

State Aid

& FINANCIAL PLANNING SERVICE



School Business Official Monthly Calendar and Reporting Documents

June 2024



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Introduction

The following document is intended as a monthly guide to selected day-to-day activities of the typical School Business Office. We have also included an appendix containing selected documents, forms and other information. This document is intended as a general guide only. We recommend that you tailor the calendar to suit your individual district-specific dates and activities.

It is our intention to update and distribute this document annually. We welcome any suggestions or comments you may have.

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| IDEA Section 611 and 619 and 2024-25 applications and MOE eligibility. For Year Specific Guidance: See IDEA Application Guidance | 7/1 | Annually | Section 611 and Section 619 are provisions under the Individuals with Disabilities Education Act (IDEA), the nation's special education law. Each district must annually file a Federal Grant application to access the money allocated to it under each section. | Required |
| Publish bids for new pupil transportation contracts by July 1st for students with disabilities | 7/1 | Annually | | Required |
| Review Uniform Guidance for Federal Awards regarding procurement policies and procedures (2 CFR 200.318) | 7/1 | Annually | Verify documentation and written policies required are in place pursuant to Uniform Grant Guidance for Federal Awards. | Required |
| Verify that all available recommended financial reports are posted on the district's website if not already completed during the prior school year | 7/1 | Annually | School districts are required to provide the public with transparent and comprehensive financial information. NYS OSC School District website transparency audits led to the recommendation that the following documents should be posted on a school district's website and that the documents be posted in a location that make them easy to find: (1) any interim Budget to Actual Reports, (2) the Internal Audit Report and any related CAPs, and (3) any Multiyear Financial Plans that the Board has not officially adopted. | Recommended Best Practice |
| Verify that all available required financial reports are posted on the district's website if not already completed during the prior school year | 7/1 | Annually | School districts are required to provide the public with transparent and comprehensive financial information. NYS OSC School District website transparency audits have stated that the following documents are required to be posted on a school district's website and that the documents be posted in a location that makes them easy to find: (1) the Original, Adopted Budget, (2) the Final Annual Budget, (3) the External Audit Report and any related CAPs, (4) any OSC Audit Reports and CAPs, and (5) any Board Adopted Multiyear Financial Plans. | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|--|----------|
| Organizational Meeting - Board of Education & Board Resolutions and Authorizations | 7/2 | Annually | EL §1707(1) - for Union Free and Central School Districts without a BoE resolution stating when the Annual Meeting is held (must be held on the first Tuesday in July unless it is a legal holiday, then it is held on the first Wednesday in July) | Required |
| Conduct total of two fire and emergency drills in buildings where summer school is located: one drill within 1st week | 7/5 | Annually | | Required |
| Organizational Meeting - Board of Education & Board Resolutions and Authorizations | 7/5 | Annually | EL §2504(1) - for City School Districts with a population less than 125,000 without a BoE resolution stating when the Annual Meeting is held (must be held in the first week in July) | Required |
| Organizational Meeting - Board of Education & Board Resolutions and Authorizations | 7/15 | Annually | EL §1707(2) - for Union Free and Central School Districts with a BoE resolution stating when the Annual Meeting is held (must be held within the first 15 days of July) EL §2504(2) - for City School Districts with a population less than 125,000 with a BoE resolution stating when the Annual Meeting is held (must be held within the first 15 days of July) | Required |
| Assessment Roll Verification See: NYS OSC Portal Login | 7/18 | Annually | The due date of 7/18 is used as an approximation here. Filed through OSC website. Instructions are usually emailed to districts in May. | Required |
| Certify compliance with tax cap in OSC Portal See: NYS OSC Portal Login | 7/22 | Annually | Filed through OSC website. Usually due on 7/21, but 7/21/2024 is a Sunday. File on the next business day. | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| State Grants - FS-10-F (Final Reports from last school year) | 7/30 | Annually | Final expenditure reports for 6/30/2024 year end state and federal grants due 30 days after most state funded projects and 90 days after most federally funded projects end. For certain programs, the SED Program Manager may impose an earlier due date. See the Grant Award Notice to verify the due date. | Required |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 7/31 | Monthly | | Recommended Best Practice |
| Budget Status Reports to Board of Education including revenue and appropriation status reports See: Budget Status Report Resources | 7/31 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020) | 7/31 | Quarterly | 2nd Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available. | Required |
| Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy | 7/31 | Monthly | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| Complete STAC Reapplications | 7/31 | Annually | The SED STAC Unit posts STAC Reapplication Listings on-line (EFRT System). Districts should complete the 2024-25 reapplications for their placements. The listing for students in 10-month public high cost placements is electronic and must be completed on-line. | Recommended Best Practice |
| Establish petty cash funds authorized by Board of Education | 7/31 | Annually | | Recommended Best Practice |
| Federal and State Cafeteria Reimbursement Form See: NYSED Application Business Portal Login | 7/31 | Monthly | | Recommended Best Practice |
| File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports | 7/31 | Quarterly | 2nd Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available. | Required |
| Fixed Asset Inventory - update | 7/31 | Annually | | Recommended Best Practice |
| Gather information for State Aid Forms - A, FT, FB, and ST-3 | 7/31 | Annually | Gather info for State Aid claims (Due September 2, 2024 - EL §3601). Provide copies of Forms A, FT & FB with instructions to all personnel who may not be available during the summer (e.g., CSE chair, pupil personnel, transportation supervisor etc.). Summarize first and second semester attendance and membership. | Recommended Best Practice |
| Monthly Profit/Loss Statements for School Food Service | 7/31 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 7/31 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|--|---------------------------|
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 7/31 | Monthly | | Recommended Best Practice |
| Publish Annual Financial Statement | 7/31 | Annually | EL §1721 and CR Part 170.2 govern the publication of this report and its contents. Report is to be published in one newspaper published within the district, one newspaper with general circulation within the district or by posting copies in five public places within the district, whichever applies. | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 7/31 | Monthly | | Recommended Best Practice |
| Review schedule of debt service payments for the current school year | 7/31 | Annually | | Recommended Best Practice |
| School Food Service - bid if applicable (food, kitchenware, paper goods etc.) | 7/31 | Semi-Annually | | Recommended Best Practice |
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance. See: http://www.oms.nysed.gov/cafe/forms/ | 7/31 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Submit STAC forms for all special education students that SED approved attend summer programs | 7/31 | Annually | | Recommended Best Practice |
| Treasurer's Report | 7/31 | Monthly | Report on prior month's activities | Required |
| Treasurer's Report - Extra Classroom Activity Fund | 7/31 | Quarterly | 2nd Quarter 2024 | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| Worker's compensation reporting for self-insured plans (GA-4) | 7/31 | Quarterly | 2nd Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available. | Required |
| School District Income Verification (SDIV) - Review of ORPTS-assigned school codes by school districts | 8/4 | Annually | SDIV Program Resources | Recommended Best Practice |
| Final Review and Correction of Fall 2023 Enrollment and Free & Reduced Price Lunch (FRPL) Counts Affecting your District's State Aid | 8/5 | Annually | Review the Three-Year Enrollment Summary Report available on the Information and Reporting Services Portal (IRSP). The due date of 8/5 is used as an approximation here. Last year the Fall 2022 FRPL counts were required by the week of August 7 th . Please check for updated communications from the State Aid Unit in July 2024. | Recommended Best Practice |
| Submit school tax rates and school tax bill data files to school.taxrates@tax.ny.gov | 8/12 | Annually | The due date of 8/12 is used as an approximation here. Please check for updated communications from the NYS DTF for the 2024-25 tax rate due date. | Required |
| Attorney Reporting See: NYSED Application Business Portal Login | 8/14 | Annually | Due 45 days after the close of the fiscal year - EL §2053. Use NYSED Business Portal - SED Monitoring and Vendor Performance. | Recommended Best Practice |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 8/31 | Monthly | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 8/31 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Business Office Orientation for New School Employees (if applicable) | 8/31 | Annually | | Recommended Best Practice |
| Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy | 8/31 | Monthly | | Recommended Best Practice |
| Direct Certification matching process DCMP (food service) See: DCMP information | 8/31 | Annually | | Recommended Best Practice |
| Federal and State Cafeteria Reimbursement Form | 8/31 | Monthly | | Recommended Best Practice |
| LEA Consolidated Application for ESSA-Funded Programs | 8/31 | Annually | https://www.nysed.gov/essa/schools/consolidated-application | Required |
| Monthly Profit/Loss Statements for School Food Service | 8/31 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 8/31 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 8/31 | Monthly | | Recommended Best Practice |
| Prepare for accounting and reporting of Community Schools Set-Aside funds due in annual September SAMS filing through NYSED business portal (SS-8) | 8/31 | Annually | Due 9/2 - EL §3601. Programmatic questions can be directed to the Office of Student Support Services. Questions related to operation or submission of the SAMS form should be directed to State Aid. | Recommended Best Practice |
| Prepare Forms - A, FT, FB, and ST-3 | 8/31 | Annually | Due 9/2 - EL §3601. | Recommended Best Practice |
| Prepare Management Discussion and Analysis for Financial Statements | 8/31 | Annually | | Recommended Best Practice |
| Prepare Tax Warrant and Collection Process for BoE Approval (CSDs & UFSDs) | 8/31 | Annually | The Board of Education must approve the tax warrant by the warrant date. Warrant dates will vary throughout the state but on or before 9/1 for Central Schools and Union Free Schools, on or before 10/1 for Small Cities and Big Five. In Nassau County, Long Island the tax warrant date is August 15th. Suffolk County warrant date is October 1st. | Required |
| Publish Annual Financial Statement | 8/31 | Annually | If not done in July (small city school districts must publish their Annual Financial Statement within three months of the close of the fiscal year) | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 8/31 | Monthly | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|--|---------------------------|
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 8/31 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Submit Transportation Leases to the Office of Education Management Services | 8/31 | Annually | Aid on leases begins 12 months after the lease begins. Only leases approved by Education Management Services will be aided. | Recommended Best Practice |
| Tax Collectors Notice | 8/31 | Annually | Publish twice in two newspapers with 1st notice one month before taxes are due on 9/30 to inform property owners of 9/1 to 9/30 tax collection period. Required by RPTL §1322. | Recommended Best Practice |
| Teacher and support staff Salary Statements - update if necessary | 8/31 | Annually | | Recommended Best Practice |
| Transportation Contracts - must be signed by contractor & Board President or designee on or before the date service begins. Must be signed by Superintendent on or after the contract agreement date | 8/31 | Annually | Executed contracts must be submitted to SED within 120 days of the start of service. Transportation Aid will be prorated if the contract is signed after start of service regardless of 120 days. | Recommended Best Practice |
| Transportation Information - bus route, pick-up time, drop-off etc. | 8/31 | Annually | | Recommended Best Practice |
| Treasurer's Report | 8/31 | Monthly | Report on prior month's activities | Required |
| Update meal pricing in food service point of sale systems - BoE approved for full meal prices, input updated federal and state meal reimbursement rates See: School Lunch Annual Reimbursement Rates | 8/31 | Annually | | Recommended Best Practice |
| Complete and submit SA-132/135 for school construction bonds and BANS. See: Link to forms SA-132 & SA-135 | 9/1 | Annually | Due by September 1st to report 2023-24 borrowings for capital construction. | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| Complete and submit State Aid Schedule F6 | 9/1 | Annually | Due by September 1st to report 2023-24 borrowings to finance bus purchases | Required |
| Free and Reduced Priced Lunch Applications - prepare and distribute to parents in early September | 9/1 | Annually | These forms should be sent home to the parents for review and application during the first week of school to ensure timely processing. | Recommended Best Practice |
| The District-Wide Safety Plan must be adopted by the BoE by September 1 each year. | 9/1 | Annually | Within 30 days from adoption, and no later than October 1, each district must post their District-Wide Safety Plan on their district website. | Required |
| Review School Calendar (Initial Review) | 9/1 | Annually | To ensure 180 days of session and 900/990 annual hours of instruction (student attendance, superintendent conference days and Regents Exams) | Recommended Best Practice |
| STAR / Reimbursement Application/Joint Statement of School Levy - file with Office of Real Property Tax Services (ORPTS)/NYS DTF | 9/1 | Annually | RP-6704 series of forms not available at time of publication. Please reference 2024 RP-6704 forms, when available, for the 2024 due date. Submit reports to: orpts.star@tax.ny.gov | Required |
| Submit district-wide school safety plans and building-level emergency response plans via NYSED business portal - Board approval or amendment of by September 1, 2023 | 9/1 | Annually | EL §2801-a | Required |
| CPSE Admin. Forms and schedules, SS-31 to SS-34 – Claim and submit for reimbursement from county | 9/2 | Annually | EL §4410 authorizes school districts to receive reimbursement from counties for reasonable and necessary CPSE administrative costs incurred for preschool students | Recommended Best Practice |
| State Aid Forms - review for accuracy and amend if necessary | 9/2 | Annually | Form Sets A, FB, FT & ST-3 and related schedules due September 2, 2024. | Required |
| Supplemental Schedules - review for accuracy and amend if necessary | 9/2 | Annually | Supplemental Schedules: SS1-8, SS10-16, and SS31-34 due September 2, 2024. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|--|---------------------------|
| Waivers from Interest Rate Recalibration – Review Form FB/SAMS – submit any new waiver applications or any amendments to already submitted applications. See: Explanation of Interest Rate Reduction Waivers | 9/2 | Annually | Projects and retro bonds listed on this form that do not have preliminary waiver approval will be amortized using a reduced interest rate starting with 2025-26 Building Aid. If the interest waiver recalibration process started and the district has not received or granted a waiver, only aid going forward will be adjusted. Prior year aid will not be affected. Any potential projects that may be impacted by the recalibration process, will be listed on form FB, Interest Recalibration form. Due September 2, 2024. | Required |
