Enter projected 2024-25 General Fund expenses for administrative costs included in the total 2024-25 expenses reported at Entry 88. Administrative costs up to a maximum of five percent of the costs of all other approved computer services are aidable. This entry is used to calculate Computer Administration Aid.

### **Entry 90 (ACTUAL) 2023-24 Occupational Education Expenses Grades 10-12 (Big 5 + Non-Components)**

Enter total 2023-24 General Fund expenses for occupational education programs provided to students in grades 10-12 who were enrolled in occupational education sequences in trade, industrial, technical, agricultural, health or business and marketing. This entry is used as a comparison base for the projection in Entry 89.

## Form A (continued)

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### Entry 90 (PROJECTED) 2024-25 Occupational Education Expenses Grades 10-12 (Big 5 + Non-Components)

Enter projected 2024-25 General Fund expenses for occupational education programs provided to students in grades 10-12 who were enrolled in occupational education sequences in trade, industrial, technical, agricultural, health or business and marketing.

### State Aid Certifications

A separate certification for each Form (A, F-Transportation and F-Building Aid) is to be completed and transmitted to SED via SAMS by the Superintendent using their “Username” and “Password.” The statutory deadline is **September 2, 2024 (or the next business day if the date falls on a weekend or holiday)**. Certifications transmitted after September 2, 2024, may result in a delay of state aid payments to the district. Go to the SAMS **Form Tree** in the **Official Data** area and open the **Certification Form** for each form set to be certified. Click **Certify and Submit** to send each certification to SED.

## Form A Schedules

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### Schedules A1 through A7:

Schedules A1 through A7 are used to collect attendance data for the 2023-24 school year. All attendance data will be reported on Form A, Schedules A1 through A7.

### Schedule A1: 1<sup>st</sup> Semester 2023-24 Religious Holiday Exclusions

Report student attendance on religious holidays occurring during the 1st semester of 2023-24 to be excluded from the calculation of ADA. Aggregate attendance should be reported by grade level for each religious holiday listed and formally recognized by board resolution. Do not list any religious holidays that had no adverse impact on school attendance. (For each religious holiday listed, the day of session and aggregate attendance should also be included in the data reported on Schedule A2). Districts must complete Schedule A1 accordingly, but also need to email [180days@nysed.gov](mailto:180days@nysed.gov) a board resolution approving the list of religious holidays for your district (such resolution should pre-date any days listed on Schedule A1). See SAMS helpfile [here](#) for updated instructions which includes information on obtaining State Aid approval for any religious holidays which are claimed.

### Schedule A2: 1<sup>st</sup> Semester 2023-24 Attendance Report

Report 1<sup>st</sup> semester 2023-24 attendance data by completing Columns 1, 2 and 4 of Schedule A2. Once Columns 1, 2 and 4 have been completed, all other data items will automatically be calculated by SAMS.

Schedule A2 Columns 1 and 2 shall include attendance data for:

- Resident students in kindergarten through grade 12 (or equivalent ungraded programs), which is the total of the number of enrolled students that could have attended school on all days of session divided by the number of days of session;
- Non-resident students (in-state and out of state) attending the district full time, but not resident students enrolled full time in another district;
- Indigenous students that are residents of any portion of a reservation located wholly or partially in New York State;
- Students living on federally owned land or property;
- Resident students receiving home or hospital instruction (not home-schooled students), including students receiving instruction through a two-way telephone communication system.

## Form A Schedules *(continued)*

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**Note:** On Schedule A2, do not include the aggregate attendance days for students enrolled in the Tech Valley High School which is jointly operated by Capital Region and Questar III BOCES.

**Column 1, Possible Aggregate Attendance:** Report the sum of the total daily membership (# of students on the school register on a given day) for each day of session reported in Column 4.

**Column 2, Aggregate Attendance:** Report the sum of the total daily attendance (# of students attending school on a given day) for each day of session reported in Column 4, including religious holidays reported on Schedule A1. The number reported here cannot be larger than the number reported in Column 1.

**Column 4, Actual Session:** Report the number of days during the first semester when students were required to attend school and attendance was recorded. Make sure to include the day of session for each religious holiday listed on Schedule A1. Do not include Regents examination days or full day Superintendent's Conference Days when attendance was not recorded.

**All other columns will automatically be calculated.**

## Form A Schedules (*continued*)

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### Schedule A3: 2<sup>nd</sup> Semester 2023-24 Religious Holiday Exclusions

Report attendance on religious holidays occurring during the 2nd semester of 2023-24 to be excluded from the calculation of ADA. Aggregate attendance should be reported by grade level for each religious holiday listed and formally recognized by board resolution. Do not list any religious holidays that had no adverse impact on school attendance. (For each religious holiday listed, the day of session and aggregate attendance should also be included in the data reported on Schedule A4). Districts must complete Schedule A3 accordingly, but also need to email [180days@nysed.gov](mailto:180days@nysed.gov) a board resolution approving the list of religious holidays for your district (such resolution should pre-date any days listed on Schedule A3). See SAMS helpfile [here](#) for updated instructions which includes information on obtaining State Aid approval for any religious holidays which are claimed.

### Schedule A4: 2<sup>nd</sup> Semester 2023-24 Attendance Report

#### Part I:

Report 2nd semester 2023-24 attendance data by completing Columns 1, 2 and 4 of Schedule A4. Once Columns 1, 2 and 4 have been completed, all other data items will automatically be calculated.

Schedule A4 Columns 1 and 2 shall include attendance data for:

- Resident students in kindergarten through grade 12 (or equivalent ungraded programs), which is the total of the number of enrolled students that could have attended school on all days of session divided by the number of days of session.
- Non-resident students (in-state and out of state) attend the district full time, but not resident students enrolled full time in another district.
- Native American students that are residents of any portion of a reservation located wholly or partially in New York State.
- Students living on federally owned land or property.
- Resident students receiving home or hospital instruction (not home-schooled students), including students receiving instruction through a two-way telephone communication system.

Note: On Schedule A4, do not include the aggregate attendance days for students enrolled in Tech Valley High School, which is jointly operated by Capital Region and Questar III BOCES.

## Form A Schedules (*continued*)

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**Column 1, Possible Aggregate Attendance\*:** Report the sum of the total daily membership (# of students on the school register on a given day) for each day of session reported in Column 4.

**Column 2, Aggregate Attendance\*:** Report the sum of the total daily attendance (# of students attending school on a given day) for each day of session reported on Column 4, including religious holidays reported on Schedule A3. The number reported here cannot be larger than the number reported on Column 1.

**Column 4, Actual Session:** Report the number of days during the second semester when students were required to attend school and attendance was recorded. Make sure to include the days of session for each religious holiday listed on Schedule A3. Do not include Regents days or full day Superintendent's Conference Days which are days in which attendance does not get recorded.

**All other columns will automatically be calculated.**

### **Schedule A4 Part II: Average Daily Attendance (ADA) and Average Daily Membership (ADM)**

#### **A. Average Daily Attendance**

##### **Entries 21-24 (ACTUAL) 2023-24 Full Year Unadjusted ADA**

Once Schedules A1 through A4 have been completed, values will automatically transfer to these entries.

##### **Entries 21-24 (PROJECTED) 2024-25 Full Year Unweighted ADA**

Report your best estimate of full year unweighted average daily attendance (ADA) for both semesters of the 2024-25 school year by grade grouping (1/2 Day K, K-3, 4-6, 7-12). Weight 1/2 Day K at 1.0. These entries are a projection and should have zero decimals. You may use the 2023-24 actual entries 1-20 as a guide, but the numbers reported here should reflect the unweighted ADA that is anticipated for the 2024-25 school year. If the district is experiencing increases or decreases in enrollment, ADA should be adjusted to reflect expected changes. (Projected ADA should never be greater than projected enrollments in entries 21-24.) Any increases reported over 2023-24 should be conservative and justifiable.

## Form A Schedules *(continued)*

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### B. Average Daily Membership (ADM)

#### Membership Entries 25-28 (ACTUAL) 2023-24 Average Daily Membership

Once Schedules A1 through A4 have been completed, values will automatically transfer to these entries.

#### Entries 25-28 (*PROJECTED*) 2024-25 Average Daily Membership

Report your best estimate of full year average daily membership (ADM) for both semesters of the 2024-25 school year by grade grouping (1/2 Day K, K-3, 4-6, 7-12). Weight 1/2 Day K at 1.0. These entries are a projection and should have zero decimals. You may use the 2023-24 actual entries 1-20 as a guide, but the numbers reported here should reflect the average daily membership ADA that is anticipated for the 2024-25 school year. If the district is experiencing increases or decreases in enrollment, ADM should be adjusted to reflect expected changes. (Projected ADM should never be greater than projected enrollments in entries 21-24.) Any increases reported over 2023-24 should be conservative and justifiable.

## Form A Schedules (*continued*)

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### Schedule A5: 2023-24 Days of Session Matrix

The Days of Session Matrix is used to determine whether the district has met the legally required minimum 180 days of session for all schools and grade levels.

Data should be entered by **individual grade as indicated**.

**Line 1, # of Days Attendance Was Recorded:** Report the number of days students came to school and attendance was taken. Include days when a full day of instruction was scheduled or when a half day of instruction and a half day Superintendent's Conference was held. (Sum of lines 4 from Schedules A-2 & A-4)

**Line 2, # of Regents Days or Basic Competency Exam Days:** Report the number of days Regents and/or Basic Competency exams were administered to secondary pupils. Report only the days when attendance was not taken, and instruction was not scheduled. This entry applies to grades 9-12. It may also apply to lower grade levels when the 9-12 students are housed in the same school facility as the lower grades (lowest grade that can be included is Grade 7) and the class schedules for all grades are disrupted by the exams (because staff are required to administer the exams). Do not assume and claim perfect attendance for these days. A total of 13 Regents days can be claimed. This total includes four days for the 1st semester (January 23<sup>th</sup> – January 26<sup>th</sup>) and eight days for the 2nd semester which includes rating day (June 4<sup>th</sup>, June 14<sup>th</sup>, June 17<sup>th</sup>-18<sup>th</sup>, June 20-21<sup>st</sup>, and June 24<sup>th</sup> - June 26<sup>th</sup>).

**Line 3, # of Superintendent's Conference Days:** Report the number of Superintendent's Conference Days held by the district. Report only the days when attendance was not taken, and instruction was not scheduled on these days. Superintendent's Conference Days may be held for general staff orientation, curriculum development, in-service education, or parent-teacher conferences. A maximum of 4 Superintendent's Conference Days may be claimed for each grade level. If 4 days are claimed, 2 days must be devoted to staff development activities related to the implementation of the NYS Learning Standards & Assessments. (If more than 4 Superintendent's Conferences were held in 2023-24, the additional conferences should be reported although they will not be counted towards the 180-day minimum). For half day Superintendent's Conference Days, record attendance for the half day of instruction and report as 1 day of session on line 1.

Half-day conferences should be summed up and reported on line 3 (e.g., 2 half day Superintendent's Conference Days = 1 day on line 3). If half day conferences are held and the district operates a 1/2-day K program, an entry should be recorded on line 5 for the 1/2 Day K class (AM or PM) that was not in attendance due to the conference.

## Form A Schedules (*continued*)

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**Line 4, Extraordinary Conditions Days: SED use ONLY.** The Commissioner may excuse a maximum of 5 extraordinary conditions days when school was not in session due to extraordinarily adverse weather conditions, impaired heating facilities, insufficient water supply, fuel shortage, electricity failure, natural gas leakage, unacceptable levels of chemical substances, or partial or complete destruction of a school building.

The Commissioner's approval determines that the district cannot make up the missed instructional days at the secondary level by using scheduled vacation days prior to the June Regents' exams or at the elementary level by using all scheduled vacation days prior to the last day of the June Regents' exams.

Requests for Commissioner excusal for all grade levels must be submitted by completing Schedule A8. This form should be submitted in the 2024-25 claim year for the 2023-24 school year if applicable.

**Line 5, State of Emergency Closure Days:** Any approved state of emergency closure days will prepopulate within this entry. Districts must report state of emergency closure days via SED's Monitoring and Vendor Performance System and under Schedule A8. This report is required if one or more schools within a district were in session less than 180 days during the 2023-24 school year due to a properly executed declaration of a state or local emergency. All required documentation must be submitted to SED for review and approval.

**Line 6, Total Days:** The sum of lines 1-5 of Schedule A5. Once lines 1-5 have been completed, the total will automatically be calculated by SAMS. **The district must have a total of at least 180 days to avoid a short session state aid deduction.**

If extraordinary condition day(s) and State of Emergency Closure Day(s) were disapproved, they will not be added to the total in Line 6 but will show on Lines 4 and 5 respectively.