| Send Tax Collectors Notice to non-resident taxpayers and an officer of the following types of corporations liable for taxes (railroad, telegraph, telephone, electric, gas, water, pipeline) | 9/10 | Annually | Mail no later than September 10th | Recommended Best Practice |
| Bus drill (within first 7 days of school) | 9/14 | Annually | | Required |
| 2nd report of EPE contact hours for 2023-24 using Form SA160.2 | 9/15 | Annually | Final payment up to the maximum apportionment will be paid after October 1st based on these claims. If claims exceed the maximum statewide apportionment, aid will be prorated. This form must be submitted to claim EPE hours through June 30, 2024. | Required |
| Annual school safety and school violence prevention training for all staff | 9/15 | Annually | Must be completed by September 15th | Required |
| Tax Collectors Notice | 9/15 | Annually | Publish second notice during month of September. No date specified in law | Recommended Best Practice |
| File NYS Sales Tax Return for quarterly filers | 9/20 | Quarterly | The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due September 20th for the months of June, July and August if filing on a quarterly basis. | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| Federal Grants - FS-10-F (Final Reports from last fiscal year) Due no later than 90 days for projects that ended June 30th | 9/28 | Annually | For federal grants that ended June 30th | Required |
| Submit Form SA-139 by October 1, 2024 for all new Prospective Capital Projects that have been bid on and for which general construction contracts are signed. Mail to SED certified return receipt. | 9/29 | Annually | If the SA-139 is not submitted and processed for the 11/15/2024 State Aid database, any Building Aid first scheduled to be paid on new prospective projects in 2025-26 as part of 2025-26 General Aid is deferred until July 2026. The July 2025 deferred Building Aid payments are included in the State's 2026-27 budget but may be accrued on June 30, 2026 as 2025-26 State Aid. | Recommended Best Practice |
| New - LEA must obligate ARP ESSER funds | 9/30 | One-time | Funds not obligated by this deadline are required to be returned to the U.S. Department of Education. | Required |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 9/30 | Monthly | | Recommended Best Practice |
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 9/30 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy | 9/30 | Monthly | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| Document summer 2024 special education §4408 transportation expenses and record in Special Aid Fund F5511 and F5541. Submit to SED supplemental transportation verification form for costs over \$7,000. See: Transportation Stop Form | 9/30 | Annually | | Recommended Best Practice |
| Encumber all known and anticipated expenses | 9/30 | Annually | | Recommended Best Practice |
| Federal and State Cafeteria Reimbursement Form | 9/30 | Monthly | | Recommended Best Practice |
| Monthly Profit/Loss Statements for School Food Service | 9/30 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Nonresident Tuition Rates - review placements and billing options | 9/30 | Annually | | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 9/30 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |
| Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications & The Asbestos Hazard Emergency Response Act (AHERA) Asbestos Annual Notice | 9/30 | Annually | Transmit policy, district contact information and form to request inclusion on list of individuals to be notified 48 hours in advance of toxic pesticide applications to parents and district staff. Notification required after the close of summer session, after winter break, after spring break and after the end of each school year. Notification not required for use of pesticides exempt from reporting requirements. Annual AHERA Notification New York State Education Department (nysed.gov) | Recommended Best Practice |
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 9/30 | Monthly | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| Prepare response to auditor's management letter (as applicable) | 9/30 | Annually | For Independent Auditors Report due 10/15 | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 9/30 | Monthly | | Recommended Best Practice |
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 9/30 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Treasurer's Report | 9/30 | Monthly | Report on prior month's activities | Required |
| Prepare Enrollment Projections | 10/1 | Annually | | Recommended Best Practice |
| Submit the building-level emergency response plan to the NYS Police and local law enforcement via NYSED business portal within 30 days of adoption, but no later than October 1. | 10/1 | Annually | Districts will still need to provide a copy to local law enforcement. Must submit District Plan and Training Verification by 10/1 | Required |
| Collect NYSSIRS Enrollment information | 10/15 | Annually | | Recommended Best Practice |
| Ensure that 2023-24 high-cost public and private STAC approval records have been entered in the STAC Online system. | 10/15 | Annually | | Required |
| File Independent Auditors Report with NYSED & NYS OSC (For SED Survey 1 in the NYSED Portal under Office of Audit Services) See: NYSED Application Business Portal Login | 10/15 | Annually | BoE must accept, send to SED and Office of State Comptroller - due October 15th -- all districts except Big 5 Cities. May be submitted electronically to SED via the NYSED Business portal and to OSC at: afrrfile@osc.state.ny.us (See Appendix L) | Required |
| Review the BOCES expense reconciliation (refund) | 10/15 | Annually | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Revisions (not original submissions) to state aid claims data should be completed by mid-October in time for Nov. 15th statutory data file for aid transmissions and data. | 10/15 | Annually | NYS DoB will generate district data for the Executive Budget run in January if SAMS forms sets are "missing", "incomplete" or "cannot be cleaned". | Recommended Best Practice |
| STAC Statutory File Transmission. See: STAC Online System instructions | 10/15 | Annually | STAC and Medicaid office is responsible for processing requests for reimbursement for the costs of providing services for certain students, including students with disabilities. Processed STAC data is transmitted to State Aid for incorporation in Private and Public Excess Cost Aid calculations. | Required |
| Submit completed Basic Educational Data System (BEDS) data forms (district-wide and building level) via Internet application on the SED Business Portal, due October 2024. | 10/15 | Annually | Enrollment information previously reported via BEDS is now captured in the Student Information Repository System (SIRS). Review and verify SIRS enrollment information in November. | Required |
| New – ARP ESSER FS-10-F Final Expenditure Reports must be submitted to Grants Finance | 10/30 | One-time | Funds not liquidated by this deadline are required to be returned to the U.S. Department of Education. | Required |
| Begin School Lunch Verification Process | 10/31 | Annually | Begin process to review child nutrition income verification process - Due November 15th | Recommended Best Practice |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 10/31 | Monthly | | Recommended Best Practice |
| Budget Preparation - distribute forms to budget builders | 10/31 | Annually | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 10/31 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020) | 10/31 | Quarterly | 3rd Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available. | Required |
| Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy | 10/31 | Monthly | | Recommended Best Practice |
| Certify through the BEDS submission that all staff have received annual school safety training | 10/31 | Annually | | Required |
| Federal and State Cafeteria Reimbursement Form | 10/31 | Monthly | | Recommended Best Practice |
| File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports | 10/31 | Quarterly | 3rd Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available. | Required |
| Monthly Profit/Loss Statements for School Food Service | 10/31 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 10/31 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 10/31 | Monthly | | Recommended Best Practice |
| Prepare STAC-1 Forms (online) for current school year and submit electronically | 10/31 | Annually | | Recommended Best Practice |
| Present 2025-26 budget calendar and budget development procedures to the BoE for adoption | 10/31 | Annually | See Appendix A | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 10/31 | Monthly | | Recommended Best Practice |
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 10/31 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Submit application for approval of bus/vehicle purchase via SAMS after the delivery of any bus/vehicle purchased to transport students, if not performed earlier in the school year. (Form BP) | 10/31 | Semi-Annually | Districts must use Form BP within SAMS to provide the State Aid office with the information on every bus/vehicle purchase. However, districts must keep substantiating documentation available on file per Local Government Schedule LGS-01 (formerly Records Retention and Disposition Schedule ED-1). | Recommended Best Practice |
| Treasurer's Report | 10/31 | Monthly | Report on prior month's activities | Required |
| Treasurer's Report - Extra Classroom Activity Fund | 10/31 | Quarterly | 3rd Quarter 2024 | Recommended Best Practice |
| Worker's compensation reporting for self-insured plans (GA-4) | 10/31 | Quarterly | 3rd Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|--|---------------------------|
| Review/confirm BEDS Day student enrollment data via the Student Information Repository System (SIRS). Enrollment Verification Report should be available for review in early November | 11/1 | Annually | | Recommended Best Practice |
| Complete child nutrition income verification process by November 15th | 11/15 | Annually | | Required |
| Send Single Audit via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services. | 11/15 | Annually | Required for districts that expend more than \$750,000 in Federal Funds. For districts that have expenditures between \$550,000 and \$750,000, a Single Audit Report Exemption Form (AAREF) is required. SF-SAC due 30 days after receipt of the auditor's report(s), or 9 months after the end of the fiscal year —whichever comes first. | Required |
| The district receives SEDCAR-1 Forms from Approved Special Education Programs (ASEP's) requesting sub-allocation of IDEA Section 611 and 619 flow-through funds. See: SEDCAR Webpage | 11/15 | Annually | This date changes each year. Please check the SEDCAR "Certification and Due Dates At-A-Glance for the 2024-25 School Year" when available | Recommended Best Practice |
| State Aid Output Reports | 11/15 | Annually | Review and print from the SED website | Recommended Best Practice |
| Uncollected Taxes - returned to the county/city | 11/15 | Annually | Due November 15th. Any uncollected taxes are to be turned over to the county (or city, if you are a small city school). Payment of uncollected taxes comes in March (must be before April 1st). There are some exceptions as follows: cities have up to two years to pay a city school; districts with two or more collection periods have thirty days after the last day of the final collection period to turn over uncollected taxes (this will vary depending on the local agreement). | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Federal Grants - FS-10-F (Final Reports from last fiscal year) Due no later than 90 days for projects that ended August 31st | 11/29 | Annually | For grants that ended August 31st | Required |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 11/30 | Monthly | | Recommended Best Practice |
| Budget - continue preparation, set calendar for Board approval | 11/30 | Annually | | Recommended Best Practice |
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 11/30 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy | 11/30 | Monthly | | Recommended Best Practice |
| Federal and State Cafeteria Reimbursement Form | 11/30 | Monthly | | Recommended Best Practice |
| Fire/Emergency Drills - 8 prior to December 31st | 11/30 | Annually | Reporting – annually included in Fire Inspection submissions | Required |
| If not already filed, review transportation contracts to meet SED 120 day filing requirements | 11/30 | Annually | Executed contracts must be filed within 120 days of start of service. | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| Monthly Profit/Loss Statements for School Food Service | 11/30 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 11/30 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 11/30 | Monthly | | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 11/30 | Monthly | | Recommended Best Practice |
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 11/30 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Submit EEO-5 Report Form on composition of school district work force to U.S. Equal Employment Opportunity Commission by 11/30. Applies to districts with 100 or more employees. See: EEOC Data Website | 11/30 | Annually | This report is due biennially on the even-numbered calendar years. The report is formally known as the Elementary-Secondary Staff Information Report. Updates regarding the 2025 EEO-5 data collection, including the opening date, will be posted to https://eeocdata.org/eeo5 as they become available. | Required |
| Treasurer's Report | 11/30 | Monthly | Report on prior month's activities | Required |
| Combined Fixed and Individual Payment Schedule for General Aid set by SED on December 1 st . See: State Aid Unit's Webpage | 12/1 | Annually | Establishes the maximum amount of General Aid school districts will be paid through June. Print payment schedule from the State Aid Unit Website. Print accompanying General Aid Output Report from SAMS. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| Early payment of ERS invoice to obtain discount | 12/15 | Annually | Consider paying ERS invoice before December 15th, to obtain discount | Recommended Best Practice |
| Submit Income Verification Summary online to SED Child Nutrition Office by December 15th. | 12/15 | Annually | | Required |
| File NYS Sales Tax Return for quarterly filers | 12/20 | Quarterly | The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due December 20th for the months of September, October, and November if filing on a quarterly basis. | Required |
| Standard Workday and Reporting Resolution and Affidavit of Posting for BoE appointees. See: Standard Workday Reporting | 12/27 | Annually | Transmit to OSC not later than 180 days after a new term of office begins. For BoE appointees starting a new term of office on July 1, 2024. | Required |
| Annual Medicaid Cost Settlement Report Due See: Medicaid in Education | 12/31 | Annually | This due date has varied over the past several years. Check the Medicaid in Education website periodically throughout the year. | Required |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 12/31 | Monthly | | Recommended Best Practice |
| BOCES - service requests for next year (preliminary) | 12/31 | Annually | | Recommended Best Practice |
| Budget Development - Begin/Continue | 12/31 | Annually | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 12/31 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Cash Flow and Fund Balance - review for accuracy | 12/31 | Monthly | | Recommended Best Practice |
| Complete eight evacuation drills, four lockdown drills before December 31st | 12/31 | Annually | One drill during lunch or assembly unless instruction is provided on how to evacuate during lunch or assembly. Four of the evacuation drills will be through fire escapes or secondary means of egress | Required |
| Ensure application for approval of bus/vehicle purchase (for any bus/vehicle delivered since July) have been submitted and certified within SAMS | 12/31 | Semi-Annually | Ensure Superintendent certifies the Bus Purchase Approval before 12/31/2024 to receive two semi-annual payments of aid on the assumed debt service in 2025-26. | Recommended Best Practice |
| ESSA Financial Transparency reporting due | 12/31 | Annually | School districts, except for Dependent districts, must submit 2023-24 expenditure data by December 31, 2024. Dependent districts will need to submit by March 1, 2025. | Required |
| Federal and State Cafeteria Reimbursement Form | 12/31 | Monthly | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| File Independent Auditors Report with NYSED & NYS OSC - Big 5 City School districts only | 12/31 | Annually | BoE must accept, send to SED and Office of the State Comptroller - due January 1st - Big 5 Cities only. May be submitted electronically to SED at via the NYSED Business Portal and to OSC at afrcode@osc.state.ny.us | Required |