## Form A Schedules *(continued)*

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### **Schedule A6: Decimal Days of Actual Session Worksheet**

If any group of students in a grade grouping (AM-K, PM-K, K-3, 4-6, 7-8 or 9-12) has a different number of days of session than the rest of the grade grouping but meets the 180-day minimum, use this worksheet to compute the appropriate decimal days of actual session for the entire grade grouping. Enter the result as the actual session for the entire grade grouping from column 4 of Schedule A2 for the first semester or Schedule A4 for the second semester. Erase and reuse this schedule if you have more than one grade grouping with a session deviation.

**This Schedule is for District use only-Do not submit to SED.**

### **Schedule A7: Enrollment Central High School District Only**

Component school districts of Valley Stream CHS, Sewanhaka CHS and Bellmore-Merrick CHS only. Report the 2023-24 (Actual) and 2024-25 (Projected) enrollment by component district of students attending a Central High School.

### **Schedule A8: Extraordinary Condition Days and State of Emergency Closure Days**

Complete 2024-25 SAMS Form A Schedule A8 to request the State Aid Office to disregard the required reduction of 2024-25 state aid if one or more schools of the district were in session for less than 180 days in the 2023-24 school year due to Extraordinary Conditions and State of Emergency Closure Days.

General Aid must be reduced by 1/180th of Foundation Aid for each day one or more schools of the district were in session less than 180 days. Regents Exam Days, Regents Rating Day and up to four Superintendent's Conference Days count toward the required 180 days.

Pursuant to Section 3604 (7) of NYS Education Law, the commissioner may disregard such reduction, up to five days, if one or more schools of the district were not in session for one hundred eighty days because of extraordinarily adverse weather conditions, impairment of heating facilities, insufficiency of water supply, shortage of fuel, lack of electricity, natural gas leakage, unacceptable levels of chemical substances, or the destruction of a school building either in whole or in part or as a result of State of Emergency Closure Days and if, further, the district could not make up the days by using for the secondary grades all scheduled vacation days which occur prior to the first scheduled regents examination day in June, and for the elementary grades all scheduled vacation days which occur prior to the last scheduled regents examination day in June.

1. Date: Enter the date of the extraordinary condition or state of emergency which is causing the school closure.

## Form A Schedules *(continued)*

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2. Grade: For each date reported, choose Yes or No from the drop down for each grade level.
3. Reason for Session Closure: Select the reason for the session closure from the drop-down box. It must be one of the reasons allowed pursuant to NYS Education Law section 3604 (7), which are, extraordinarily adverse weather conditions, impairment of heating facilities, insufficiency of water supply, shortage of fuel, lack of electricity, natural gas leakage, unacceptable levels of chemical substances, or destruction of a school building in whole or in part, and state of emergency school closures.
4. School / Building or Whole District: Indicate whether the closure impacts a school / building or the entire school district.
5. District Calendar: Provide a URL to the district's final 2023-24 school year calendar published on the district web site.

If after review of the request/claim data reported on Schedule A8 by State Aid, the request to disregard the days is granted, State Aid will mark the schedule as "Approved". If approved, State Aid staff will enter the days in the 2024-25 SAMS NYSED Only Form Set "SED Use Form Fields" schedule. The approved days will then be displayed on 2024-25 SAMS Form A Schedule A5 lines 4 and 5 and be counted toward meeting the required 180 session days for the 2023-24 school year. If disapproved, State Aid will mark as such and provide a disapproval comment on the Schedule A8.

## Form A Schedules (*continued*)

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### Schedule B: Dual Enrollment Attendance Worksheet

Schedule B is for the reporting of dual enrolled pupils. Dual enrollment occurs when a student attends a nonpublic school and receives public school services in career education, gifted programs, or special education. Do not include home schooled pupils. The average daily attendance of these pupils is included in the pupil count used to compute Foundation Aid.

**PARTS I, II and III, Aggregate Attendance:** Report the 2023-24 aggregate attendance of dual enrolled students in Career Education (PART I), Gifted Education (Part II) and Special Education (Part III).

Aggregate attendance is the total sum of student attendance days for all dual enrolled pupils in each specific category. For Parts I-III, enter the aggregate attendance by grade grouping (K-3, 4-6, 7-8 or 9-12) and level of service provided (one, two, three or four periods per day).

**PART IV, Special Education Full-Time Equivalent Enrollment (FTE):** Report the 2023-24 Full-Time- Equivalent Enrollment of dual enrolled students with disabilities receiving special education programs or services. Full-Time-Equivalent Enrollment is the total sum of student full-time-equivalent enrollment of all dual enrolled students with disabilities in each specific category. Enter total Full-Time-Equivalent Enrollment by grade grouping (K-3, 4-6, 7-8, or 9-12) and level of service provided (one, two, three or four periods a day). Must be equivalent to at least 20% per week.

Student full-time-equivalent enrollment (Student FTE) equals the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month count as a week of enrollment. Count no more than 4 weeks per month.

### **PART V, (ACTUAL) 2023-24 Summary Totals:**

The summary totals will automatically compute once Parts I-IV are completed.

### **PART V (PROJECTED) 2024-25 Summary Totals:**

As necessary, report projected current year dual enrollment counts in the projected 2024-25 school year column.

## Form A Schedules *(continued)*

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### Schedule C: Designation of Actual 2023-24 Textbook, Software, Library Materials, and Hardware Expenses Used for 2024-25 Instructional Materials Aid

Schedule C is for the reallocation of excess expenditures (exceeding maximum aid in any category) to a different category in which expenditures are not sufficient to earn maximum aid. See SAMS helpfile instructions [here](#) for additional guidance.

**Do not complete this schedule if the total expense reported for each instructional materials area (Items 1a through 1d) equals or exceeds the corresponding maximum allocation (Items 2a through 2d).**

**If the reported expense in each category equals or exceeds the maximum instructional materials aid, there is no benefit to be derived from re-designating the expenses.**

There is no reallocation of excess software, hardware or textbook expenses allowed to claim library materials aid.

Designated expenses in each category should never exceed the total reported expense eligible for aid.

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

Actual

Schedule A4b      A2110.48 (Line 184)  
                          A2280.48 (Line 216)  
                          A2330.48 (Line 226)  
                          A2630.46 (Line 255)  
                          A2610.46 (Line 237)  
                          A2630.22 (Line 250)  
                          A2630.4 (Line 251)  
                          A2630.4 (Line 252)  
                          A9785.6 (Line 414)  
                          A9785.7 (Line 452)

## Form A Schedules *(continued)*

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Actual

Schedule F2            V9785.6 (Line 39)

                             V9785.7 (Line 73)

2024-25 SAMS Form A Enrollment Data (Actual)

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

2024-25 SAMS Schedule U Charter School Enrollment (Actual)

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

2024-25 SAMS Form FB (Actual)

Line 141 - State Aid Instructional Computer Hardware- Staff Development

**PLEASE NOTE: Any revisions to Schedule C that require revisions to the ST-3 codes listed above must be submitted on the ST-3 first.**

## Form A Schedules (continued)

### Example: Schedule C: Designation of Projected Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2023-24 Expense Eligible for Instructional	2. 2024-25 Maximum Aid Allocations	3. District Designated 2023-24 Expense for Instructional Materials Aids Calculations
A-Textbook	419,460	296,085	369,897
B- Software	27,779	77,342	77,342
C-Library Materials	32,998	32,268	32,998
D-Instructional Hardware	93,286	91,710	93,286
E-Total	573,523	497,405	573,523

In the example above, there is an excess of \$123,375 in textbook expenses, an excess of \$1,576 in instructional hardware expenses and an excess of \$730 in library materials; a total of \$125,681 in excess. The sample district spent \$49,563 less than its maximum software allocation.

To receive aid on the total expenditure and not “lose” the remaining \$49,563 of available software allocation, the district would designate/claim the \$49,563 excess from textbook, library materials and/or instructional hardware expenses as an expense for software aid even though only \$27,779 of software was purchased.

Please note, you can transfer any excess expenses out of library materials. However, there is no reallocation of excess software, hardware or textbook expenses allowed to claim library materials aid in instances in which a district spends less than its maximum library allocation.

The district would claim the remainder of their ST-3 reported eligible expenditures as they appeared on the ST-3.

## Form A Schedules (*continued*)

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### Schedule U: Charter School Enrollment and FTE

Entries 1 through 24 of this schedule must be completed for resident pupils attending charter schools that are located both within and outside of the boundaries of the school district. Entries 25 through 30 are for both resident and nonresident students enrolled in charter schools located within the boundaries of the school district.

#### **Part I, BEDS Enrollment for Resident Students Attending Charter School**

**Entries 1-6 (ACTUAL)** Values have been entered by SED for districts that had resident students enrolled in charter schools during the 2023-24 school year. Use this data to check the reasonableness of your 2024-25 estimates.

**Entries 1-6 (PROJECTED)** Enter the estimated fall 2024 enrollment of resident students that will be enrolled in charter schools located within and outside the school district on the BEDS reporting day in October 2024. Report such enrollments in the following grades groupings: half-day kindergarten (Entry 1), full-day kindergarten (Entry 2), grades 1 through 3 (Entry 3), grades 4 through 6 (Entry 4) and grades 7 through 12 (Entry 5) grade groupings. Do not include these student enrollments in the 2024-25 enrollments reported on Form A. The total resident enrollment calculated at Entry 6 is the sum of Entries 1 through 5.

Please note that 2024 BEDS enrollment data will become available for state aid use in January 2025. At that time, the 2024 BEDS resident enrollment data for individual charter schools located within and outside the school district will be aggregated and will replace the 2024-25 projected enrollment data reported by the district on Schedule U lines 1-5. *If the 2024 enrollment numbers provided by BEDS are not accurate, please contact the Office of Information and Reporting Services at (518) 474-7965 to coordinate any necessary revisions to the BEDS data.*

**Entry 7 (PROJECTED)** Enter the estimated Fall 2025 aggregate enrollment of resident students that will be enrolled in charter schools located within and outside the school district as of the October 2025 BEDS reporting day.

## Form A Schedules (*continued*)

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### **PART II, FTE of All Resident Students Attending Charter School**

**FTE Calculation:** FTE equals the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month count as a week of enrollment. Do not count any more than 4 weeks per month.

**Entries 8-12 (ACTUAL)** Report the 2023-24 school year aggregate FTE by grade grouping (1/2 Day K, Full Day K-3, Gr. 4-6, Gr. 7-8, Gr. 9-12) of resident students attending charter schools located both within and outside the school district. Data reported should be based upon the final reports of 2023-24 FTEs received from charter schools on or before the last day of July 2024.

**Entries 8-12 (PROJECTED) Report** the 2024-25 school year aggregate FTE by grade grouping (1/2 Day K, Full Day K-3, Gr. 4-6, Gr. 7-8, Gr. 9-12) of resident students attending charter schools located both within and outside the school district.

### **PART III, FTE of All Resident Students with Disabilities Attending Charter School**

Report the actual 2023-24 and estimated 2024-25 school year FTE of resident students with disabilities attending charter schools by grade grouping (K-3, 4-6, 7-12) and level of service (A. 60% or more of the school day, and 60% or more of school day in regular education classrooms (integrated settings) B. 20% or more of the school week, or C. Consultant teacher services) as follows:

The FTE of all students with disabilities served 60% or more of the school day should be reported in the "Total" Column (including those students with disabilities reported in the "Integrated Settings" Column.)

**Entries 13, 15 & 17 (ACTUAL) 2023-24 Total students with disabilities spending 60% or more of the school day in a special education class, service program or receiving home or hospital instruction for 60 days or more:** 60% or more of the day equals 3 hours per day for grades K-6 and 3 ½ hours per day for grades 7-12.

**Entries 13, 15 & 17 (PROJECTED) 2024-25 Total students with disabilities spending 60% or more of the school day in a special education class, service program or receiving home or hospital instruction for 60 days or more:** 60% or more of the day equals 3 hours per day for grades K-6 and 3 ½ hours per day for grades 7-12.

## Form A Schedules (*continued*)

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### Entries 14, 16 & 18 Not Used

**Entries 19-21 (ACTUAL) 2023-24 Students with disabilities spending 20% or more of the school week in a resource room, special service, or program:** The time requirements for elementary pupils (20% or more of the week) are 5 hours or more per week-not 5 periods. The time requirements for pupils enrolled in grades 4-12 that operate on a period basis may be 5 periods but not less than 180 minutes per week.

**Entries 19-21 (PROJECTED) 2024-25 Students with disabilities spending 20% or more of the school week in a resource room, special service, or program:** The time requirements for elementary pupils (20% or more of the week) are 5 hours or more per week-not 5 periods. The time requirements for pupils enrolled in grades 4-12 that operate on a period basis may be 5 periods but not less than 180 minutes per week.

**Entries 22-24 (ACTUAL) 2023-24 Students with disabilities receiving Consultant Teacher Services:** Students with disabilities being served by direct and/or indirect consultant teacher services for a minimum of two hours each week in accordance with their IEP's (except that the committee on special education may recommend a combination of consultant teacher services and resource room services for not less than three hours each week).