| Monthly Profit/Loss Statements for School Food Service | 12/31 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| New IRS mileage reimbursement rate for the upcoming calendar year | 12/31 | Annually | | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 12/31 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |
| Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications | 12/31 | Quarterly | Transmit policy, district contact information and form to request inclusion on list of individuals to be notified 48 hours in advance of toxic pesticide applications to parents and district staff. Notification required after the close of summer session, after winter break, after spring break and after the end of each school year. Notification not required for use of pesticides exempt from reporting requirements. | Recommended Best Practice |
| Prepare Corrective Action Plans to address audit findings | 12/31 | Annually | Corrective action plans must be prepared within 90 days of receipt of an annual audit report or management letter from the district's external auditor, or a final audit report issued by the State Comptroller. Districts must, to the extent practicable, begin to implement such plans before the end of the next fiscal year. Due to SED OAS by 1/15/2025. | Required |
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 12/31 | Monthly | FCRs approved on, or before 12/31/2024, will ensure two, semi-annual building aid payments in 2024-25. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Reconcile 2024-25 State Aid received to date | 12/31 | Semi-Annually | SAP's State Aid Reconciliation Template is generally available by December after the Output Reports are open to the public. | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 12/31 | Monthly | | Recommended Best Practice |
| Review outstanding checks | 12/31 | Semi-Annually | | Recommended Best Practice |
| Send Single Audit via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services - Big 5 City School districts only | 12/31 | Annually | Required for districts that expend more than \$750,000 in Federal Funds. For districts that have expenditures between \$550,000 and \$750,000, a Single Audit Report Exemption Form (AAREF) is required. * * Several significant changes are being implemented for Uniform Grant Guidance including increasing the audit threshold to \$1,000,000 once the changes go into effect. | Required |
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 12/31 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Treasurer's Report | 12/31 | Monthly | Report on prior month's activities | Required |
| Begin tax cap review and preparation | 1/1 | Annually | | Recommended Best Practice |
| Big 5 Districts Independent Audit Reports due | 1/1 | Annually | May be submitted electronically to SED via the NYSED Business portal (Surveys in the NYSED Portal under Office of Audit Services - Survey 1) and to OSC at: afrfile@osc.state.ny.us (See Appendix L) | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Complete Surveys 2/3 in the NYSED Portal under Office of Audit Services (Non-Big 5 Districts) | 1/15 | Annually | Upload: Financial Statement Board Approval, Management Letter(s), Extra Classroom Audit and/or Corrective Action Plans. Corrective Action Plans (CAP) refers to CAPs for the Financial Statement, Extra Classroom and Management Letter findings (NOT for Single Audit CAP). | Required |
| Review the Executive Budget Proposal state aid projections and supporting documentation for accuracy | 1/15 | Annually | Building Aid & Transportation Aid - review for accuracy before inclusion in the Capital Tax Levy Exclusion calculation | Recommended Best Practice |
| Revisions to state aid claims forms/ST-3 must be submitted to SED by mid-January for changes to be included within February data file which is used for state aid projections for the 2025-26 Enacted Budget | 1/15 | Annually | The enacted State Budget for the following year and projections of next year's state aid usually are based on the district data on the Feb. 15th file. | Recommended Best Practice |
| STAC Statutory File Transmission | 1/15 | Annually | STAC and Medicaid Office is responsible for processing requests for reimbursement for the costs of providing services for certain students, including students with disabilities. Processed STAC data is transmitted to State Aid for incorporation in Private and Public Excess Cost Aid calculations. | Required |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 1/31 | Monthly | | Recommended Best Practice |
| Budget Development - Continue | 1/31 | Annually | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 1/31 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020) | 1/31 | Quarterly | 4th Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available. | Required |
| Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy | 1/31 | Monthly | | Recommended Best Practice |
| ERS bill due no later than February 1st | 1/31 | Annually | | Required |
| Federal and State Cafeteria Reimbursement Form | 1/31 | Monthly | | Recommended Best Practice |
| File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports | 1/31 | Quarterly | 4th Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available. | Required |
| Monthly Profit/Loss Statements for School Food Service | 1/31 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 1/31 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 1/31 | Monthly | | Recommended Best Practice |
| Prepare Form W2 | 1/31 | Annually | | Required |
| Prepare Form 1099 | 1/31 | Annually | | Required |
| Report, on OSC web-based system, all post-retirement compensation paid to retirees of NYS public retirement systems for the prior calendar year. Includes retirees paid as employees, independent contractors, or consultants. | 1/31 | Annually | Report may be submitted annually from January through March | Required |
| Review Affordable Care Act information reporting requirements that must be provided to the IRS and to employees and ensure deadlines are met. | 1/31 | Annually | | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 1/31 | Monthly | | Recommended Best Practice |
| School Calendar - review before winter break to ensure 180 days of session and 900/990 annual hours of instruction by the end of the school year | 1/31 | Annually | | Recommended Best Practice |
| School Food Service - bid if applicable (food, kitchenware, paper goods etc.) | 1/31 | Semi-Annually | | Recommended Best Practice |
| SH900.1 Form - NYSDOL Summary of Work-Related Injuries and Illnesses | 1/31 | Annually | This is a requirement of the U.S./New York State Department of Labor to annually report work related injuries and illnesses. The SH-900.1 report is to be displayed in conspicuous locations for the public to see from February 1st through April 30th. | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 1/31 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Treasurer's Report | 1/31 | Monthly | Report on prior month's activities | Required |
| Treasurer's Report - Extra Classroom Activity Fund | 1/31 | Quarterly | 4th Quarter 2024 | Recommended Best Practice |
| Worker's compensation reporting for self-insured plans (GA-4) | 1/31 | Quarterly | 4th Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available. | Recommended Best Practice |
| 1st report of EPE (Employment Preparation Education) contact hours (for 2024-25 aid year) using Form SA160.1 | 2/1 | Annually | Up to 25% of the total appropriation will be paid after April 1st based on these claims. If claims statewide exceed 25%, aid will be prorated. This form is used to determine the EPE hours through December 31, 2024 that will be claimed for EPE aid and to project total EPE hours through June 30, 2025. | Required |
| Annual ERS Payment due (if early payment option not done in December) | 2/1 | Annually | | Required |
| Complete Surveys 2/3 in the NYSED Portal under Office of Audit Services - Big 5 Districts | 2/1 | Annually | Upload: Financial Statement Board Approval, Management Letter(s), Extra Classroom Audit and/or Corrective Action Plans. Corrective Action Plans (CAP) refers to CAPs for the Financial Statement, Extra Classroom and Management Letter findings (NOT for Single Audit CAP). | Required |
| Prepare and Submit Property Tax Cap Calculation form on OSC portal. See: NYS OSC Portal Login | 2/15 | Annually | Due March 1st. Data must be submitted via OSC's online portal | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 2/28 | Monthly | | Recommended Best Practice |
| Budget Development - Continue | 2/28 | Annually | | Recommended Best Practice |
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 2/28 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy | 2/28 | Monthly | | Recommended Best Practice |
| Check status of current capital projects, prior and prospective projects | 2/28 | Annually | These reports are available by accessing the NYSED District Home Page under section entitled "IMPORTANT INFORMATION ABOUT BUILDING AID" | Recommended Best Practice |
| Federal and State Cafeteria Reimbursement Form | 2/28 | Monthly | | Recommended Best Practice |
| Monthly Profit/Loss Statements for School Food Service | 2/28 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 2/28 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|--|---------------------------|
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 2/28 | Monthly | | Recommended Best Practice |
| Prepare for Budget Presentation | 2/28 | Annually | | Recommended Best Practice |
| Report, on OSC web-based system, all post-retirement compensation paid to retirees of NYS public retirement systems for the prior calendar year. Includes retirees paid as employees, independent contractors, or consultants. See: NYS OSC Retirement Online System | 2/28 | Annually | Report may be submitted annually from January through March | Required |
| Review BOCES invoices for appropriate services and charges | 2/28 | Monthly | | Recommended Best Practice |
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 2/28 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Treasurer's Report | 2/28 | Monthly | Report on prior month's activities | Required |
| ESSA Financial Transparency reporting due for Big 5 districts | 3/1 | Annually | School districts, except for Dependent districts, must submit 2023-24 expenditure data by December 31, 2024. Dependent districts will need to submit by March 1, 2025. | Required |
| Last day to submit 2024 Calendar Year Building Condition Surveys to ensure Building Aid in the current year | 3/1 | Annually | The 2024 Building Condition Survey (BCS) must be completed by 12/31/2024 and submitted by 3/01/2025. | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Prepare and Submit Property Tax Cap Calculation form on OSC portal. See: NYS OSC Portal Login | 3/1 | Annually | Due March 1st. Data must be submitted via OSC's online portal. As required per EL §1608 and §1716 – The Property tax report card must now include a schedule of reserves, a description of its purpose, the balance as of the close of the 3rd quarter of the current school district fiscal year and a brief statement explaining any plans for the use of each reserve fund in the ensuing fiscal year. | Recommended Best Practice |
| File NYS Sales Tax Return for quarterly & annual filers | 3/20 | Quarterly | The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due March 20th for the months of December, January and February if filing on a quarterly basis. Please check the instructions of the applicable forms to verify the correct due date when available. Annual sales tax filers using form ST-101 are also due on this date. | Required |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 3/31 | Monthly | | Recommended Best Practice |
| Budget Development - Continue | 3/31 | Annually | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 3/31 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy | 3/31 | Monthly | | Recommended Best Practice |
| Complete online verification (DVPUB) for all 10-month high cost public placements, including the DCPUB and DCPOD (Other-public) submissions for required records | 3/31 | Annually | The due date will vary depending on when SED opens verifications to schools. | Required |
| Federal and State Cafeteria Reimbursement Form | 3/31 | Monthly | | Recommended Best Practice |
| If necessary, collect school bus route data for one day for Non-Allowable Pupil Decimal (NAPD) calculation. | 3/31 | Annually | https://stateaid.nysed.gov/trans/napd_info.htm | Required |
| Monthly Profit/Loss Statements for School Food Service | 3/31 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 3/31 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|--|---------------------------|
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 3/31 | Monthly | | Recommended Best Practice |
| Prepare for Budget Presentation | 3/31 | Annually | | Recommended Best Practice |
| Report, on OSC web-based system, all post-retirement compensation paid to retirees of NYS public retirement systems for the prior calendar year. Includes retirees paid as employees, independent contractors, or consultants. See: NYS OSC Retirement Online System | 3/31 | Annually | Report may be submitted annually from January through March | Required |
| Review BOCES invoices for appropriate services and charges | 3/31 | Monthly | | Recommended Best Practice |
| Review reserve balances as of 3/31 and intended use of reserves for Property Tax Report Card reporting in April | 3/31 | Annually | | Recommended Best Practice |
| Review school calendar before spring break - ensure 180 days of session and 900/990 annual hours of instruction by the end of the year | 3/31 | Annually | | Recommended Best Practice |
| Send Single Audit or Single Audit Exemption via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services. (Survey 4 in the NYSED Portal under Office of Audit Services) | 3/31 | Annually | Required for districts that expend more than \$750,000 in Federal Funds. For districts that have expenditures between \$550,000 and \$750,000, a Single Audit Report Exemption Form (AAREF) is required. | Required |
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 3/31 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| Submit IDEA Section 611 and 619 2023-24 MOE compliance calculator | 3/31 | Annually | 2023-24 IDEA MOE Compliance due date to be determined. | Required |
| Transportation Request for Non-Public Schools - due April 1st | 3/31 | Annually | | Required |
| Treasurer's Report | 3/31 | Monthly | Report on prior month's activities | Required |
| Uncollected Taxes - due from county | 3/31 | Annually | Due April 1st to non-city school districts | Required |
| Nonpublic School Transportation - finalize all requests which were filed by April 1st | 4/1 | Annually | Transportation to non-public schools for students who live beyond 15 miles – see Education Law §3635 (1)(a) and §3635 (1)(b)(ii) | Recommended Best Practice |
| The state budget is due to be enacted by April 1st. Anticipate receipt of the aid runs in the first week of April | 4/1 | Annually | | Recommended Best Practice |
| Prepare and publish 1st of 4 Legal Notices (of election and budget vote) between April 1 and April 7, 2025 | 4/1 | Annually | See Appendix A | Required |
| Amend state aid claim projection data for 2024-25 school year by April 15, 2025 | 4/15 | Annually | Ensures inclusion of data in 5/15 State Aid database. | Recommended Best Practice |
| Review Schedule C on claims Form A. Determine if district is maximizing instructional material aids for current school year (Textbook, software, library and computer hardware). | 4/15 | Annually | Amend, if necessary, expenditures reported for the year ended 2023-24 ST-3 data for Instructional Materials Aids by April 15, 2025 to maximize 2024-25 aid (Textbook, Library, Software and Computer Hardware) Amend Schedule C accordingly. Aid is frozen April 30, 2025. | Recommended Best Practice |
| Board of Education nominating petitions | 4/21 | Annually | Deadline for submission is 30 days before election (April 21, 2025); 20 days before election for small cities (April 30, 2025). (See Appendix A) | Required |
| Submission of petition for propositions to be placed on ballot: Accept through 4/22/2025 | 4/22 | Annually | See Appendix A | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| Pursuant to Regulations of the Commissioners of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education three days before the required distribution of military ballots. | 4/23 | | See Appendix A | Required |
| Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote. | 4/25 | | See Appendix A | Required |
| Final day for adoption of the Property Tax Report Card by the BoE | 4/25 | Annually | See Appendix A | Required |
| Property Tax Report Card for inclusion in the SED compilation Property Tax Data Overview. | 4/28 | Annually | <p>Must be submitted to SED within 24 hours of Budget Adoption, but no later than 4/28/2025 or 24 days prior to 5/20/2025 Budget Vote. (See Appendix A).</p> <p>Day 24 falls on Saturday, April 26th. SED will accept submissions through Monday, April 28th.</p> <p>SED is required by law to compile this data submitted by school districts and make it publicly available at least 10 days prior to the statewide uniform voting day.</p> | Required |
| Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020) | 4/30 | Quarterly | 1st Quarter 2025. Please check the instructions of the applicable forms to verify correct due date when available. | Required |
| Check status of Capital Project FCR for capital outlay exception projects approved before July 1, 2011 (Pre-Ch. 97). | 4/30 | Annually | File any FCR's currently due to keep building aid. Early Aid Start and Capital Outlay Exception Aid Projects have due dates. Failure to file on time could result in take-back of building aid. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| Ensure applications for any new or modification for Extended School Year (ESY) special education program(s) are filed by June 1st. | 4/30 | Annually | | Recommended Best Practice |
| Federal and State Cafeteria Reimbursement Form | 4/30 | Monthly | | Recommended Best Practice |
| File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports | 4/30 | Quarterly | 1st Quarter 2025. Please check the instructions of the applicable forms to verify correct due date when available. | Required |
| If applicable, collect school bus route data for one day for NAPD calculation | 4/30 | Annually | | Required |
| Monthly Profit/Loss Statements for School Food Service | 4/30 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 4/30 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 4/30 | Monthly | | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 4/30 | Monthly | | Recommended Best Practice |
| STAC Forms - File & verify for students with disabilities (SWD) enrolled during 2022-23 school year by 5/1/2025 for prior year aid. | 4/30 | Annually | | Recommended Best Practice |
| STAC Forms: File & verify for SWD enrolled during 2023-24 school year by 5/1/2025 to be paid as current year aid. | 4/30 | Annually | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 4/30 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Submit application for approval of bus/vehicle purchase via SAMS after the delivery of any bus/vehicle purchased to transport students, if not performed earlier in the school year. (Form BP) | 4/30 | Semi-Annually | Districts must use Form BP within SAMS to provide the State Aid office with the information on every bus/vehicle purchase. However, districts must keep substantiating documentation available on file per Local Government Schedule LGS-01 (formerly Records Retention and Disposition Schedule ED-1). | Recommended Best Practice |
| Submit Internal Control Report and any related Corrective Action Plan (Regulation 170.12b) to SED Office of Audit Services. (Survey 6 in the NYSED Portal under Office of Audit Services) | 4/30 | Annually | Obtain BoE approval for the CAP. | Required |
| Submit Single Audit Corrective Action Plans (CAP) to SED Office of Audit Services. (Survey 5 in the NYSED Portal under Office of Audit Services) | 4/30 | Annually | | Required |
| Treasurer's Report | 4/30 | Monthly | Report on prior month's activities | Required |
| Treasurer's Report - Extra Classroom Activity Fund | 4/30 | Quarterly | 1st Quarter 2025 | Recommended Best Practice |
| Worker's compensation reporting for self-insured plans (GA-4) | 4/30 | Quarterly | 1st Quarter 2025. Please check the instructions of the applicable forms to verify correct due date when available. | Recommended Best Practice |
| Each district notifies BOCES of the services it will buy in the next year. However, each district is obligated annually to pay its share of administrative, rental and facilities expenses | 5/1 | Annually | | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|----------|
| Small city school districts must finalize all items to be voted on in the annual budget including referenda, propositions, and the names of all candidates nominated for election to the Board of Education three days before the required distribution of military ballots. | 5/1 | Annually | See Appendix A | Required |
| Budget Statement and required attachments must be made available seven days before hearing: April 29 - May 6, 2025 | 5/6 | Annually | See Appendix A | Required |
| Small city school districts must distribute military ballots no later than 14 days prior to budget vote. | 5/6 | Annually | See Appendix A | Required |
| Administrator Salary Disclosure must be completed & submitted & certified through SAMS within 5 days of preparation. See: NYSESED - Administrative Compensation | 5/13 | Annually | Estimated Due Date. SED is required by law to prepare a statewide compilation of the salaries and other personnel costs of certain school administrators and make it available to all interested parties. Last year this filing was due on 5/13/2024 for the 2024-25 Admin Salaries. Please reference form specific instructions when available. | Required |
| Budget Hearing no later than 7 days prior to budget vote | 5/13 | Annually | Hold from May 6 - May 13, 2025 | Required |
| Budget Notice must be mailed to eligible voters after the Budget Hearing and no later than six days prior to the vote: May 7 - 14, 2025. | 5/14 | Annually | Use current template | Required |
| Maintain list of district residents who were issued absentee ballots and make available for public inspection in the office of the District Clerk until the day of the annual election and budget vote. | 5/19 | Annually | Make available for public inspection the five days prior to the annual meeting except Sunday | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| Annual Meeting - Uniform statewide budget vote and BoE election | 5/20 | Annually | | Required |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 5/31 | Monthly | | Recommended Best Practice |
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 5/31 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy | 5/31 | Monthly | | Recommended Best Practice |
| Federal and State Cafeteria Reimbursement Form | 5/31 | Monthly | | Recommended Best Practice |
| If applicable, collect school bus route data for one day for Non-Allowable Pupil Decimal calculation. | 5/31 | Annually | | Recommended Best Practice |
| Monthly Profit/Loss Statements for School Food Service | 5/31 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 5/31 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|---------------------------|
| Plan for Year End Closing and Summer Maintenance | 5/31 | Annually | | Recommended Best Practice |
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 5/31 | Monthly | | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 5/31 | Monthly | | Recommended Best Practice |
| Review School Calendar - ensure 180 days of session and 900/990 annual hours of instruction (student attendance, superintendent conference days and Regents exams) | 5/31 | Annually | | Recommended Best Practice |
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 5/31 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Treasurer's Report | 5/31 | Monthly | Report on prior month's activities | Required |
| Year End Audit - call external auditor and arrange dates | 5/31 | Annually | | Recommended Best Practice |
| Calculate IDEA Section 611 and 619 per student sub-allocations using SED worksheet and prepare provider contracts | 6/1 | Annually | | Recommended Best Practice |
| Ensure that the application for the new extended school year (July-August) special education program(s) is (are) filed by June 1st. See: ESY Application Procedures | 6/1 | Annually | | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---------------|----------|
| Publish bids for new pupil transportation contracts by June 1st (other than for students with disabilities) | 6/1 | Annually | | Required |
| The Application for Approval of Summer Secondary School Driver and Traffic Safety Education" must be postmarked no later than June 1st (due every 3 years) | 6/1 | Annually | | Required |
| Budget revote legal notice (only if proposed 2025-26 budget was defeated in May). The first publication is due 14 days before the revote . | 6/4 | Annually | If Applicable | Required |
| Budget Statement and required attachments must be made available, upon request, at each school building and at the district office, public or free association library and on the district's website at least 7 days before hearing & 14 days before the budget revote . | 6/4 | Annually | If Applicable | Required |
| Hold Budget Hearing 7-14 days prior to Budget Revote Day . Budget Statement (including required attachments) must be made available. The budget must be presented at the hearing in plain language and in 3 components: Administrative, Program, and Capital. | 6/11 | Annually | If Applicable | Required |
| Mail budget notice to voters the day after the hearing but no later than 6 days before revote day. | 6/12 | Annually | If Applicable | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Statewide budget revote day is June 17, 2025 (third Tuesday of June). If a district decides to adopt a contingency budget, there will be no increase in the tax levy over the prior year. Boards of education are not obligated to hold a second budget vote and may adopt a contingency budget after the voters reject a proposed budget. If the BoE decides to hold a second vote, the legal notice must be published once each week in the two weeks preceding the vote, with the first publication at least 14 days before vote day (June 3, 2025). Hold Budget Hearing no later than seven days before vote day (June 10, 2025) and mail revised budget notice to voters the day after the hearing. BoE must adopt a contingency budget after second budget defeat. | 6/17 | Annually | If Applicable | Required |
| File NYS Sales Tax Return for quarterly filers | 6/20 | Quarterly | The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due June 20th for the months of March, April and May if filing on a quarterly basis. | Required |
| Billings (transportation, use of facilities, health services, parentally placed non-public etc.) | 6/30 | Monthly | | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|---|---------------------------|
| Budget Status Reports to Board of Education including revenue and appropriation status reports | 6/30 | Monthly | Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary. | Required |
| Cash Flow and Fund Balance - review for accuracy | 6/30 | Monthly | | Recommended Best Practice |
| Charge back fringe benefits to School Food Service and Special Aid Fund grants/projects | 6/30 | Annually | | Recommended Best Practice |
| Close any open petty cash funds | 6/30 | Annually | | Recommended Best Practice |
| Compensated Absences - begin data gathering | 6/30 | Annually | This information is needed as part of the audit to isolate the cost of what is owed to each employee (based on contractual language) in the event they leave or retire from the school. | Recommended Best Practice |
| Continuing Employment Notices - to teaching and 10-month non-teaching staff | 6/30 | Annually | Salary statements (or employment notices) - are not applicable to all school districts. The basic purpose is to give salary information to the employee for the upcoming year, while also assuring a position in the fall (the employee signs off and this prevents claiming unemployment during the summer). | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|--|---------------------------|
| Ensure application for approval of bus/vehicle purchase (for any bus/vehicle delivered since January) have been submitted and certified within SAMS | 6/30 | Semi-Annually | Ensure Superintendent certifies the Bus Purchase Approval before 6/30 to receive one semi-annual payment of aid on the assumed debt service in 2025-26. | Recommended Best Practice |
| Evacuation drills - 12 total for school year | 6/30 | Annually | By the end of school year - has to be during instructional time not after session ends. | Required |
| Federal and State Cafeteria Reimbursement Form | 6/30 | Monthly | | Recommended Best Practice |
| Maintain budget codes to prevent negative balances | 6/30 | Annually | | Required |
| Monthly Profit/Loss Statements for School Food Service | 6/30 | Monthly | Perform analysis on prior month's activities | Recommended Best Practice |
| Payroll Reports – ERS/TRS Payments and Reports | 6/30 | Monthly | ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month. | Recommended Best Practice |
| Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid | 6/30 | Monthly | Capital Project Final Cost Reports - prepare any FCRs that are due by June 30th (Early Aid Start Projects, Capital Outlay Exception Aid Projects, and Other Projects with Commissioner Approval Dates prior 7/1/2011). See Appendix H for due dates. | Recommended Best Practice |
| Prepare for year-end financial statement audit | 6/30 | Annually | | Recommended Best Practice |
| Reconcile 2024-25 State Aid received to date | 6/30 | Semi-Annually | Use SAP's State Aid Reconciliation Template. Available in December 2024 after 2024-25 Output Reports are open to the public. | Recommended Best Practice |
| Review BOCES invoices for appropriate services and charges | 6/30 | Monthly | | Recommended Best Practice |
| Review DCERT (LRE assurance) for all continuing 2024-25 10-month private special education placements. | 6/30 | Annually | | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| Review outstanding checks | 6/30 | Semi-Annually | | Recommended Best Practice |
| Review STAC Statute of Limitations for June 30th | 6/30 | Annually | To be included in the August payment, school districts must verify High Cost Public STAC records for the September 2023 - June 2024 period using the DVPUB screen on the STAC Online System. Online verification must be completed by June 30, 2025 to receive current year funding for the 2023-24 school year's costs. | Recommended Best Practice |
| Revise the prior school year's aid claim, if applicable, by June 30th | 6/30 | Annually | The statute of limitation allows changes to be considered by SED only if they are received within one year of the close of the school year for which the data is submitted. For example, 2023-24 aid claim data must be amended by June 30, 2025. To qualify for prior year funding, school districts must verify any remaining High Cost Public STAC records for the September 2022 - June 2023 period using the DVPUB screen on the STAC Online System. June 30, 2025 is the final deadline to qualify for additional reimbursement for the 2022-23 school year's costs. A memo with information about all the June 30, 2025 deadlines will be issued in early June | Recommended Best Practice |
| School District and BOCES: Report all changes to 2024-25 aid claims to affect September final payment of 2024-25 aid. | 6/30 | Annually | Aid increases generated by submissions after 6/30 will be added to the prior year queue and paid as funds become available. | Required |
| School Districts and BOCES: Report all changes to 2023-24 aid claims to receive prior year adjustments. | 6/30 | Annually | Prior year supplemental payments will be added to the queue and paid as funds become available. | Required |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|---|----------|--------------------|---|---------------------------|
| State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance | 6/30 | Monthly | This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested | Recommended Best Practice |
| Submit Internal Audit Exemption certification through the Business Portal by June 30th (if applicable) | 6/30 | Annually | | Required |
| Summer Repair and Maintenance - set up and work schedule | 6/30 | Annually | | Recommended Best Practice |
| The last date that SED can accept final cost reports for Pre-Chapter 97 and Capital Outlay Exception projects certified as complete in calendar year 2023 (per the statute of limitations) is June 30, 2025 | 6/30 | Annually | | Required |
| Treasurer's Report | 6/30 | Monthly | Report on prior month's activities | Required |
| Verify that all available recommended financial reports are posted on the district's website if not already completed prior to June 30th | 6/30 | Annually | School districts are required to provide the public with transparent and comprehensive financial information. These documents should also be posted in a location that makes them easy to find. The recommended financial reports are: (1) any interim Budget to Actual Reports, (2) the Internal Audit Report and any related CAPs, and (3) any Multiyear Financial Plans that the Board has not officially adopted. Financial Plans. | Recommended Best Practice |