Direct consultant teacher services are defined as specially designed individualized or group instruction, provided by a certified special education teacher, to a student with a disability to aid and benefit the pupil's regular education program.

Indirect consultant teacher services are defined as consultation provided by a certified special education teacher to regular education teachers, to assist them in adjusting to the learning environment and/or instructional methods to meet the needs of the pupils receiving direct consultant teacher services who attend their classes.

**FTE Calculation:** FTE equals the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month counts as a week of enrollment. Do not count any more than 4 weeks per month.

**Entries 22-24 (PROJECTED) 2024-25 Students with disabilities receiving Consultant Teacher Services:** Students with disabilities being served by direct and/or indirect consultant teacher services for a minimum of two hours each week in accordance with their IEP's (except that the committee on special education may recommend a combination of consultant teacher services and resource room services for not less than three hours each week).

## Form A Schedules *(continued)*

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Direct consultant teacher services are defined as specially designed individualized or group instruction, provided by a certified special education teacher, to a student with a disability to aid and benefit the pupil's regular education program.

Indirect consultant teacher services are defined as consultation provided by a certified special education teacher to regular education teachers, to assist them in adjusting to the learning environment and/or instructional methods to meet the needs of the pupils receiving direct consultant teacher services who attend their classes.

**FTE Calculation:** FTE equals the total number of weeks the pupil is enrolled divided by the total number of weeks of the program. Three consecutive days of enrollment within the same week and month count as a week of enrollment. Do not count any more than 4 weeks per month.

**Note:** FTE Enrollments may be computed using the "FTE Calculator" on the SED website at: <https://stateaid.nysed.gov/ftecalc/calcfte.htm>

### **Part IV, Total Enrollment of Resident and Nonresident Students Attending Charter Schools Located Within the District**

**Entries 25-30 (ACTUAL) Read Only – Aggregate 2023-24 Enrollment by Grade Grouping of Resident and Nonresident Students Attending Charter Schools Within the District:** Values are prepopulated for districts with one or more charter schools within their boundaries. These 2023-24 entries should be used to check the reasonability of 2024-25 projections.

**Entries 25-30 (PROJECTED) – Aggregate 2024-25 Projected Enrollment by Grade Grouping of Resident and Nonresident Students Attending Charter Schools Within the District:** Enter the estimated Fall 2024 enrollment of both resident and nonresident students that will be enrolled in charter schools located within the district on the BEDS reporting day in October 2024. Report projected enrollments by grade groupings: Unweighted Half Day K (entry 25), Full Day K (entry 26), grades 1-3 (entry 27), grades 4-6 (entry 28), and grades 7-12 (entry 29).

Entry 30 is the sum of entries 26 through 29.

The 2024 BEDS enrollment data will become available for State Aid use in January 2025. The 2024 BEDS "attending" resident and nonresident enrollment data for the individual charter schools will be aggregated and will replace the 2024-25 projected enrollment data reported by the district on Schedule U Lines 25-30. If the 2024 enrollment amounts provided by BEDS are in question by the district, contact the Office of Information and Reporting Service (518) 474-7965.

## 180 Days Calendar Form

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Select the appropriate grade level for each school (list of schools within the district will pre-populate for each school that has separate BEDS codes) using the dropdown box options under the Grade Start and Grade End columns within the form. Rows may be added by clicking the plus sign at the beginning of the row or deleted by clicking the delete button at the end of the row. Using the columns to the right, enter data within the blank fields to report 2023-24 actuals for Total Session Days, Total Session Hours, and Total Hours for Superintendent Conference Days. This data may be obtained under the Summary tab of the 2023-24 School Year Model Calendar Excel Template.

**Due Date: September 3, 2024**

**Filing Procedures: 180 Days Calendar State Aid Claim Data (including corrections or revisions) must be transmitted to the Education Department via SAMS.**

Additional information can be found on the [900/900 Hour Requirements](#) Information page on the [State Aid Website](#).

**180 Days Calendar Data**

**180 Days Calendar Certification Form**

**900/990 Hour Requirement Information**

In September 2018, the Board of Regents adopted a new minimum instruction requirement, which amended the previous requirement of a daily minimum number of hours for each of the 180 days (5.0/5.5 hours) to an annual aggregate number of hours over the period of 180 days in total (900/990 hours). The final adopted regulations was amended on September 28, 2022 and can be found [here](#). SED's Q&A document containing frequently asked questions and answers related to 180 attendance reporting can be found [here](#).

## **180 Days Calendar Form (*continued*)**

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### **Notes for the 180 Days Calendar Data**

Instructions for the Model Calendars may be found [here](#).

### **180 Days Edit Report**

Run the edit report for the 180 Day Form and respond to any edits listed within the report prior to submission. Once all edits have been addressed the report should be in the Save and Ready status to allow the Superintendent to certify the 180 Days Calendar Form Set in SAMS.

### **180 Days Calendar Certification Form**

This certification form must be completed using the State Aid Management System. In accordance with the Electronic Signatures and Record Act (ESRA), an electronic signature is an electronic sound, symbol, or process, attached to or logically associated with an electronic record and executed and or adopted by a person with the intent to sign the record. An electronic signature is considered to be attached to or logically associated with an electronic recording if the electronic signature is linked to the record during the transmission and storage.

Therefore, when clicking on the Certify button on the form, such process shall be considered the electronic signature of the Superintendent of Schools or in the case of a city school district with a population of one million or more, the electronic signature of the Chancellor.

More information available on [State Aid Website](#).

## Form FB - Building Aid and Miscellaneous Data

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**Due Date: September 3, 2024**

**Filing Procedures: Form F State Aid Claim Data Including Corrections or Revisions must be transmitted to the Education Department via the internet using SAMS.**

### Miscellaneous Data

#### **Entry 136 (*PROJECTED*) 2024-25 Projected Total Capital Expenses**

Report the estimated total capital outlay expenses *inclusive* of any amounts reported in Entry 137. This will be used for the 2024-25 estimated Non-Resident Tuition calculation.

#### **Entry 137 (*PROJECTED*) 2024-25 Projected Capital Outlay Expenses for Emergency Projects or Projects Less Than \$100,001 Only**

Report the estimated total capital outlay expenses for projects that will be eligible for 2025-26 Building Aid under Section 3602 6-f of Education Law.

Aid for capital outlay expenditures is amortized and paid out over the life of the project according to an assumed debt service schedule.

However, Education Law 3602 6-f provides for 2025-26 Building Aid to be apportioned for base year (2024-25) capital outlay expenditures that are wholly funded through capital outlay and which fall into one of the following three categories:

- The project has a total cost of no more than \$100,000 (only one project eligible per year.)
- A construction emergency project – a project that is necessary to provide immediate repair to eliminate or mitigate hazards that threaten the health and/or safety of the building's occupants as a result of either excessive rain, high winds, flood or a similar catastrophic event (project may be carried out prior to Commissioner's approval, but approval must be received from Office of Facilities Planning in order to be eligible for state aid).

## **Form FB - Building Aid and Miscellaneous Data (*continued*)**

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**Note:** Entry 137 is for projecting 2025-26 aid. To receive 2024-25 aid on 2023-24 expenditures for the types of projects listed above:

- a. Facilities Planning must designate the project as eligible and
- b. Districts must report 2023-24 expenses (for eligible projects only) in designated entries on Capital Fund Schedule G3 in the ST-3 for 2023-24 on the 2024-25 Claim Forms.

### **Entry 138 (ACTUAL) 2023-24 Building Condition Survey: Total Square Footage of Buildings Surveyed**

Report here the actual square footage of buildings surveyed in 2023-24. Only districts on SED Office of Facilities Planning 2023 and 2024 BCS assignment list and NYC can apply for 2024-25 BCS aid.

### **Entry 138 (PROJECTED) 2024-25 Building Condition Survey: Total Square Footage of Buildings Surveyed**

Report here the projected square footage of buildings to be surveyed in 2024-25. Only districts on SED Office of Facilities Planning 2024 and 2025 BCS assignment lists and NYC can report 2024-25 projections.

### **Entry 139 (ACTUAL) 2023-24 Building Condition Survey Expenses**

Report here the actual 2023-24 building condition survey expenses. Only districts on SED Office of Facilities Planning 2023 and 2024 BCS assignment list and NYC can apply for 2024-25 BCS aid.

### **Entry 139 (PROJECTED) 2024-25 Building Condition Survey Expenses**

Report here projected 2024-25 building condition survey expenses. Please contact SED Office of Facilities Planning at (518) 474-3906 with any questions regarding the building condition survey process. Only districts on SED Office of Facilities Planning 2024 and 2025 BCS assignment lists and NYC can report 2024-25 projections.

#### **Notes – Entries 138 and 139:**

**Only districts on SED Office of Facilities Planning 2023 or 2024 BCS assignment list and NYC can apply for 2024-25 BCS Aid.**

**Only districts on SED Office of Facilities Planning 2024 or 2025 BCS assignment lists, and NYC can report 2024-25 projections.**

## **Form FB - Building Aid and Miscellaneous Data (*continued*)**

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### **Entry 140 (ACTUAL) 2023-24 Expenditures for Purchase and Installation of Stationary Metal Detectors, Security Cameras, and Safety Devices**

2023-24 expenses for 2024-25 aid are reported on Schedule N and populate this entry.

### **Entry 140 (PROJECTED) 2024-25 Expenditures for Purchase and Installation of Stationary Metal Detectors, Security Cameras, and Safety Devices**

Report estimated 2024-25 expenditures for purchase and installation of stationary metal detectors, security cameras and safety devices.

### **Entry 141 (ACTUAL) 2023-24 State Aided Instructional Computer Hardware - Staff Development**

Report 2023-24 expenditures for training and staff development related to instructional computer hardware use. The Big 5 City School Districts should not include expenses claimed for Student Information System Aid. This entry is used to calculate 2024-25 Approved Operating Expense (AOE) and allowable staff development expenses for Instructional Computer Hardware and Technology Equipment Aid (up to 20% of the maximum allowable aid is allowed for repair, training, and staff development).

### **Entry 141 (PROJECTED) 2024-25 State Aided Instructional Computer Hardware-Staff Development**

Report estimated 2024-25 expenditures for training and staff development related to instructional computer hardware use. Report appropriations from the ST-3. The Big 5 City School Districts should not include expenses claimed for Student Information System Aid.

This entry is used to calculate Approved Operating Expense (AOE) and allowable staff development expenses for Instructional Computer Hardware and Technology Equipment Aid (up to 20% of the maximum allowable aid is allowed for repair, training, and staff development).

### **Entry 142 - NYC Only**

### **Entry 143 – Not Used**

### **Entry 144 (ACTUAL) 2023-24 Minor Maintenance and Repair Exp. (A1621) to Restore Leased Facilities**

Report 2023-24 expenses incurred by a school district in restoring facilities leased to any person, partnership, or corporation pursuant to Section 403a of the Education Law. Do not include expenses related to a capital construction project. Do not include expenses relating to

## **Form FB - Building Aid and Miscellaneous Data (continued)**

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the leasing of facilities to another school district or BOCES. This entry is a deduct in the calculation of 2023-24 Approved Operating Expense (AOE).

**Note:** The 2024-25 state aid formulas use 2022-23 AOE not 2023-24.

### **Entry 145 (ACTUAL) 2023-24 Expenditures Disallowed for Aid**

This entry applies to prior year expenditures which have been disallowed pursuant to an audit by the State Education Department. More common areas include disallowed expenditures for transportation and special education programs. Most districts will not have an entry in this item. This entry is a deduct in the calculation of 2023-24 Approved Operating Expense (AOE).

**Note:** The 2024-25 state aid formulas use 2022-23 AOE not 2023-24.

### **Entry 146 (ACTUAL) 2023-24 Expenditures for Unapproved BOCES Services**

Report 2023-24 General Fund expenditures made to BOCES for any unapproved service or program reported by BOCES on the SA-112, (i.e., unshared services, excess salaries). Do not include expenses eligible for Transportation aid, High-Cost aid, Equivalent Attendance or Employment Preparation Education aid. Contact your local BOCES for assistance with this entry. This is a reduction in the deductions in the calculation of 2023-24 Approved Operating Expense (AOE). (Note: The 2024-25 state aid formulas use 2022-23 AOE not 2023-24.)

### **Entry 147 (ACTUAL) Extended Maintenance Contracts Purchased at time of Acquisition of Instructional Computer Technology Network Systems**

Report 2023-24 expenses for extended maintenance contracts purchased at the time of acquisition of instructional computer technology network systems.

### **Entry 147 (PROJECTED) Extended Maintenance Contracts Purchased at time of Acquisition of Instructional Computer Technology Network Systems**

Report estimated 2024-25 expenses for extended maintenance contracts purchased at the time of acquisition of instructional computer technology network systems.

### **Entry 150 (ACTUAL) Other 2023-24 General Fund Expenditures for Public Library**

**Report any other 2023-24 General Fund expenditures for or to a public library. Do not include debt service payments. Used to calculate 2023-24 Approved Operating Expense (AOE). (Note: The 2024-25 state aid formulas use 2022-23 AOE not 2023-24 AOE.)**

### **Entries 151–153 - Not Used**

## **Form FB - Building Aid and Miscellaneous Data (*continued*)**

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### **Entry 154 (ACTUAL) 2024-25 Projected Total General Fund Approp. (Small Cities Only)**

Estimate the projected 2024-25 Total General Fund Appropriation of the small city school district (ST-3 code AT9999).

### **Entry 154 (PROJECTED) 2025-26 Projected Total General Fund Approp. (Small Cities Only)**

Estimate the projected 2025-26 Total General Fund Appropriation of the small city school district (ST-3 code AT9999.0).

### **Entries 155–156 - Not Used**

### **Entry 157a. and b. – Not Used**

### **Entry 158–161 - Not Used**

### **Entry 162 (ACTUAL) 2023-24 Big 5 Non-tax Revenues Excluding STAR (Big 5 City School Districts Only)**

Enter the 2023-24 General Fund non-tax revenues of the district including revenues that were paid and identified by the original revenue source or payer as being specifically on behalf of the city school district and any other revenues of the General Fund that represent revenues to the city government that were also paid and identified by the original revenue source or payer as being specifically on behalf of the city school district. Do not include STAR revenues in this item. This entry is used to calculate the average tax rate.

### **Entry 162 (PROJECTED) 2024-25 Big 5 Non-tax Revenues Excluding STAR (Big 5 City School Districts Only)**

Enter the 2024-25 budgeted General Fund non-tax revenues of the district including revenues that were paid and identified by the original revenue source or payer as being specifically on behalf of the city school district and any other revenues of the General Fund that represent revenues to the city government that were also paid and identified by the original revenue source or payer as being specifically on behalf of the city school district. Do not include STAR revenues in this item.

## Form FB - Building Aid and Miscellaneous Data *(continued)*

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### **Entry 163 (ACTUAL) 2023-24 CAT Reading and IPP Exp. (Big 5 City School Districts Only)**

Enter total 2023-24 expenditures from the Special Aid Fund for Special Reading and Academic Programs and/or Grants for Improving Pupil Performance. This entry is used to calculate 2023-24 Approved Operating Expense (AOE). (Note: The 2024-25 state aid formulas use 2022-23 AOE not 2023-24).

### **Entries 168–173 - Not Used**

**Entry 174** If the district has issued or intends to issue debt between 7/1/2024 through 6/30/2025 for capital construction projects, enter a “1” on this line. If the district has not issued or does not intend to issue debt between 7/1/2024 through 6/30/2025 (SA-132 Bond or SA-135 BAN) for capital construction projects, enter a “2” on this line.

**Entry 175 School Buildings Sold Between 7/1/2023 through 6/30/2024** - Enter the official name, building number, revenue received from the sale or transfer of a school building to an entity other than the school district (or city for Big 5) and date building sold, if such building is no longer operated by the district as public elementary or secondary school, and revenue received as a result of the transaction.

Districts should submit supporting documentation to substantiate the revenue reported on Line 175 and in the amount reported on the ST-3 Line A2660 or V2660 Sale of Real Property. The documentation should include the building name and address, the sale price of the building, revenue received, date of sale, seller’s and purchaser’s signatures and any other pertinent documentation available. Additional documentation may be requested by SED State Aid Unit staff and a SAMS revision of Form FB Line 175 and ST-3 A2660 or V2660 may be required if the revenue reported cannot be verified. *The supporting documentation must be sent to the State Aid Unit and may be either faxed (518-473-9808), emailed to Caylyn.Agans@nysed.gov, or mailed to:*

NYS Education Department

Office of State Aid

507 West Hall, Education Building

89 Washington Ave.

Albany, NY 12234

For more information regarding aid on the sale or transfer of school buildings see the following: [https://stateaid.nysed.gov/build/html\\_docs/aid\\_on\\_sale\\_of\\_building\\_memo.htm](https://stateaid.nysed.gov/build/html_docs/aid_on_sale_of_building_memo.htm)

## Form FB - Building Aid and Miscellaneous Data *(continued)*

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### Interest Rate Reduction Waiver Application Form

NOTE: If No Prospective Projects are pre-populated on the form, then the form does not need to be completed in the current year. The information listed within this form will impact waivers for your projected and actual 2025-26 Building Aid. Please be sure to complete this form and put it in the READY state.

#### **Column titled: *Are you applying for a waiver for this project?***

##### **This is a required field for every prospective project listed on the form:**

Form cannot be saved without a response to this question for every listed prospective project amortization.

- A. Choose "No, not cost beneficial to apply" if the estimated aid impact over the remaining life of the project is so small that you will not apply for a waiver for this project now or in the future.
- B. Choose "No, this is not eligible for waiver" if you will not apply for a waiver for this project because you are certain that it is not eligible for a waiver; for example, you could have refinanced the debt but have not/do not intend to so before the start of the interest rate reduction implementation year.
- C. Choose "Yes" from the dropdown to apply for a waiver. If "yes" is chosen, responses must be provided to at least the next two columns and the 'call date' column if reason #2 is selected. This is the only response to this question that can result in a preliminary waiver approval.

Only the selection of "Yes" requires additional items to be completed for the project. If option A or B is chosen for a listed project, no additional information is required on that row, and you should move to the next listed project.

#### **Column titled: *Date of bond issue currently financing this project***

This is a required field for every project for which "Yes" (option C above) was chosen. The form cannot be saved if "Yes" was chosen and this item is left blank. Date must be entered in MM/DD/YYYY format to be accepted. Do not attempt to enter data in this column for any project for which option A or B above was chosen.

For each prospective project for which option C above was chosen, please enter the issue date of the bond currently financing the project. For each retro bond for which option C above was chosen, please enter the issue date of the bond currently associated with the original bond. This may be the same issue date as the original bond issue date displayed, or more likely, the issue date of a bond that has refinanced the original bond.

## Form FB - Building Aid and Miscellaneous Data (*continued*)

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### **Column titled: *Reason for waiver request***

This is a required field for every project for which "Yes" (option C above) was chosen. The form cannot be saved if "Yes" was chosen and this item is left blank. Do not attempt to enter data in this column for any project/bond for which option A or B above was chosen.

For each project for which option C above was chosen, please select from the dropdown box the applicable reason by which you are precluded by state and/or federal law from refinancing. The dropdown box contains slightly abbreviated versions of the reasons; Full text of the numbered reasons appears at the top of the form.

If you have any question about which reason you should choose, or if you have any situation(s) or reasons for a waiver that do not fit with the options provided in the dropdown box, please contact Caylyn Agans in the State Aid Office (caylyn.agans@nysed.gov)

### **Column titled: *Call date***

For each project for which you selected reason #2 from the list, enter the call date of the refunding bond. This data should represent the earliest possible date that the bond currently funding the prospective project could be refinanced.

This is a required field for every project for which Waiver Reason #2 was selected: "Already refinanced; additional advance refunding not permitted. Bond not currently callable until future date". The form cannot be saved if Reason #2 was chosen, and no call date is provided. Date must be entered in MM/DD/YYYY format to be accepted.

Do not attempt to enter a date in this column for any project/bond for which option A or B above was chosen, or for any project for which Waiver Reason #1, #3 or #4 was chosen.

### **Column titled: *Waiver Approved?***

"N" for No will display in this column immediately upon selection of option A or B in response to the question: "Are you applying for a waiver for this project?" Unless and until the district revises the form by selecting "Yes" from the dropdown box to apply for a waiver, and providing the necessary information, no application has been received and no waiver has been approved.

## **Form FB - Building Aid and Miscellaneous Data (continued)**

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"Y" for Yes will display for any project for which "Yes" has been selected and necessary information has been provided. However, the Y will not appear until the form has been successfully saved. To successfully save the form, every project displayed requires at least a response to the column titled "Are you applying for a waiver", and additional information if the response selected is "Yes."

Note that approval is subject to SED review & request for additional information/ documentation or other SED inquiry about the information provided.

### **Schedule M2: 2024-25 and 2025-26 Expenditures for Lease Buildings**

**Column 1, Building Project Code:** Report the 7-digit Building Project Code assigned by SED. For projects anticipated to be approved in 2024-25 for which no project number has been assigned, use alphanumeric project codes as follows: B000001, B000002, etc.

**Column 2, Date of Voter Authorization:** Enter the date of voter authorization for only those leases with a term of more than 5 years and approved by voters on or after July 1, 1998 (may be eligible for the additional 10% Enhanced Building Incentive Aid).

**Column 3, 2024-25 Actual Capital Expenditures (not borrowed moneys):** Itemize 2024-25 approved expenditures for the lease of school buildings as approved building projects. Approved expenditures may not exceed the approved cost allowance when added to previously claimed lease expenditures. Lease agreements must have prior SED approval to be eligible for aid. Lease expenditures should also be reported on ST-3 Account Code A1620.4 General Fund. Check the SA-130 report for each individual project to make sure there is a capital outlay allowance before claiming the expense for aid on this schedule.

**Column 4, 2025-26 Estimated Capital Expenditures (not borrowed moneys):** Itemize 2025-26 approved anticipated expenditures for the lease of school buildings as approved building projects. Approved expenditures may not exceed the approved cost allowance when added to previously claimed expenditures.

**Column 5, Reorganization Incentive:** Indicate whether the project is eligible for Reorganization Incentive Building Aid by recording a "1" for Yes, & "0" for No.

**Column 6, Lease > 5 Year:** Indicate whether the lease term is greater than 5 years by recording a "1" for yes & "0" for no.

**Page 2 of Schedule M2 is automatically populated.**

## Form FB - Building Aid and Miscellaneous Data *(continued)*

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### Schedule N: Expenditures for Security Cameras, Metal Detectors, Safety Devices for Electronic Security Systems, Exterior Hardened Doors & Interior Hardened Doors

#### Directions for Schedule N

- Do not claim expenses on this form that were/are included in any capital project.
- Please retain purchase orders **and invoices** for claimed expenses. The State Aid Office or the Office of Facilities Planning may request documentation of these purchases in the future.
- Only enter claims for which Date of Purchase/Installation is on or after July 1, 2023, and including but not later than June 30, 2024.
- For current 2024-25 Aid, 2023-24 expenditure claims should be submitted to SED no later than 6/30/2025.
- Portable or hand-held metal detectors are not eligible for aid.
- The total expenses for security cameras claimed on this schedule may NOT exceed \$35,000.

#### For Data Entry by the District:

##### Security Cameras:

Enter in line 1.a. the number of units purchased and installed. Enter in line 1.b. the total purchase and installation expense. Lines 1.c. and 1.d. are programmed to calculate once lines 1.a. and 1.b. have been completed.

##### Metal Detectors:

Enter in line 2.a. the number of units purchased and installed. Enter in line 2.b. the total purchase and installation expense. Lines 2.c. and 2.d. are programmed to calculate once lines 2.a. and 2.b. have been completed.

## **Form FB - Building Aid and Miscellaneous Data (*continued*)**

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### **Electronic Security Systems:**

Enter in line 4.a. the number of entrances for which units were purchased or installed. On line 4.b., enter the total purchase and installation expense. Line 4.c. is programmed to calculate once lines 4.a. and 4.b. have been completed. Select “yes” or “no” in line 4.d. if the items were included in the school district’s safety plan. Enter in line 4.e. the name and license number of the NYS Registered Architect or Licensed Professional Engineer who reviewed and approved the design and installation of the SAFE work as compliant with the current building code and reference standards.

Please Note: If either the name or license number is not provided, the expense will not generate aid. Please contact the Office of Facilities Planning at 518-474-3906 if you have questions about this requirement.

Line 4.c and 4.f. are programmed to calculate once lines 4.a, 4.b, 4.d and 4.e. have been completed.

### **Exterior Hardened Doors:**

On line 5.a., enter the number of exterior doors hardened (single door = 1, double door = 2). On line 5.b., enter the total purchase and installation expense. Line 5.c. is programmed to calculate once lines 5.a. and 5.b. have been completed. Select “yes” or “no” in line 5.d. if the items were included in the school district’s safety plan. Enter in line 5.e. the name and license number of the NYS Registered Architect or Licensed Professional Engineer that reviewed and approved the design and installation of the SAFE work as compliant with the current building code and reference standards.

PLEASE NOTE: If either the name or license number is not provided, the expense will not generate aid. Please contact the Office of Facilities Planning at 518-474-3906 if you have questions about this requirement.

Lines 5.c and 5.f. are programmed to calculate once lines 5.a, 5.b, 5.d and 5.e. have been completed.

## **Form FB - Building Aid and Miscellaneous Data (*continued*)**

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### **Interior Hardened Doors:**

Enter in line 6.a. the number of interior doors hardened. Under line 6.b., enter the total purchase and installation expense. Line 6.c. is programmed to calculate once lines 6.a. and 6.b. have been completed. Select “yes” or “no” in line 6.d. if the items were included in the school district’s safety plan. Enter in line 6.e. the name and license number of the NYS Registered Architect or Licensed Professional Engineer that reviewed and approved the design and installation of the SAFE work as compliant with the current building code and reference standards.