2024-2025 Reminders

| Task | Due Date | Filing Requirement | Notes | Priority |
|--|----------|--------------------|--|----------|
| Verify that all available required financial reports are posted on the district's website if not already completed prior to June 30th | 6/30 | Annually | School districts are required to provide the public with transparent and comprehensive financial information. These documents should also be posted in a location that makes them easy to find. The required financial reports are: (1) the Original, Adopted Budget, (2) the Final Annual Budget, (3) the External Audit Report and any related CAPs, (4) any OSC Audit Reports and CAPs, and (5) any Board Adopted Multiyear Financial Plans. | Required |

Committee on Special Education and Business Office Calendar

July

- File STACs for new 2024-25 summer school placements
- Complete online re-applications for continuing current year summer school student placements
- Prepare and execute the IDEA pass through funds contracts (611 and 619)
- Prepare FTE counts of students with disabilities to be reported on Form A of the state aid claim entries 19 through 54
- Submit Medicaid claim
- Review Gold Star Report (<http://www.oms.nysed.gov/stac/>) to ensure verification of students, programs and summer transportation expenses. This should be done on a continuous basis because of periodic updates to the system.
- Public High Cost students enrolled during the 10-month school year are verified online via DV PUB screen and DCPOD screens for other public placements.
- 4201 Verification
- Review District STAC User ID's and SED's File Transfer (FTM) accounts and delete employees who may not work for the district any longer

August

- Determine transportation costs for special education students in approved summer school programs. Make sure expenses for such services are recorded in the Special Aid Fund (F5511)
- Prepare and execute the agreements with other school districts for nonpublic parentally placed students
- Prepare and execute the agreements with special education providers
- Review for accuracy the FTE counts of students with disabilities to be reported on Form A of the State Aid Claim entries 19 through 54. Retain a copy of the back-up information in the business office
- Complete online re-applications for 10-month BOCES, Private, Other Public and In-District students. If you do not have accurate costs, make sure to input similar costs to the prior year. Round to a whole number so you are reminded that this is an estimate not a true cost. Input any new entrants and estimate cost.
- Submit Medicaid claim
- Review Gold Star Report (updated monthly)

Committee on Special Education and Business Office Calendar

September

- Review DCERT via the DQCER screen for all 10-month private placement students
 - A new DCERT required if student changes placement type, changes district or goes from preschool to school-age
- Gather salary information and student placement information so that in-district per student cost can be developed for STAC purposes to claim Public High Cost Aid for students where special education and related service costs exceed three times Approved Operating Expense per pupil threshold
- Calculate the in-house per student costs of special education and related services specified on student IEPs
- Request a copy of the BOCES bill to be used for the filing of STACs
- Review STACs for 10-month high cost public placements
- Review STACs for private placements
- Submit Medicaid claim
- Review Gold Star Report (updated monthly)

October

- The goal is to have all eligible students served in the current year entered in STAC by mid-October
- Submit Medicaid claim
- Review Gold Star Report (updated monthly)

November

- Review all current year 10-month students and actual costs using BOCES bill. Update any STACs where actual cost was not entered on the re-application listing. Those that are only slightly different may be adjusted when the Year-End-Summary-Billing Report is issued in the subsequent school year.
- If your district has a group home, make sure all Chapter students have a valid STAC 200 filed with SED, then input the Chapter placement students in STAC using the reapplication feature.
- Submit Medicaid claim
- Review Gold Star Report (updated monthly)

Committee on Special Education and Business Office Calendar

December

- Review current year STACs on file and update for changes in placements or new placements
- Request final year-end billing (summary level) report of prior year for BOCES placements after BOCES refund is determined. This will be needed to complete the DVPUB
- Submit Medicaid claim
- Review Gold Star Report (updated monthly)
- Forward SEDCAR forms received to the Federal grant writer and CSE office

January

- Review anticipated 10-month placements for next school year
- Input any new entrants for current year, update dates and costs for any exiting students. It is important to modify enrollment dates for students who leave a school district. If not done, a new district will not be allowed to STAC the child and will receive the error message “overlapping service date with x district”
- Submit Medicaid claim
- 4201 Verification
- Review Gold Star Report (updated monthly)

February

- Verify all previous summer educational placements and transportation costs via the STAC on-line AVL verification screen. This will ensure a March payment for Summer 4408 aid. If any transportation cost exceeds \$7,000 for an individual student, fill out the form to document actual cost and submit to STAC:
http://www.oms.nysed.gov/stac/forms/trans_stop_form.pdf
- Submit Medicaid claim
- Review Gold Star Report (updated monthly)

March

- Submit Medicaid claim
- Review Gold Star Report (updated monthly)
- Review status of the DVPUB by verifying costs for in-district, BOCES or other public high cost students from the prior school year
- File application for approval of new summer special education programs and submit to SED Office of Special Education for approval

Committee on Special Education and Business Office Calendar

April

- Any change in summer programs should be discussed between the business office and CSE
- Review all STACs to make sure all students are accounted for and update if necessary
- Submit Medicaid claim
- Review Gold Star Report (updated monthly)

May

- Ensure verifications (for private school placements, 10-month Public Placement, Homeless, 4201 and all 4408 summer placements) are complete
- Review all STACs to make sure all students are accounted for, update if necessary
- Submit Medicaid claim
- Review Gold Star Report (updated monthly)
- Review/Amend Program Service Dates for Summer and School Year via STAC online system
- Utilize reapplication feature for the 2025-26 school year

June

- Submit special education summer school staff appointments to the BoE, code special education summer program expenses to Special Aid Fund (F2253)
- Submit a list of students to be enrolled and services provided during the summer and the staff delivering the services to the business office
- Business office provides the CSE a final June BOCES bill to verify all STACs have been filed
 - File missing STACs
- Determine the accruals for Excess Cost aid to be received in August and September
- Prepare Federal IDEA 611 and 619 grant applications due early July – be sure not to include potential staff that could be used for high cost purposes
- Review all STACs to make sure all students are accounted for, update if necessary
- Submit Medicaid claim
- Review Gold Star Report (updated monthly)

**MAY 2025
BUDGET
VOTE**

SCHOOL BUDGET DEADLINES & ACTIONS

STATE AID & FINANCIAL PLANNING SERVICE

| DEADLINE | BUDGETARY ACTION |
|--|---|
| March 1, 2025 | Submit information to calculate Tax Levy Limit on Office of State Comptroller's website. |
| April 4, 2025 | Legal notice of date, time, and place of School Budget Hearing and Annual Budget Vote. Must advertise 4 times within 7 weeks with the first legal notice publication occurring at least 45 days before the Annual Budget Vote. Notice should appear in 2 general circulation newspapers. If no such newspapers exist in the district, the notice should be posted in at least 20 public places at least 45 days in advance of the Budget Vote. |
| April 21, 2025 April 30, 2025 | Submission of petitions for Board of Education candidates. Small cities have a deadline of 20 days prior to Budget Vote, April 21. All others have 30 days. Accept petitions through Monday, April 21 as 30 days falls on Sunday, April 20. |
| April 21, 2025 | Last day to submit petitions for propositions to be placed on the ballot. |
| April 22, 2025 | Pursuant to Regulations of the Commissioner of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education 3 days before the required distribution of military ballots. |
| April 25, 2025 | Final date for the adoption of the property tax report card by the Board of Education. Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote. |
| April 28, 2025 | Property Tax Report Card must be submitted to SED using the State Aid Management System (SAMS) by the end of the next business day following adoption of the report card but no later than 24 days prior to Budget Vote. The report card includes: total general fund budget, percentage increase or decrease in total spending and tax levy from prior school year budget, total estimated school tax levy, enrollment growth and the percentage change in enrollment from the previous year, fund balance information (actual and projected), the percentage increase in the consumer price index and the tax levy limit excluding allowable expenditures for exemptions. Property Tax Report Card must be transmitted to local newspapers of general circulation. |
| Through May 19, 2025 (Absentee Ballot List) | District Clerk must maintain list of the names of all individuals provided with absentee ballots. List is subject to public inspection and legal challenge until the day of election. |
| April 21-May 13, 2025 (Mail Ballots) | Clerk must mail an absentee ballot for every qualified voter who requests one. The ballot must be mailed no earlier than 30 days or later than 7 days prior to the election day. |
| April 29-May 6, 2025 | Budget Statement and required attachments must be made available, upon request, at each school building and at the district office, public or free association library and on the district's website at least 7 days before Budget Hearing date and at least 14 days before the Budget Vote. |

June 2025

BUDGET VOTE

SCHOOL BUDGET DEADLINES & ACTIONS

STATE AID & FINANCIAL PLANNING SERVICE

| DEADLINE | BUDGETARY ACTION |
|----------------------|---|
| May 6, 2025 | Small city school districts must distribute military ballots no later than 14 days before the budget vote. |
| May 6-May 13, 2025 | Hold Budget Hearing 7-14 days prior to Budget Vote Day. Budget Statement (including required attachments) must be made available. The budget must be presented at the hearing in plain language and in 3 components: Administrative, Program, and Capital. |
| May 7-May 14, 2025 | Mail budget notice to eligible voters after the Budget Hearing but no later than 6 days prior to Budget Vote day. |
| May 20, 2025 | Annual Meeting. The sole purpose of the meeting is the Uniform Statewide Budget Vote and Board of Education election. |
| May 27-June 3, 2025 | Budget Statement and required attachments must be made available, upon request, at each school building and at the district office, public or free association library and on the district's website at least 7 days before hearing & 14 days before the budget revote. |
| June 3, 2025 | Publish legal notice for budget revote once each week in the 2 weeks before revote day, first publication 14 days before revote. |
| June 3-June 10, 2025 | Hold Budget Hearing 7-14 days prior to Budget Revote Day. Budget Statement (including required attachments) must be made available. The budget must be presented at the hearing in plain language and in 3 components: Administrative, Program, and Capital. |
| June 4-June 11, 2025 | Mail budget notice to voters the day after the hearing but no later than 6 days before revote day. |
| June 17, 2025 | Statewide Budget Revote Day |

June 2025

BUDGET
INFO

SCHOOL BUDGET
DEADLINES & ACTIONS

STATE AID & FINANCIAL PLANNING SERVICE

REQUIRED ATTACHMENTS TO BUDGET STATEMENT PRESENTED IN THREE-PART FORMAT

- **School District Report Cards:** District-wide and for each school building, report card on school leadership and school progress (once it is produced by SED)
- **Fiscal Accountability Supplement:** Please note that the previous supplement has been replaced by your School Level Finance Survey (SLFS) report
- **Property Tax Report Card:** Budget Revote: PTRC must be updated and attached to budget statement, but not submitted to SED
- **Administrative Salary Disclosure Information**
- **Tax Exemption Report:** Post Tax Exemption Report on bulletin boards where public notices are posted

2025
2026

SAMPLE BUDGET DEVELOPMENT

STATE AID & FINANCIAL PLANNING SERVICE

| DATE | BUDGET DEVELOPMENT |
|-------------------------|---|
| October 2024 | Present 2025-26 budget calendar and budget development procedures to the Board of Education for adoption. |
| November 2024 | Meet with budget builders and distribute budget guidelines. |
| December 2024 | Meet with finance committee (preliminary budget presentation by budget builders). |
| January 2025 | Meet with finance committee and/or Board of Education (on parameters). |
| January 2025 | Meet with budget builders various throughout the month. |
| February 2025 | Budget builders submit program budget composite to Business Office. |
| February 2025 | Present 2025-26 preliminary budget forecast and budget assumptions to the Board of Education. |
| March 1, 2025 | Submit 2025-26 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only). |
| March 2025 | Present 2025-26 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support). |
| March 2025 | Present 2025-26 debt service and employee benefits budget to the Board of Education for review and comment. |
| March 2025 | Present 2025-26 instructional and special education budget to the Board of Education for review and comment. |
| April 4 – April 7, 2025 | Legal notice of school budget hearing and budget vote. Must advertise four times within 7 weeks of the vote with first publication at least 45 days before date of budget vote. |
| April 22, 2025 | Pursuant to Regulations of the Commissioner of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education 3 days before the required distribution of military ballots. |
| April 25, 2025 | Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote. |
| April 2025 | Finalize 2025-26 educational plan and budget (including BOCES budget) before April 28, 2025 due date for Property Tax Report Card. |
| April 2025 | Prepare absentee ballot applications, absentee ballot, related envelopes, and directions. Obtain and use locked ballot box for absentee ballots. |