PLEASE NOTE: If either the name or license number is not provided, the expense will not generate aid. Please contact the Office of Facilities Planning at 518-474-3906 if you have questions about this requirement.

Lines 6.c and 6.f. are programmed to calculate once lines 6.a, 6.b, 6.d and 6.e. have been completed.

The Total Aidable Expense for Purchases and Installation of Security Cameras, Stationary Metal Detectors, Safety Devices for Electrically Operated Partitions, Electronic Security Systems, Exterior Hardened Doors, and Interior Hardened Doors is programmed to calculate once Schedule N lines 1d, 2d, 4f, 5f and 6f have been completed.

PLEASE NOTE: Electronic security system, exterior and interior hardened door expenses (Sections 4-6 on Schedule N form) will not be aided unless the district has included these items in their safety plan and has had the required work reviewed and approved by a licensed professional. For questions regarding the expenses for these devices, please contact the Office of Facilities Planning at (518) 474-3906.

### **Prior Year Adjustment Claims for 2023-24 Aid:**

Please note that the expenditure claims for 2023-24 aid are part of the SAMS data submission. For prior year adjustment 2023-24 aid, 2022-23 expenditure claims should be submitted on the 2023-24 Form FB Schedule N in the Revision Area no later than 6/30/25.

### **Schedule T: Shared Services Aid (Big 5 and Non-Components of BOCES)**

Line 9 (*PROJECTED*) – 2024-25 instructional support services expenses (staff development). This number may be used to project aid for 2025-26.

## Form FB - Building Aid and Miscellaneous Data *(continued)*

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### Schedule W: Water Testing Expenditures (WTR)

#### **Directions for Schedule W**

- Include actual testing for the 2023-24 school year under the actual column. Costs reported under this column will generate 2024-25 aid.
- Do NOT report any remedial data on this form.
- Pursuant to the New York State Department of Health (NYS DOH) regulations: Districts must retain all records of test results, lead remediation plans, determinations that a building is lead-free, and waiver requests for ten years.

#### **For Data Entry by the District:**

##### **Testing of Potable Water Outlets**

Enter in line 1.a. the number of potable water outlets tested. Enter in line 1.b. the number of 'first draw' water samples collected. Under line 1.c. the number of samples yielding lead concentration above the action level (15 parts per billion) should be listed. Enter in line 1.d. the number of confirmatory water samples collected to verify findings or assist in problem assessment. Enter in 1.e. the total cost of all water testing conducted. Line 1.f., which is the average testing cost will pre-populate based on data submitted under lines 1.b, 1.d., and 1.e.

Line 2 – Not Used

Line 3, the total testing cost for aid will pre-populate based on data provided under line 1.e.

Line 4–5 Not Used

Line 6 – Aidable Expenditures for Water Testing will pre-populate based on data provided

Line 7 - Projections for Water Testing Expenditures Incurred During the 2024-25 School Year

Pursuant to NYS Department of Health regulations, Section 67-4, the deadline for the initial collection of water samples for lead testing was in fall 2016 and the remediation measures were required to be both "immediate" and "effective." Chapter 53 of the laws of 2019 provide that, beginning in the 2019-20 school year, only expenditures for water testing are airable under this provision. Therefore, only report any 2024-25 projected water testing expenditures on Line 7.

## Form FT - Transportation Data

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**DUE DATE: September 3, 2024**

**Filing Procedures:** Form FT State Aid Claim Data Including Corrections or Revisions must be transmitted to the Education Department via the internet using SAMS.

***Things to Consider:*** *Projected data will be used to project 2025-26 Transportation Aid. You are not required to use your actual budgeted figures on the claim forms. It is recommended you use your best estimates of what you will spend in 2024-25 to receive more accurate projected aid figures.*

### Transportation Data

#### Entry 110a (ACTUAL) Non-Allowable Pupil Decimal

Districts are required to provide documentation at least once every three years to calculate the Non-Allowable Pupil Decimal (NAPD). Field audits have indicated the necessity for periodic recalculation of this decimal. **Only certain districts are required to complete the Non-Allowable Pupil Decimal Worksheet.** Please refer to the Non-Allowable Pupil Decimal memo sent by the State Aid unit in February 2024 to determine your district's need to complete this schedule. A list of those districts required to complete the NAPD Worksheet this year is included with the directions for the NAPD worksheet.

**Districts are required to provide such documentation during any school year involving any of the following conditions:**

- 1) it has been three years since the previous calculation was reported,
- 2) change in transportation eligibility policy,
- 3) reorganization with one or more districts,
- 4) opening or closing of a school building,
- 5) error made by either SED or the district in the calculation of the existing non-allowable pupil decimal,
- 6) a change in existing school bus routes, equipment or staffing to transport eligible children to or from a Universal Pre-K program under Education Law Section 3602 (e).

## Form FT - Transportation Data (*continued*)

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If the district does not meet any of the above conditions, submission of Non-Allowable Pupil Decimal Worksheets is not required.

Instructions and details regarding the NAPD calculation may be found here: [https://stateaid.nysed.gov/trans/napd\\_info.htm](https://stateaid.nysed.gov/trans/napd_info.htm)

### **Entry 110b (ACTUAL) Date of the First Day of School that students attended school for the 2023-24 School Year**

Enter the date of the first day of school that students attended school for the 2023-24 school year in MM/DD/YYYY format. This date is used to determine if a transportation contract is a partial or full year contract. If the agreement date of the contract is equal to or greater than the second day of school, then the contract is considered a partial year contract.

### **Entry 110b (PROJECTED) Date of the First Day of School that students will attend school for the 2024-25 School Year**

Enter the date of the first day of school that students will attend school for the 2024-25 school year in MM/DD/YYYY format. This date is used to determine if a transportation contract is a partial or full year contract. If the agreement date of the contract is equal to or greater than the second day of school, then the contract is considered a partial year contract.

**Entries 111-115** are used to compute the deduction for "other purpose mileage" in the calculation of Transportation Aid. The district must retain sufficient documentation to reconcile mileage reported to bus odometer readings.

### **Entry 111 (ACTUAL) 2023-24 District Owned Bus Mileage - Regular Routes**

Report total district operated bus mileage for the 2023-24 school year for all district owned buses. Enter the mileage related to the transportation of regular school pupils and students with disabilities:

- \*To and from school once daily
- \*To and from approved shared programs at other school districts
- \*To and from occupational education programs within the district
- \*Shuttle trips to and from a BOCES program
- \*Late trips completing round trips

## Form FT - Transportation Data (*continued*)

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### Entry 111 (*PROJECTED*) 2024-25 District Owned Bus Mileage - Regular Routes

Report total estimated district operated bus mileage for the 2024-25 school year for all buses. Enter the mileage related to the transportation of regular school pupils and students with disabilities:

- \*To and from school once daily
- \*To and from approved shared programs at other school districts
- \*To and from occupational education programs within the district
- \*Shuttle trips to and from a BOCES program
- \*Late trips completing round trips

### Entry 112 (*ACTUAL*) 2023-24 District Owned Bus Mileage - Leased or Contracted to Others for Transportation

Report the 2023-24 total district owned bus mileage for all buses leased to and providing contract transportation to another school district, BOCES, agency or organization including shuttle trips to or from BOCES. Do not include the mileage reported at Entry 113. There are many community-based, not-for-profit groups that may be included in this entry. Contact the State Education Department if unsure whether to include a particular group in this entry. The following types of agencies and organizations as authorized under Education Law Section 1501-b and 1709 should be included: a county vocational education and extension board, an Indigenous tribe, and any senior citizen center or organization recognized and funded by the Office of Aging; any nonprofit incorporated organization serving senior citizens, physically or mentally disabled; any nonprofit organization that provides recreation, youth services or operates playgrounds or neighborhood recreation centers; any municipal corporation; any nonprofit organization providing transportation services in rural counties for children participating in agricultural child care programs, an operator of a coordinated public transportation services (RPTCAP) and any nonprofit organization or educational or employment or training agency which provides education or employment and training services for youths and adults in a rural county. The mileage entered is used to calculate the Other Purpose Mileage Deduction in the 2024-25 Transportation Aid formula. If mileage is reported here and revenues have been received, the revenues should be recorded in A2304 (Line 30), A2308 (Line 43) or A2440 (Line 60).

## Form FT - Transportation Data *(continued)*

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### **Entry 112 (PROJECTED) 2024-25 District Owned Bus Mileage - Leased or Contracted to Others for Transportation**

Report the estimated 2024-25 total district owned bus mileage for all buses leased to and providing contract transportation to another school district, BOCES, agency or organization including shuttle trips to or from BOCES. Do not include the mileage reported at Entry 113. There are many community-based, not-for-profit groups which may be included in this entry. Contact the State Education Department if unsure whether to include a particular group in this entry. The following types of agencies and organizations as authorized under Education Law Section 1501-b and 1709 should be included: a county vocational education and extension board, a Native American tribe, and any senior citizen center or organization recognized and funded by the Office of Aging; any nonprofit incorporated organization serving senior citizens, physically or mentally disabled; any nonprofit organization that provides recreation, youth services or operates playgrounds or neighborhood recreation centers; any municipal corporation; any nonprofit organization providing transportation services in rural counties for children participating in agricultural child care programs, an operator of a coordinated public transportation services (RPTCAP) and any nonprofit organization or educational or employment or training agency which provides education or employment and training services for youths and adults in a rural county. The mileage entered is used to calculate the mileage deduction in the 2025-26 Transportation Aid formula. If mileage is reported here and revenues have been received, the revenues should be recorded in A2304 (Line 30), A2308 (Line 43) or A2440 (Line 60).

### **Entry 113 (ACTUAL) 2023-24 District Owned Bus Mileage - For Buses Leased or Contracted to others for Preschool or Division for Youth**

Report district-operated bus mileage for the 2023-24 school year for all buses transporting nonresident preschool children under contract with another school district, municipality, or Division for Youth pursuant to Section 1709(25)(h) of Education Law. Do not include mileage reported at Entry 112. *If mileage is recorded in this entry and revenues have been received, record the revenues in A2389 (Line 46).*

## Form FT - Transportation Data *(continued)*

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### **Entry 113 (*PROJECTED*) 2024-25 District Owned Bus Mileage - For Buses Leased or Contracted to others for Preschool or Division for Youth**

Report district-operated bus mileage for the 2024-25 school year for all buses transporting nonresident preschool children under contract with another school district, municipality, or Division for Youth pursuant to Section 1709(25)(h) of Education Law. Do not include mileage reported at Entry 112. *If mileage is recorded in this entry and revenues have been received, record the revenues in A2389 (Line 46).*

### **Entry 114 (*ACTUAL*) District Owned Bus Mileage - 4408 Summer 2023**

Report the total mileage for all buses providing transportation services during July and August of 2023 for students with disabilities receiving aid under Section 4408 of the Education Law (students with disabilities requiring a twelve-month placement). This entry is used to compute mileage deductions in the calculation of 2024-25 Transportation Aid.

### **Entry 114 (*PROJECTED*) District Owned Bus Mileage - 4408 Summer 2024**

Report the estimated total mileage for all buses providing transportation services during July and August of 2024 for students with disabilities receiving aid under Section 4408 of the Education Law (students with disabilities requiring a twelve-month placement). This entry is used to compute mileage deductions in the calculation of 2025-26 estimated Transportation Aid.

### **Entry 115a (*ACTUAL*) 2023-24 District Owned Bus Mileage - Other Purposes**

Enter the 2023-24 total mileage related to field trips, athletic events, and regular summer school programs other than district operated, etc. Do not include mileage for transportation in the summer for students with disabilities (Section 4408) reported in Entry 114, or mileage reported in Entries 111, 112 and 113. This entry is used to compute the Other Purpose Mileage Deduction in the calculation of 2024-25 Transportation Aid.

### **Entry 115a (*PROJECTED*) 2024-25 District Owned Bus Mileage - Other Purposes**

Enter the estimated 2024-25 total mileage related to field trips, athletic events, and regular summer school programs other than district operated, etc. Do not include mileage for transportation in the summer for students with disabilities (Section 4408) reported in Entry 114, or mileage reported in Entries 111, 112 and 113. This entry is used to compute a mileage deduction in the calculation of 2025-26 estimated Transportation Aid.

## **Form FT - Transportation Data (continued)**

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### **Entry 115b (ACTUAL) Summer 2023 District Owned Bus Mileage-Regular District Operated Summer School (excluding Section 4408)**

Enter the actual total district operated bus mileage for the period 7/1/2023 through 8/31/2023 for regular district operated summer school programs. Do not include mileage to transport pupils to BOCES operated summer school programs or students with disabilities to summer programs (Section 4408). This entry will be used to calculate 2024-25 Summer School Transportation Aid.