2025
2026

SAMPLE BUDGET DEVELOPMENT

STATE AID & FINANCIAL PLANNING SERVICE

| DATE | BUDGET DEVELOPMENT |
|-------------------|--|
| April 21-30, 2025 | Deadline for submission of petitions for nominations of BOE candidates (30 days before election, 20 days in small cities). |
| April 2025 | Final draft of budget presented to Board of Education, appointment of clerks and inspectors of elections for budget vote. |
| April 2025 | Date for drawing by District Clerk for determination of order for listing Board candidates on ballot or voting machine. |
| April 2025 | Property tax report card must be submitted to local newspaper of general circulation. |
| April 21, 2025 | Deadline for submission of petitions for propositions to be placed on ballot: (30 days preceding budget vote). |
| April 21, 2025 | Inform candidates of legal requirement for all candidates for election to Board of Education and Library Board to file sworn statements of campaign contributions and distribute informational material. First sworn statement to be filed with the District Clerk and Commissioner of Education thirty days prior to vote date. |
| April 25, 2025 | Final date for the adoption of the property tax report card by the Board of Education. Budget document available to the public. Arrange for the pickup and return of voting machines with the Board of Elections contractor. |
| April 28, 2025 | Property tax report card must be submitted to SED within 24 hours of adoption, but no later than April 28, 2025. |
| May 2025 | Conduct voter registration with board of registration (if applicable). |
| May 2025 | Mail district newsletter (include full disclosure information). |
| May 2025 | Prepare voting machine inserts and transmit to county Board of Elections. Physically examine voting machines for ballot placement and sign statement at the board of elections. |
| May 6-13, 2025 | Budget hearing – budget statement and required attachments available 7 days prior to budget hearing. |
| May 7-14, 2025 | Budget notice must be mailed to eligible voters after the budget hearing and but no later than six days prior to the vote. |
| May 14-19, 2025 | District clerk must maintain a list of names of those residents who were given absentee ballot and make such list available for public inspection and legal challenge until the day of election. (Public posting no longer required). |
| May 15, 2025 | Second sworn statement of campaign contributions or loans by candidates for membership on the Board of Education and Library Board to be filed with the District Clerk and Commissioner of Education five days prior to vote date. |

2025

2026

SAMPLE BUDGET DEVELOPMENT

STATE AID & FINANCIAL PLANNING SERVICE

| DATE | BUDGET DEVELOPMENT |
|-----------------|--|
| May 15-19, 2025 | Sworn statements of campaign contributions or loans in excess of \$1,000, received before vote date and not previously reported, to be filed with the District Clerk and Commissioner of Education within twenty-four hours of receipt by candidates for membership on the Board of Education and Library Board. |
| May 20, 2025 | Statewide annual meeting / board election / budget vote day. |
| June 9, 2025 | Last date to file with District Clerk and Commissioner of Education final sworn statement of campaign contributions by candidates for membership on Board of Education and Library Board. Due 20 days after the election/budget vote — EL§1529(l)(c). |
| June 17, 2025 | Statewide budget revote day. |
| July 1, 2025 | Implement 2025-26 Budget. |

Appendix B: Purchasing Calendar (Suggested Dates Only)

2025-26 District Purchasing Calendar

| DATE | DESCRIPTION OF ACTIVITY |
|--------------------|--|
| February 2025 | Distribute copy of 2025-26 bid requisitions to buildings and offices. |
| March 2025 | Separate sheets will be provided to add bid items. Submit any changes with your quantity needs for 2025-26. |
| April 2025 | All bid requisitions and changes including additions are due in Business Office. |
| May 2025 | Failure to meet this deadline will mean a delay in the bid process for all buildings and offices. Bids released to vendors. |
| May 2025 | Bids analyzed for completeness and meeting bid specifications. Requisitions should be available to review bid details and assist in recommendations to the Board of Education. |
| May 2025 | Bid award results sent to buildings and offices to prepare purchase orders for approval and release to vendors. |
| July - August 2025 | Bid items delivered by vendors to each location. |

Appendix C: Federal and State Funded Projects

| | PURPOSE | DUE DATE |
|----------------|--------------------------|--|
| FS-10 or FS-20 | Proposed Budget | See Note Below * |
| FS-10-A | Budget Amendment | As needed |
| FS-25 | As frequently as monthly | Districts may request an advance of funds to cover not more than 30 days of anticipated expenses** |
| FS-10-F | Final Expenditure Report | Federal Project – 90 days after project ends State Project – 30 days after project ends |

*LEA Application for ESSA-Funded Programs (ESSA Title I Parts A & D, Title II Part A, Title III Part A, Title IV Part A and Title V Part B) is due to the New York State Education Department via the Business Portal by August 31, 2024. Application due dates vary for other State and Federal grants. Mail signed originals and two hard copies of each FS-10 Budget Form to NYSED.

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

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

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

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

Appendix D:
Payment Stub Reference (Identification of State & Federal Aid Payments)

Identification of State and Federal Aid Payments

State and Federal Aid checks are sent to the school district or BOCES directly from the State Treasurer’s Office while the identifying aid certificate document is mailed separately and usually in advance by the Education Department. Space limitations of the actual payment stub allow only minimal room for description of the actual revenue source for the payment. A detailed explanation of payment stub information is listed below to assist treasurers of school districts and BOCES.

The Education Department agency codes are listed on the payment stub. They are as follows:

| | |
|-------|------------------------------------|
| 11000 | Bureau of Fiscal Management |
| 11400 | State Aid |
| 11500 | Child Nutrition Reimbursement Unit |
| 11600 | Categorical Aid Management |

Appendix D:

Payment Stub Reference (Identification of State & Federal Aid Payments)

| STATE AID PAYMENT STUB REFERENCE INFORMATION | | |
|--|--|---|
| SA4010 | Lottery Aid | Lottery Aid Advance of General State Aid, Includes Textbook Portion |
| SA4011 | Lottery VLT Grants | |
| SA4013 | Commercial Gaming-GF | |
| SA4014 | Commercial Gaming-SRO | |
| SA4050 | General Aid | Regular Apportionment – General State Aid |
| SA4060 | Hardware Technology Aid | |
| SA4200 | Public/Private Excess Cost | |
| SA4210 | BOCES | Admin., Shared Service and Rent/Capital Aid paid to BOCES |
| SA4225 | State Share Medicaid | State Share Match for Federal Medicaid |
| SA4250 | Charter School Supplemental Basic Tuition Aid (SBTA) | |
| SA4015 | Mobile Sports Wagering | *New to 2023-24 School Year |
| SA4016 | Cannabis Revenue | *New to 2023-24 School Year |
| SA4306 | Adv to Cities | (CH280) All others |
| SA4310 | Chapter Tuition Aid (Chapters 47, 66, 721) | Tuition Aid for OPWDD Children from STAC AVL |
| SA4320 | Employment Preparation Education | Employment Preparation Aid paid two times a year from Comprehensive Plan of Service Application |
| SA4321 | Consortium for Worker Education | |
| SA4330 | Non-Residential Homeless | Aid to Homeless Youth pursuant to sub. 8, Section 3202, E.L. |
| SA4332 | Small Government Assistance | |
| SA4335 | Incarcerated Youth | Aid for the Education of Incarcerated Youth from STAC AVL verified by school districts |
| SA4340 | Library Materials | Library Materials Aid from ST-3 and BEDS Data |
| SA4350 | Software Aid | Computer Software Aid from ST-3 and BEDS Data |
| SA4355 | Summer School 4408 | Summer School for Students with Disabilities Tuition Aid from STAC AVL verified by school districts |

Appendix D:

Payment Stub Reference (Identification of State & Federal Aid Payments)

| STATE AID PAYMENT STUB REFERENCE INFORMATION | | |
|--|--|---|
| SA4356 | Tuition reimbursement Section 4201 | Reimbursement of Tuition Expense for Students Attending State Supported Schools for the Blind & Deaf – 10-month, School Age & Preschool |
| SA4365 | Textbook Aid | From ST-3 and BEDS Data |
| SA4370 | MTA | |
| SA4375 | Foster Care | Foster Care Aid for Public Schools |
| SA4385 | STAR - Regular Districts | STAR Reimbursement for Public Schools – All Districts Except Big 5 |
| SA4386 | STAR - Big 5 Districts | STAR Reimbursement for Public Schools – Big 5 City School Districts |
| SA4387 | NYC Tax Receipts | SA04 |
| SA4410 to 4419 | Special Legislative Grants - Senate | Grants-in-Aid Senate |
| SA4420 to 4429 | Special Legislative Grants – Assembly | Grants-in-Aid Assembly |
| SA6001 to 6142 | Special Legislative Grants – Assembly | |
| SA5050 | General Aid Prior Year Adjs - NON GSPS | |
| SA5055 | Fiscal Stabilization | |
| SA5200 | Excess Cost Prior Year Adjs - NON GSPS | |
| SA5210 | BOCES Prior Year Adjs - NON GSPS | |
| SA5315 | CVEEB | |

https://stateaid.nysed.gov/payment/htm_docs/fundcodes.htm

Appendix D:

Payment Stub Reference (Identification of State & Federal Aid Payments)

| LIST OF STATE AGENCY CODES | |
|----------------------------|---|
| ABC01 | Division of Alcoholic Beverage Control |
| AGM01 | Department of Agriculture & Markets |
| APA01 | Adirondack Park Agency |
| ART01 | Council on the Arts |
| BOE01 | Board of Elections |
| CCF01 | City University Construction Fund |
| CFS01 | Office of Children & Family Services |
| CJC01 | Commission on Judicial Conduct |
| CJN01 | Committee on Judicial Nomination |
| CJS01 | Governor's Judicial Screening Committee |
| COR01 | Department of Corrections and Community Supervision |
| CPI01 | New York State Joint Commission on Public Ethics |
| DCS01 | Department of Civil Service |
| DED01 | Department of Economic Development |
| DFS01 | Department of Financial Services |
| DHR01 | Division of Human Rights |
| DHS01 | Division of Homeland Security & Emergency Services |
| DMN01 | Division of Military & Naval Affairs |
| DMV01 | Department of Motor Vehicles |
| DMV02 | Governor's Traffic Safety Committee |
| DOB01 | Division of Budget |
| DOC01 | Department of Corrections and Community Supervision |
| DOH01 | Department of Health |
| DOL01 | Department of Labor |
| DOS01 | Department of State |
| DPS01 | Public Service Commission |
| DSP01 | Division of State Police |

Appendix D:

Payment Stub Reference (Identification of State & Federal Aid Payments)

| LIST OF STATE AGENCY CODES | |
|----------------------------|--|
| DTA01 | Department of Taxation & Finance - Division of Tax Appeals |
| DVA01 | Division of Veterans' Affairs |
| EXC01 | Executive Chamber |
| FCB01 | Financial Control Board - New York City |
| GAM01 | New York State Gaming Commission |
| GHC01 | Greenway Heritage Conservancy |
| HCR01 | Division of Housing and Community Renewal |
| HES01 | Higher Education Services Corporation |
| IOL01 | Interest on Lawyer Account Fund |
| JUS01 | Justice Center for the Protection of People with Special Needs |
| LAW01 | Department of Law |
| LGP01 | Lake George Park Commission |
| LTG01 | Executive Office of the Lieutenant Governor |
| MIG01 | Office of the Medicaid Inspector General |
| OAS01 | Office of Alcoholism & Substance Abuse Services |
| OER01 | Office of Employee Relations |
| OFA01 | Office for the Aging |
| OFT01 | Office for Technology |
| OGS01 | Office of General Services |
| OIG01 | Office of the Inspector General |
| OLS01 | Office of Indigent Legal Services |
| OMH01 | Office of Mental Health |
| OPD01 | Office for People with Developmental Disabilities |
| OSC01 | Office of the State Comptroller |
| OVS01 | Office of Victim Services |
| PBC01 | Public Benefit Corporations |
| PER01 | Public Employment Relations Board |
| PRK01 | Office of Parks, Recreation and Historic Preservation |
| SED01 | State Education Department |