### **Entry 115b (PROJECTED) Summer 2024 District Owned Bus Mileage-Regular District Operated Summer School (excluding Section 4408)**

Enter the estimated total district operated bus mileage for the period of 7/1/2024 through 8/31/2024 for regular district operated summer school programs. Do not include mileage to transport pupils to BOCES operated summer school programs or students with disabilities to summer programs (Section 4408). This entry will be used to estimate 2025-26 Summer School Transportation Aid.

### **Entry 116a Computerized Routing Software**

Does your district use computerized routing software for either district owned transportation or contracted pupil transportation? Indicate YES or NO.

### **Entry 116b Vendor and Software Information**

If you answered yes to Entry 116a above, enter the vendor's name and the software program name in the space provided.

### **Entry 117 (ACTUAL) 2023-24 Transportation District Employee Benefits**

Report the employer's share of 2023-24 employee benefit expenses including but not limited to retirement benefits, FICA, health, dental and Worker's Compensation associated with employees reported on the ST-3, account codes A5510.16 and A5530.16. The amount reported should not exceed 50% of salaries reported. Do not include expenditures for non-employee (family) benefits or benefits for Transportation Supervisor's Office or benefits for transportation department retirees.

## Form FT - Transportation Data (*continued*)

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### Entry 117 (*PROJECTED*) 2024-25 Trans. District Employee Benefits

Report the employer's share of estimated 2024-25 employee benefit expenses including but not limited to retirement benefits, FICA, health, dental and Worker's Compensation associated with employees reported on the ST-3, 2024-25 School Year Projected column for account codes A5510.16 and A5530.16. The amount reported should not exceed 50% of salaries reported. Do not include expenditures for non-employee (family) benefits or benefits for Transportation Supervisor's Office or benefits for transportation department retirees.

### Entry 118 (*ACTUAL*) Transportation Supervisor's Office – 2023-24 Employee Benefits

Report the 2023-24 employers' share of employee benefits for employees whose salaries are reported on the ST-3, account codes A5510.15 and A5510.16. Include expenditures for Worker's Compensation and retirement benefits. This entry should be no greater than 50% of salaries reported. Do not include non-employee (family) benefits.

### Entry 118 (*PROJECTED*) Transportation Supervisor's Office – 2024-25 Employee Benefits

Report the estimated employer's share of 2024-25 employee benefits for employees whose salaries are reported on the ST-3, 2024-25 School Year Projected column in account codes A5510.15 and A5510.16. Include expenditures for Worker's Compensation and retirement benefits. This entry should be no greater than 50% of salaries reported. Do not include non-employee (family) benefits.

### Entry 119 (*ACTUAL*) Special Act & Less Than 8 Teacher Districts Only

### Entry 120 (*ACTUAL*) 2023-24 Unapproved District Operated Trans.-

#### Computerized Routing

Enter any 2023-24 expenditures for computerized bus routing for district-owned or leased buses reported on Schedule I *that did not receive prior SED approval*. These expenses are deducted from transportation expenses in the calculation of 2024-25 Transportation Aid.

### Entry 120 (*PROJECTED*) 2024-25 Unapproved District Operated Trans.- Computerized Routing

Enter any 2024-25 appropriations for computerized bus routing for district owned or leased buses reported on the ST-3, 2024-25 School Year Projected column, in account codes A5510.4 or A5530.4 *that did not receive SED approval*. These expenses are deducted from transportation expenses in the projection of 2025-26 Transportation Aid.

## Form FT - Transportation Data (continued)

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**Entries 122-124** are deductions from contract expenditures for the purposes of computing Transportation Aid. These deductions are calculated by SED where applicable, for each contract separately, and the sum of the calculations are reported at these entries. **They are read only entries for SED use.**

### **Entry 122 (ACTUAL) 2023-24 Total Unapproved Transportation Contract Expenses (Schedule J) (SED Use Only)**

This is a read only entry for SED use. 2023-24 General Fund expenditures for all transportation contracts not filed with or approved by SED.

### **Entry 123a (ACTUAL) 2023-24 Deduct for Contract Expenses in Excess of Approved Contract**

This is a read only entry for SED use. 2023-24 General Fund expenditures for contract services in excess of the approved contract amount. The amount reported is the sum of the excess for ALL transportation contracts.

**Note:** All contracts should contain an "add/delete" clause allowing for changes in service levels with details as to the costs for such changes.

### **Entry 123b (ACTUAL) 2023-24 Deduct for Contracts Not Bid**

This is a read only entry for SED use. 2023-24 General Fund expenditures for contract services which were not bid.

### **Entry 124a (ACTUAL) 2023-24 Deduct for Contracts Filed Late**

This is a read only entry for SED use. For the 2023-24 school year, include contracts filed after 120 days from the start of service. Non-allowable days are equal to the number of days of service that are beyond 120 days. Calculate the deduction for each contract separately using the formula listed below.

**Non-allowable Days equals days of service in excess of 120 days during which contract was not on file with SED.**

**Calculation for Deduction: # of non-allowable days X expenditures**

**total days of service**

## Form FT - Transportation Data (*continued*)

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**\*All contracts must be filed with SED within 120 days of the start of service. Contracts filed after 120 days are subject to a deduction based on the number of days beyond 120 in which the contract was not filed.**

### **Entry 124b (ACTUAL) 2023-24 Deduct for Contracts with an Agreement Date After Start of Service**

This is a read only entry for SED use. For the 2023-24 school year, include contracts with the agreement date after the beginning of service. Non-allowable days are equal to days of service prior to the agreement date. Calculate the deduction for each contract separately using the formula listed below.

**Non-allowable Days equals days of service prior to the agreement date**

**Calculation for Deduction: # of non-allowable days X expenditures**

**total days of service**

**\*All contracts must have an agreement date on or before the day service begins. Contracts will only be aided from the date of the agreement.**

### **Entry 125a (ACTUAL) 2023-24 Contract Trans.- Computerized Routing**

Report 2023-24 General Fund expenditures (approved and unapproved) for computerized routing services for contract buses reported on the ST-3, account code A5540.4. The purchase of software programs of \$10,000 or more requires SED approval. Annual program licensing or service fees should be reported on Form F, Entry 125b (Actual). Do not include expenditures reported in other transportation-related entries.

### **Entry 125a (PROJECTED) 2024-25 Contract Trans.-Computerized Routing**

Report estimated 2024-25 General Fund expenditures (approved and unapproved) for computerized routing services for contract buses reported on the ST-3, 2024-25 School Year Projected column, account code A5540.4. The purchase of software programs of \$10,000 or more requires SED approval. Annual program licensing or service fees should be reported at FORM FT, Entry 125b (*Projected*). Do not include expenditures reported in other transportation-related entries.

## Form FT - Transportation Data *(continued)*

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### **Entry 125b (ACTUAL) 2023-24 Computerized Bus Routing Annual Program Licensing or Service Maintenance Fees**

Report 2023-24 General Fund expenditures included in total transportation expense that are for computerized bus routing annual program licensing or service fees for contract buses reported on the ST-3, account code A5540.4.

### **Entry 125b (PROJECTED) 2024-25 Computerized Bus Routing Annual Program Licensing or Service Maintenance Fees**

Report estimated 2024-25 General Fund expenditures included in total transportation expense that are for computerized bus routing annual program licensing or service fees for contract buses reported on the ST-3, 2024-25 School Year Projected column, account code A5540.4.

### **Entry 126 (ACTUAL) 2023-24 Deduct for Unapproved Contract Trans.- Computerized Routing**

Enter any 2023-24 expenditures for computerized bus routing for contract buses reported at Form FT, Entry 125a (ACTUAL) that did not receive prior SED approval. These expenses are a deduction from the contract expense in the calculation of Transportation Aid.

### **Entry 126 (PROJECTED) 2024-25 Deduct for Unapproved Contract Trans.- Computerized Routing**

Enter any estimated 2024-25 appropriations for computerized bus routing for contract buses reported at Form FT, Entry 125a (PROJECTED) that did not receive prior SED approval. These expenses are a deduction from the contract expense in the calculation of Transportation Aid.

**Entries 127-129 (ACTUAL) 2023-24 Public & Nonpublic School Pupils Transported Report** the number of allowable and non-allowable public & nonpublic school pupils transported in 2023-24. Include public and nonpublic students with disabilities.

**Entry 127 District Operated Buses-Allowable and Non-allowable, Public & Nonpublic**

**Entry 128 Contract Buses-Allowable and Non-allowable, Public & Nonpublic**

**Entry 129 Public Service Carriers-Allowable and Non-allowable, Public & Nonpublic**

## Form FT - Transportation Data (*continued*)

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\* Allowable pupils are pupils transported more than 1.5 miles from the school they are attending or who live more than one mile from an approved route.

\* Non-allowable pupils are pupils transported less than 1.5 miles from the school they are attending or who live less than one mile from an approved route.

### **Entry 130 (ACTUAL) 2024-25 Nonpublic Students Transported at District Expense**

Enter the number of allowable and non-allowable nonpublic students transported during 2023-24 to and from school at district expense. Do not include students with disabilities receiving services under Section 4401 of Ed. Law.

### **Entry 131 (ACTUAL) 2023-24 Expenditures for Transportation of Nonpublic Students**

Enter 2023-24 expenditures for transportation of allowable and non-allowable nonpublic students. Do not include expenditures for transportation of students with disabilities receiving services under Section 4401 of Ed. Law.

### **Entry 132 (ACTUAL) 2023-24 Expenses for District Shuttle for Academic Programs**

Report 2023-24 transportation expenses for district operated, contractual, or public service carriers for shuttle transportation of pupils between the academic programs within the district. (No aid is presently available.)

### **Entry 132 (PROJECTED) 2024-25 Expenses for District Shuttle for Academic Programs**

Estimated 2024-25 transportation expenses for district operated, contractual, or public service carriers for shuttle transportation of pupils between the academic programs within the district. (No aid is presently available.)

### **Entry 133 (ACTUAL) 2023-24 Trans. Expenses for Academic Field Trips**

Report 2023-24 transportation expenses for district operated, contractual, or public service carriers for academic field trips. (No aid is presently available.)

### **Entry 133 (PROJECTED) 2024-25 Trans. Expenses for Academic Field Trips**

Estimated 2024-25 transportation expenses for district operated, contractual, or public service carriers for academic field trips. (No aid is presently available.)

## Form FT - Transportation Data (*continued*)

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### Entry 134 – Information Regarding Shared Transportation Services

Were you (2023-24) or are you (2024-25) involved in any arrangement(s) with other district(s) for sharing transportation services, personnel, facilities and/or equipment?

If YES, complete Entries 134 a-e to provide additional information regarding the shared transportation services. Also, complete Schedule I lines 12 and 12a.

### Entry 135 (ACTUAL) Transportation Costs for Foster Care Children

Record the cost of transporting foster care children (up to 50 miles) during 2023-24.

### Entry 148 (PROJECTED) Estimated Revenues for Insurance Recovery in the Capital Fund (H2680)

Record the estimated 2024-25 school year Capital Fund revenues that would be recorded in the ST-3 account code H2680 for insurance recovery for buses.

### Entry 149 – NYC Only

#### Transportation Expenditures for New Bus Purchases or Leases

**IMPORTANT NOTE:** Entries 164-167 Projected show the total costs of buses to be purchased and new bus and garage leases for the 2024-25 school year used for *projecting* 2025-26 Transportation Capital Aid. Form BP must be completed upon receipt of the buses to *receive* the aid.

### Entry 164 (PROJECTED) Buses/Vehicles purchased between 7/1/2024 and 12/31/2024

Report the total purchase price (not borrowing amounts or debt service payment amounts) of all buses and vehicles with purchase order dates between 7/1/2024 and 12/31/2024. Only buses/vehicles that are to be used 100% of the time for pupil transportation and assigned to a regular route should be reported in this entry. 2025-26 Transportation Aid will be based on the assumed amortization of the approved purchase costs over five years, at a statewide average interest rate, with the amortization beginning 12 months after the contract (purchase order) date.

### Entry 165 (PROJECTED) Buses/Vehicles purchased between 1/1/2025 and 6/30/2025

Report the total purchase price (not borrowing amounts or debt service payment amounts) of all buses and vehicles with purchase order dates between 1/1/2025 and 6/30/2025. Only buses/vehicles that are to be used 100% of the time for pupil transportation and assigned to a regular route should be reported in this entry.

## **Form FT - Transportation Data (continued)**

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2025-26 Transportation aid will be based on the assumed amortization of the approved purchase costs over five years, at a statewide average interest rate, with the amortization beginning 12 months after the contract (purchase order) date.

### **Entry 166 (PROJECTED) Lease/Rental agreements entered between 7/1/2024 and 12/31/2024**

Report the total aggregate cost (not annual payment) of all new bus leases and transportation aidable garage rental agreements entered between 7/1/2024 and 12/31/2024. Lease/rental of bus parking lots or transportation facilities are transportation aidable only if the total cost of the lease/rental is less than \$10,000 and has been approved by the State Education Department. 2025-26 Transportation Aid will be based on the assumed amortization of the approved total lease costs over five years, at a statewide average interest rate, with the amortization beginning 12 months after the contract (purchase order) date.

### **Entry 167 (PROJECTED) Lease/Rental agreements entered between 1/1/2025 and 6/30/2025**

Report the total aggregate cost (not annual payment) of all new bus leases and transportation aidable garage rental agreements entered between 1/1/2025 and 6/30/2025. Lease/rental of bus parking lots or transportation facilities are transportation aidable only if the total cost of the lease/rental is less than \$10,000 and has been approved by the State Education Department. 2025-26 Transportation Aid will be based on the assumed amortization of the approved total lease costs over five years, at a statewide average interest rate, with the amortization beginning 12 months after the contract (purchase order) date.

### **Entry 168 (PROJECTED) Zero-Emission Buses/Vehicles purchased between 7/1/2024 and 12/31/2024**

Report the total purchase price (not borrowing amounts or debt service payment amounts) of all zero-emission buses and vehicles with purchase order dates between 7/1/2024 and 12/31/2024. Only zero-emission buses/vehicles that are to be used 100% of the time for pupil transportation and assigned to a regular route should be reported in this entry. 2025-26 Transportation Aid for zero-emission buses will be based on the assumed amortization of the approved purchase costs over twelve years, at a statewide average interest rate, with the amortization beginning 12 months after the contract (purchase order) date.

### **Entry 169 (PROJECTED) Zero-Emission Buses/Vehicles purchased between 1/1/2025 and 6/30/2025**

Report the total purchase price (not borrowing amounts or debt service payment amounts) of all zero-emission buses and vehicles with purchase order dates between 1/1/2025 and

## **Form FT - Transportation Data (continued)**

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6/30/2025. Only zero-emission buses/vehicles that are to be used 100% of the time for pupil transportation and assigned to a regular route should be reported in this entry. 2025-26 Transportation aid for zero-emission buses will be based on the assumed amortization of the approved purchase costs over twelve years, at a statewide average interest rate, with the amortization beginning 12 months after the contract (purchase order) date.

### **Entry 170 (PROJECTED) Zero-Emission Bus Leases/Rental agreements entered between 7/1/2024 and 12/31/2024**

Report the total aggregate cost (not annual payment) of all new zero-emission bus leases and transportation aidable garage rental agreements entered between 7/1/2024 and 12/31/2024. Lease/rental of zero-emission bus parking lots or transportation facilities must be approved by the State Education Department to be aidable under Transportation Aid. 2025-26 Transportation Aid will be based on the assumed amortization of the approved total zero-emission lease costs over twelve years, at a statewide average interest rate, with the amortization beginning 12 months after the contract (purchase order) date.

### **Entry 171 (PROJECTED) Zero-Emission Bus Leases/Rental agreements entered between 1/1/2025 and 6/30/2025**

Report the total aggregate cost (not annual payment) of all new zero-emission bus leases and transportation aidable garage rental agreements entered between 1/1/2025 and 6/30/2025. Lease/rental of zero emission bus parking lots or transportation facilities must be approved by the State Education Department to be aidable under Transportation Aid. 2025-26 Transportation Aid for zero-emission leases/rental agreements will be based on the assumed amortization of the approved total zero-emission bus lease costs over twelve years, at a statewide average interest rate, with the amortization beginning 12 months after the contract (purchase order) date.

## Form FT - Transportation Data (*continued*)

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### **Entry 174 (ACTUAL) Salaries Paid to Assistant Drivers (monitors, aides and escorts not required by IEP) on Buses Transporting Non-Disabled Pupils**

Report 2023-24 expenditures for salaries paid to assistant drivers on buses transporting non-disabled pupils. Assistant drivers include monitors, aides and escorts which are not required by an IEP. These salaries are not eligible for Transportation Aid.

### **Entry 174 (PROJECTED) Salaries Paid to Assistant Drivers (monitors, aides and escorts not required by IEP) on Buses Transporting Non-Disabled Pupils**

Report *projected* 2024-25 expenditures for salaries paid to assistant drivers on buses transporting non-disabled pupils. Assistant drivers include monitors, aides and escorts that are not required by an IEP. These salaries are not eligible for Transportation Aid.

### **Entry 175 (ACTUAL) Employee Benefits Paid to Assistant Drivers (monitors, aides and escorts not required by IEP) on Buses Transporting Non-Disabled Pupils**

Report 2023-24 expenditures for employee benefits paid to assistant drivers on buses transporting non-disabled pupils. Assistant drivers include monitors, aides and escorts that are not required by an IEP. These expenses are not eligible for Transportation Aid.

### **Entry 175 (PROJECTED) Employee Benefits Paid to Assistant Drivers (monitors, aides and escorts not required by IEP) on Buses Transporting Non-Disabled Pupils**

Report *projected* 2024-25 expenditures for employee benefits paid to assistant drivers on buses transporting non-disabled pupils. Assistant drivers include monitors, aides and escorts that are not required by an IEP. These expenses are not eligible for Transportation Aid.

### **Entry 176 (PROJECTED) Contract Expenditures for Regularly Scheduled Routes**

Report *projected* 2024-25 expenditures for contracted transportation on regularly scheduled routes including late trips from school to home and BOCES shuttle. Do not include contracts for bus maintenance or Section 4408 summer school transportation for students with disabilities. See Schedule J, Column F(a) for comparison.

### **Entry 176a and 176b – NYC Only**

### **Entry 177 (PROJECTED) Expenditures for Other Purposes**

Report *projected* 2024-25 expenditures for contracted transportation for all other purposes including field trips, athletic events, and summer school programs. Do not include Section 4408 summer school transportation for students with disabilities. See Schedule J, Column G for comparison.

## Form FT - Transportation Data (*continued*)

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### **Entry 178 (*PROJECTED*) Expenditures for Contracted Expenses for District Operated Regular Summer School**

Report *projected* 2024-25 expenditures for contracted transportation for regular district operated summer school. This should only be the portion of Entry 177 projected other purpose expenses that pertain to regular district operated summer school programs. Do not include Section 4408 Summer School expenses.

### **Entry 179 (*PROJECTED*) Expenditures for Chapter 173 Pass Through**

Report *projected* 2024-25 expenditures for contracted transportation for pass through costs for qualifying criminal history and driver licensing testing fees. See Schedule J, Column H for comparison.

### **Entry 180 (*ACTUAL*) Transportation expenditures using federal American Rescue Plan (ARP) funds**

Report any American Rescue Plan (ARP) federal funds used for transportation expenditures, including bus purchases, for the 2023-24 school year in this line. Do not report the associated expenditures in any other Form FT lines above, including any ancillary schedules G, H, I, or J. For bus purchases, follow the instructions on Form BP, as you WILL need to also include the federal (ARP) funds in Entry 23 of Form BP. Note that if ARP federal funds are used for an expenditure (contract, bus purchase, salary, benefits, etc.), report that portion in this line and exclude that portion from any other lines in from Form FT, including any ancillary schedules.

### **Entry 181 (*ACTUAL*) Transportation expenditures using Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) funds**

Report any Coronavirus Relief and Response Supplemental Appropriations Act (CRRSA) federal funds used for transportation expenditures, including bus purchases, for the 2023-24 school year in this line. Do not report the associated expenditures in any other Form FT lines above, including any ancillary schedules G, H, I, or J. For bus purchases, follow the instructions on Form BP, as you WILL need to also include the federal (CRRSA) funds in Entry 23 of Form BP. Note that if CRRSA federal funds are used for a portion of an expenditure (contract, bus purchase, salary, benefits, etc.), report that portion in this line and exclude that portion from any other lines in Form FT, including any ancillary schedules.

## Form FT Schedules

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### Schedule G: Transportation Equipment

**Lines 1-46:** List 2023-24 **General Fund** expenditures for **AIDABLE** transportation equipment (including computerized bus routing equipment) by item, ST-3 code, and cost. Include expenses reported in 2023-24 ST-3, Schedule A4, codes A5510.2 and A5530.2. If transportation equipment expenses are reported in other account codes, please indicate the codes.

Do not include bus purchase expenditures or expenditures.

**\* Equipment for the transportation supervisor's office reported on Line 46.**

A prior written approval letter by SED's School and Operations Management Services Unit is required for the purchase of certain equipment for transportation use including: two-way radios when the total cost exceeds \$10,000, radio transmission equipment (base stations, antennas, repeaters) when the total cost exceeds \$5,000, telephone systems that exceed \$5,000, all computer hardware purchases, additions or upgrades where the total cost exceeds \$5,000, or computerized fuel monitoring systems. Be sure items reported here meet the district's definition of equipment. Expenses reported here will be aided over 5 years.

Access the SED guide to Aidable/Nonaidable Transportation Expenses at: [http://stateaid.nysed.gov/trans/aidable\\_nonaidable\\_list.htm](http://stateaid.nysed.gov/trans/aidable_nonaidable_list.htm)

**Line 47:** Nonaidable equipment (SED use only. Do not complete).

**Line 48:** Total 2023-24 Transportation Equipment (Sum of lines 1-46. Automatically calculates once data is entered.)

**Line 49:** Report *projected* 2024-25 Total Transportation Equipment for 2025-26 Transportation Aid.

**Line 50:** Report *actual* Zero-Emission Bus Charging Stations for the 2023-24 school year for 2024-25 Transportation Aid.

**Line 50 a:** Report Environmental Bond Voucher payment received during 2023-24.

**Line 50 b:** This line is pre-populated with your district's State Sharing ratio for Transportation Aid for 2024-25.

**Line 51:** Report *projected* Zero-Emission Bus Charging Stations for the 2024-25 school year for 2025-26 Transportation Aid.

## Form FT Schedules (*continued*)

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### Schedule H: Transportation Supplies and Materials

**Lines 1-19:** Enter 2023-24 **General Fund** expenditures for **AIDABLE** transportation supplies and materials included in 2023-24 ST-3, codes A5510.45 and A5530.45. Do not duplicate expenditures reported on any other schedules. Itemize the expenses in general categories such as office supplies (including the Transportation Supervisor's office), cleaning supplies, custodial supplies, automotive parts, fuel, oil, etc. Miscellaneous expenses may be lumped

together as one total and entered under the miscellaneous category without an ST-3 account code. *However, the TOTAL amount of such expenses cannot exceed \$1,000.*

**Line 20:** Total 2023-24 Transportation Supplies and Materials (Sum of lines 1-19. Automatically calculates once data is entered.)

**Line 21:** Nonaidable Supplies and Material for District Operated Transportation (SED use only. Do not complete.)

**Line 22:** Net Aidable Supplies and Materials (Automatically calculates once data is entered.)

### Schedule I: Contractual Expenses - District Operated

**Lines 1-31:** Report 2023-24 **General Fund** expenditures for **AIDABLE** district operated contractual transportation services included in the ST-3, codes A5510.4, A5510.49 and A5530.4. Itemize aidable expenses by general categories such as bus repairs, garage repairs, etc. Any expenses for computer bus routing annual program licensing or service maintenance fees should be reported separately from purchase of computerized bus routing system. Do not include expenses for pupil transportation contracts reported in Schedules J & K. Do not include expenses for workers compensation (record workers compensation expenses in the ST-3, 9040.8 and on Form F, Entries 117 and 118).

**Line 32:** Total 2023-24 Contractual Transportation Expense for District Operated Programs. (Sum of lines 1-31. Automatically calculates once data is entered.)

**Line 33:** **Non-Aidable Contractual Transportation Expense District Operated Trans.** (SED use only. Do not complete.)

**Line 34:** **Net Aidable Contractual Transportation Expense** (Automatically calculates once data is entered)

## Form FT Schedules (*continued*)

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### **Schedule J: Transportation Expenditures for Contracts**

List each contract separately. Include BOCES contracts for noon shuttles. If fuel costs are in addition to the basic contract amount, list such costs as a separate contract immediately below the basic contract amount with the contractor's name followed by "Fuel." Fuel for transportation contracts should be included on the ST-3, codes A5540.4 and A5581.49. Do not include contract costs for bus maintenance recorded at A5510.4, A5530.4 or A5510.49. Expenses for bus maintenance contracts, except those with BOCES are to be entered on line 21 of Schedule I. Contracts for Section 4408 (summer school students with disabilities) should be recorded in the Special Aid Fund in account codes F5541.40, F5551.40 or F5582.49 and not on Schedule J.

**Column A, Contract Number:** List the letter and contract number (up to six digits) assigned by the SED Educational Management Services Unit.

### **Attention All Districts Claiming 2023-24 Transportation Contract Expense on 2024-25 SAMS Schedule J**

Transportation Contract Expense Claim Process: 2024-25 Transportation Aid will not be paid on contract expenses unless an approved contract number has been entered on 2024-25 SAMS Schedule J.

Due to an expedited contract approval process in the Office of Educational Management Services, aid will be paid during the 2024-25 aid year only for those 2023-24 expenses claimed on Schedule J for which the district has entered an approved transportation contract number. Unapproved contract expense claimed on Schedule J will appear as a deduction from the aidable expense on the 2024-25 Transportation Output Report (Entry #115) until the district enters an approved contract number for each expense.

To avoid reduced 2024-25 Transportation Aid payments, districts should enter contract numbers for all expenses claimed on Schedule J at the time expenses are entered for initial SAMS submission. Above Column A on Schedule J, a link titled "Show All Contracts" is available for districts to view a list of approved contracts. If a contract has not yet been approved and/or assigned a contract number, districts should still enter the unapproved expense on Schedule J and take immediate action to obtain contract numbers.

**Districts should contact Pupil Transportation Services in NYSED's Office of Educational Management Services at 518-474-6541 immediately regarding Schedule J contract expenses that cannot be associated with an approved contract number.**

## Form FT Schedules (*continued*)

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After Schedule J is saved, the total unapproved expenditures for the 2023-24 school year will be calculated on bottom of Schedule J. This value gets deducted from the calculation of 2024-25 Transportation Aid (See 2024-25 TRA output report entry #115).

SAMS revisions made through June 30, 2024, that change unapproved expenses will affect current year payment of 2024-25 aid. Revisions made after June 30, 2024, and through June 30, 2025, will be processed as a prior year adjustment (PYA). Any monies due to the district via PYA processing will be paid as funds are made available for this purpose.

**Column B, Contractor Name:** List the contractor's name (and any unique descriptor such as school building served) for this specific contract. Separate contracts with the same contractor must be listed separately regardless of the contract amount. **Do not combine contracts even if the contractor is the same.** This column is used to assist SED in the audit comparison of claimed expenditures and approved contracts.

**Column C, Contract Type:** Indicate the pricing method specified in the contract using the following numeric codes:

1 = Contract based on flat rate.

2 = Contract based on a fixed charge per bus, per day or per month.

3 = Contract based on a fixed charge per pupil, per day or per month.

4 = Contract based on a flat rate but with a clause allowing additional costs for added routes.

5 = Contract based on a per day or per month rate.

6 = Contract based on cost per mile.

7 = Contract based on a flat rate but with a clause allowing additional costs for added pupils.

8 = Contract based on a flat rate but with a clause allowing additional costs for added buses.

9 = Contract based on a cost per trip rate.

0 = Other pricing method.

## Form FT Schedules *(continued)*

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**Column D**, Number of Buses, Pupils, Miles, Trips, Flat Rate: Depending on the contract type listed in Column C, report the appropriate information in Column D using the following guide:

<b>Contract Type (from Column C)</b>	<b>Data Needed for Column D</b>
1	Indicate Flat Rate
2	Indicate number of buses used
3	Indicate number of pupils
4	Indicate flat rate and report additional costs immediately below the basic contract with the number of added routes shown in Column D (Note: Separate expenditures for this contract between the basic contract and additional routes.)
5	Indicate per day or per month rate
6	Indicate miles used for basic contract
7	Indicate flat rate and report additional costs immediately below the basic contract with the number of added pupils shown in Column D (Note: Separate expenditures for the basic contract and additional pupils.)
8	Indicate flat rate and report additional costs immediately below the basic contract with the number of added buses shown in Column D (Note: Separate expenditures for this contract between the basic contract and additional buses.)
9	Indicate the number of trips
0	To be determined by district

## Form FT Schedules *(continued)*

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**Column E, Number of Months/Days:** Depending on the Contract Type listed in Column C, report the following:

Contract Type (from Column C)	Data Reported for Column E
1	Leave blank
2	Indicate the number of days or months
3	Indicate the number of days or months
4	Leave blank
5	Indicate the number of days or months
6	Leave blank
7	Leave blank
8	Leave blank
9	Leave blank
0	To be determined by district

**Column F(a), Expenditures for Regular Routes:** Report total expenditures for transportation on regularly scheduled routes including late trips from school to home and shuttle trips to or from BOCES programs.

**Column F(b), Expenditures for Regular District Operated Summer School:** Report total expenditures for transportation on regular district operated summer school programs. Do not include special education summer transportation or transportation to BOCES operated summer school programs.

**Column G, Other Purposes (Field/Athletic Trips):** Report total expenditures for all other purposes including field trips, athletic events and BOCES operated summer school programs.

**Column H, Chapter 173 Pass Through:** Report pass through costs for qualifying criminal history and drivers licensing testing fees.

**Total Expenditures/Total Unapproved Expenditures for 2023-24:** Automatically calculate once data is entered.

## Form FT Schedules (*continued*)

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### Schedule K: Expenditures from The General Fund for Public Service Carriers

Record 2023-24 **General Fund** expenditures for transportation services provided by a public service or common carrier (i.e., bus, train, plane, subway).

**Column A**, Name of Carrier: Indicate name of carrier.

**Column B**, Rate: Indicate the rate.

**Column C**, Method: Record the method used to pay the carrier as follows:

1 - per daily trip

2 - per daily round trip

3 - per month

**Column D**, K-12 Pupils Transported: 2023-24 Total number of K-12 pupils transported.

**Column E**, Allowable Pupils: 2023-24 expenditures for allowable pupils including students with disabilities.

**Column F**, Regular Summer School Programs: 2023-24 expenditures for pupils transported to district operated regular summer school programs.

**Column G**, Non-allowable Pupils: 2023-24 total expenditures for non-allowable pupils

**Column H**, All Other Purposes: Report 2023-24 expenditures for all other purposes (field trips, athletics, BOCES operated regular summer school or programs operated by someone other than the district).

**TOTALS FOR 2023-24:** Automatically calculates once data is entered.

**PROJECTED TOTALS 2024-25:** Enter *projected* 2024-25 Totals for Public Service Carriers in Columns D, E, F, G and H for 2025-26 aid.

### Non-Allowable Pupil Decimal

The Non-Allowable Pupil Decimal Worksheet is used to compute the non-allowable pupil decimal. The non-allowable pupil decimal is applied to aidable transportation-related capital expenses (bus purchases) district operating expenses and contract expenses to determine a non-allowable pupil deduction for Transportation Aid purposes. **The lower the non-allowable pupil decimal, the lower the deduction to aidable expenses for Transportation Aid. Therefore, it is important that this data is carefully entered and reviewed.**

## Form FT Schedules (*continued*)

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Review the instructions for Form F, Entry 110a, to determine whether your district must complete the Non-Allowable Pupil Decimal Worksheet. If your district is required to complete the Non-Allowable Pupil Decimal Worksheet, 2024-25 Transportation Aid will not be computed until this data has been entered on the worksheet.

All data reported on the worksheet should pertain to school bus routes and trips for **ONE** day (not multiple days) of regularly scheduled school session **during either the month of March, April, or May of 2024.**

Be sure to indicate the **date used** at the top of the form. If a date is not entered, the non-allowable pupil decimal will not be calculated.

**Column A, Bus Number:** A bus number must be entered, and bus numbers must be listed in consecutive order. All trips for a particular bus (AM, PM, or NK), should be recorded on separate lines even though a bus may cover the same route and carry the same pupils on both the morning and afternoon trips.

**Column B, Kind of Trip:** Indicate the kind of trip as AM, PM, or noon kindergarten (NK) for each bus trip. If a particular bus has more than one trip, use a separate line for each bus trip.

**Column C, Total Miles:** For each trip, report the **total daily mileage** covered by the bus on the route, to the nearest 10th. The route is the path the bus travels from the school to either pick up or drop off students. Exclude mileage traveled by the bus to and from the route on the first and last AM and PM trips (this mileage is not considered part of the route).

Do not include deadhead mileage. Deadhead mileage includes mileage from a garage outside the district to or from the route within the district OR mileage from a garage (not on a school campus) to the route that the bus must take from the school to pick up or drop off students.

**Column D, Allowable Pupils:** Report the number of **allowable pupils** transported on this trip including:

- Students with disabilities transported when the district's CSE has determined that such transportation is required as a related service (must be on the IEP)
- Pupils transported during the day to and from BOCES programs, occupational education programs operated within the district or shared programs at other school districts which may lead to a diploma.

## Form FT Schedules (*continued*)

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- Pupils attending public and nonpublic schools who live more than 1.5 miles from the school attended.
- Pupils living more than 1.5 miles from the school, which are transported between home or school and BOCES occupational education programs, for AM and PM trips.
- Nonresident students with disabilities transported when a CSE has determined that such transportation is required as a related service (must be on IEP). Do not include pupils for whom transportation is provided pursuant to a contract with another school district or BOCES.
- Nonresident regular (non-disabled) pupils living more than 1.5 miles from the school attended. Do not include pupils for whom transportation is provided pursuant to a contract with another school district or BOCES.
- Pupils living more than 1.5 miles from the school attended, who reside in school districts which do not maintain grade levels K-12 and who are transported to public schools outside the district.

Dual enrolled pupils transported between the nonpublic school attended and a public school for gifted, occupational, vocational, and special education programs where the distance between the schools exceeds one-fourth mile.

**Column E, Non-allowable Pupils:** Report the number of **non-allowable pupils** transported on this trip including:

- Pupils attending public and nonpublic schools who live 1.5 miles or less from the school attended or 1 mile or less from a bus route if a feeder trip. (Students with disabilities for whom transportation is required as a related service on the IEP should not be reported here as non-allowable)
- Pupils living 1.5 miles or less from the school, which are transported between home or school and BOCES vocational education programs, for AM and PM trips.
- Nonresident pupils who live less than 1.5 miles from the school attended. Do not include students with disabilities for whom transportation is required as a related service on the IEP OR pupils for whom transportation is provided pursuant to a contract with another school district or BOCES.

## Form FT Schedules (*continued*)

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**If a bus trip includes both allowable and non-allowable pupils**, the pupils should be appropriately recorded in Column D (Allowable) and Column E (Non-allowable). The computer program will automatically compute the allowable and unallowable mileage in Columns G and H.

**If the district's policy is to only transport allowable pupils** (the district would have no non-allowable pupil miles), report data on the worksheet as follows:

Column A, Bus Number: Indicate "N/A"

Column B, Kind of Trip: Indicate "ALL"

Column C, Total Miles: Enter the total miles for each route

Column D, Allowable Pupils: Include all pupils transported on the selected day

Column E, Non-allowable Pupils: Enter zero

Columns F, G and H: Once data is entered, these values will automatically compute.

**When designing bus routes**, keep in mind that the inclusion of one or more allowable pupils on a route transporting only non-allowable pupils will lower the non-allowable pupil mileage and non-allowable pupil decimal. The lower the decimal, the smaller the non-allowable pupil deduction for Transportation Aid.

**NOTE: Additional information for completing Form FT, Schedules G, H, I, J and K can be found at:** <http://www.nysed.gov/pupil-transportation/guide-aidable-non-aidable-transportation-expenses>

### **Schedule F6 Reporting from 7/1/2023 through 6/30/2024**

Use Schedule F6 to report all bus purchase borrowings made between July 1, 2023, and June 30, 2024. **Pursuant to Education Law 3602 (7)e, all borrowings must be reported to SED by September 1 following the school year in which the borrowing was issued. (Example: Borrowings issued between 7/1/2023 and 6/30/2024 must be reported by 9/1/2024).**

This schedule must be completed only for borrowings made between July 1, 2023, and June 30, 2024. This information is necessary to calculate the statewide average interest rate used for the assumed amortization of certain transportation capital expenses. **The actual debt service reported in this schedule will not be used as a basis for payment, it will only be used to calculate the statewide average interest rate.**

## Form FT Schedules (*continued*)

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- **First Column** - In this column indicate the total amount of the debt instrument (bond, BAN, BAN renewal, capital note) used to finance bus purchases. If more than one bus was purchased from the instrument, the total amount of the issue, not the amount for any particular bus, should be listed. **Note: BANS and BAN renewals must be reported.**
- **Second Column - Date of Borrowing** - This is the official date that the debt instrument was issued to the school district. Please indicate date in the MM/DD/YYYY format. This date is the date of borrowing, not the delivery date. Do not enter any dates before 7/1/2023 or after 6/30/2024. **Interest Rate** - Beneath the date of borrowing enter the interest rate for the debt instrument. For example, enter five and one quarter percent interest rate as 5.250.
- **Third-Fifteenth Columns** - In these columns indicate the total principal and interest payments for the life of the debt instrument. The fifteenth column can be used if interest payments begin in the first year of the borrowing, but principal payments do not begin until the second year. The total principal of columns three through fifteen must be equal to the amount of borrowing in column one. If it is not equal, please explain the difference in the comment area at the bottom of the form. If more than one borrowing needs an explanation, please reference the Borrowing Amount and the Date of Borrowing with the individual comment.

**Please note that there is a separate edit report and a separate certification process for Schedule F6 in SAMS.**