Appendix D:
Payment Stub Reference (Identification of State & Federal Aid Payments)

| LIST OF STATE AGENCY CODES | |
|----------------------------|---|
| SFS01 | Statewide Financial System |
| TAX01 | Department of Taxation & Finance |
| UCS02 | Office of Court Administration - Administration and General Support |
| UCS03 | Court of Appeals |
| UCS04 | Unified Court System - Various |
| UCS05 | Unified Court System - Appellate Divisions |
| UCS06 | Lawyers Fund for Client Protection |
| WCB01 | Workers' Compensation Board |
| WIG01 | Office of the Welfare Inspector General |

<https://www.osc.state.ny.us/state-vendors/portal/list-agencies-can-receive-electronic-invoices>

Appendix D:

Payment Stub Reference (Identification of State & Federal Aid Payments)

| GRANTS FINANCE UNIT | | | |
|---------------------|-----------|----------------|--|
| FA/SA | FUND CODE | STUB REFERENCE | EXPLANATION |
| F | 0005 | | CN Equipment Grants |
| F | 0006 | ESSA | Title V Rural & Low-Income Schools |
| F | 0011 | ESSA | Title I School Improvement |
| F | 0016 | ESSA | Title I Part D Programs for Neglected, Delinquent, or At-Risk Children & Youth |
| F | 0021 | ESSA | Title I Part A Improving Basic Programs Operated by Local Education Agencies |
| F | 0032 | IDEA | IDEA Part B, Section 611 |
| F | 0033 | IDEA | IDEA Part B, Section 619 |
| F | 0040 | WIOA | Workforce Reinvestment Act, Title 2 ESOL/Civics |
| F | 0138 | WIOA | Workforce Investment Act, Title 2 Incarcerated & Institutionalized |
| F | 0147 | ESSA | Title IIA Teacher/Prin/Trng/Recruitment |
| F | 0149 | ESSA | Title IIIA Immigrant Education |
| F | 0164 | | SAMHSA |
| F | 0187 | COM LRN | 21 st Century Community Learning Ctrs. |
| F | 0204 | ESSA | Title IV – SSAE All |
| F | 0212 | HOME | Homeless Children |
| F | 0248 | | Stronger Connections Grant (SCG) |
| F | 0293 | ESSA | Title III Part A ELL |
| F | 1035 | | State Personnel Develop't Grant/SPDG |
| F | 2338 | WIOA | Workforce Investment Act, Title 2 – Adult Ed. & Literacy |
| F | 5212 | | ARP Homeless I |
| F | 5218 | | ARP Homeless II |
| F | 5219 | | ARP Homeless II SLR |
| F | 5805 | | ARPA CN Equipment Assistance Grant |
| F | 5870 | | ARP Full Day UPK Exp 4 Yr Old |
| F | 5875 | | ARP Full Day UPK Exp New Placement 4 Yr Old |
| F | 5880 | ESSA | ARP Act-ESSER 3 |
| F | 5882 | | ARP SLR Summer Enrichment |
| F | 5883 | | ARP SLR Comprehensive After School |

Appendix D: Payment Stub Reference (Identification of State & Federal Aid Payments)

| GRANTS FINANCE UNIT | | | |
|---------------------|-----------|----------------|---|
| FA/SA | FUND CODE | STUB REFERENCE | EXPLANATION |
| F | 5884 | | ARP SLR Learning Loss |
| F | 5885 | | ARP Big City School District Grant |
| F | 5890 | ESSA | CARES Act-ESSERF |
| F | 5891 | ESSA | CRRSA Act-ESSER 2 |
| F | 5895 | ESSA | CARES Act-GEER |
| F | 5896 | ESSA | CRRSA Act-GEER 2 |
| F | 8000 | CTEIA | PERKINS IV/CTEIA, Basic Grant |
| S | 0317 | LIBRARY | School Lib. Systems Supplemental Aid |
| S | 0364 | LIBRARY | School Lib. Systems Aid for Automation |
| S | 0365 | LIBRARY | School Library Systems |
| S | 0400 | PRE-K | Pre-K |
| S | 0409 | UPK | Universal Pre-K GSPS |
| S | 0411 | | Say Yes to Education |
| S | 0425 | TCH CTR | Teacher Centers |
| S | 0430 | | Math & Science High Schools |
| S | 0432 | SCH HLTH | School Health Services GSPS |
| S | 0437 | | Smart Scholars/ECHS-Cohort 3 |
| S | 0442 | | Early College HS-Smart Scholars IV |
| S | 0444 | | Smart Scholars Early College HS |
| S | 0445 | | ECHS/Smart Scholars-Cohort 5 |
| S | 0447 | | ECHS/Smart Scholars VI |
| S | 0458 | | NYS Recovs-Recover From COVID |
| S | 0527 | | My Brother's Keeper – Community & Family Engagement Program |
| S | 0528 | | My Brother's Keeper – Challenge Grant |
| S | 0529 | | My Brother's Keeper Exem School Mod |
| S | 0531 | | My Brother's Keeper – Indigenous Education |
| S | 0532 | | My Brother's Keeper - Fellows Program |
| S | 0545 | | Statewide Universal Full-Day Pre-K |
| S | 0546 | | SUFDPK Expansion 4 Yr Olds |
| S | 0547 | | SUFDPK Exp New Full Day 4 Yr Olds |

Appendix D: Payment Stub Reference (Identification of State & Federal Aid Payments)

| GRANTS FINANCE UNIT | | | |
|---------------------|-----------|----------------|---------------------------------------|
| FA/SA | FUND CODE | STUB REFERENCE | EXPLANATION |
| S | 0548 | | SUFDPK Expansion |
| S | 0567 | | ACA ADV Course Program |
| S | 0568 | | Smart Start Computer Science |
| S | 0580 | ARCHIVE | Local Gov't Records Management |
| S | 0635 | BIGL ED | Bilingual Education GSPS |
| S | 0636 | | Extended Learning Time |
| S | 0639 | | Pathways in Tech-Early College HS |
| S | 0640 | EXT DAY | Extended Day Sch. Violence Prevention |
| S | 0644 | TCH TOM | Teachers of Tomorrow |
| S | 0647 | LRN TEC | Learning Technology GSPS |
| S | 0663 | MNT TCH | Mentor Teacher Internship GSPS |
| S | 0673 | | Smart Transfer ECHS |
| S | 2396 | | Basic Literacy |

CHILD NUTRITION REIMBURSEMENT UNIT

CHECK STUB REFERENCE

MMYY ST BRK
MMYY FED BRK
MMYY ST LCH
MMYY FED LCH
MMYY MILK

EXPLANATION

State Breakfast
Federal Breakfast
State Lunch
Federal Lunch
Special Milk

Appendix D: Payment Stub Reference (Identification of State & Federal Aid Payments)

Mandated Payment Dates and Sections of Law

| September Payments | | | |
|--------------------------------------|---|--|---|
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| Lottery/Textbook Payment | On or before the last state business day of the September | 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| VLT Lottery Grants | On or before the last state business day of the September | 3609-f & 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| TRS (incl General Aid, BOCES, CVEEB) | On or before September 15 | 3609-a & 3609-d | |
| STAR NYC Tax Receipt | By the 15th day of Sept (unless deferred) | Sec 54-f State Finance Law | |
| Mobile Sports Wagering | On or before September 30 | §1367 of Racing, Pari-Mutuel, Wagering, and Breeding Law §92-c of State Finance Law | |
| Cannabis Revenue | On or before September 30 | §15 of the Cannabis Law §92-II of State Finance Law | |
| October Payments | | | |
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| TRS (incl General Aid, BOCES, CVEEB) | On or before Oct 15 | 3609-a & 3609-d | |
| General Aid | On or before Oct 15 | 3609-a | |
| VLT Lottery Grants | On or before Oct 15 | 3609-f & 3609-a | |
| EPE | After Oct 1 (Balance of previous school yr.) | 3602(11)(e) | |
| STAR Districts | On or before Oct 15 | 3609-e | |

Appendix D: Payment Stub Reference (Identification of State & Federal Aid Payments)

| November Payments | | | |
|---|--|---------------------------------|---------------------------------------|
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| TRS (incl General Aid, BOCES, CVEEB) | On or before Nov 15 | 3609-a & 3609-d | |
| General Aid | On or before Nov 15 | 3609-a | |
| VLT Lottery Grants | On or before Nov 15 | 3609-f & 3609-a | |
| STAR Districts | On or before Nov 15 | 3609-e | |
| December Payments | | | |
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| General Aid | On or before Dec 15 | 3609-a | |
| VLT Lottery Grants | On or before Dec 15 | 3609-f & 3609-a | |
| Excess Cost | On or before Dec 15 | 3609-b | |
| Foster Care | On or before Dec 15 | 3609-b sub 4 | |
| STAR Districts | On or before Dec 15 | 3609-e | |
| STAR NYC Tax Receipt | By the 15th day of Dec (unless deferred) | Sec 54-f State Finance Law | |
| Charter School Supplemental Basic Tuition Aid | | 3602(41) | NYC precluded from receiving this aid |

Appendix D: Payment Stub Reference (Identification of State & Federal Aid Payments)

| January Payments | | | |
|--------------------|---|---------------------------------|---|
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| General Aid | On or before the last state business day of the month | 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| VLT Lottery Grants | On or before the last state business day of the month | 3609-f & 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| STAR Districts | On or before first business day of the month | 3609-e | |
| February Payments | | | |
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| General Aid | On or before the last state business day of the month | 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| VLT Lottery Grants | On or before the last state business day of the month | 3609-f & 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| BOCES | First state business day of the month | 3609-d | |

Appendix D: Payment Stub Reference (Identification of State & Federal Aid Payments)

| March Payments | | | |
|----------------------------|---|---------------------------------|---|
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| General Aid March Payment | On or before the last state business day of the month | 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| VLT Lottery Grants | On or before the last state business day of the month | 3609-f & 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| Excess Cost | On or before March 15 | 3609-b | |
| Foster Care | On or before March 15 | 3609-b sub 4 | |
| Commercial Gaming Grant | On or before March 31st | 3609-a | |
| General Aid Spring Advance | On or before March 31st | 3609-a | |
| General Aid End of SFY | On or before March 31st with DOB approval | 3609-a | |
| STAR Districts | On or before March 31st | 3609-e | |
| April Payments | | | |
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| General Aid | On or before the last state business day of the month | 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| EPE | After April 1st | 3602(11)(e) | |

Appendix D: Payment Stub Reference (Identification of State & Federal Aid Payments)

| May Payments | | | |
|----------------------|---|---------------------------------|---|
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| General Aid | On or before the last state business day of the month | 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| June Payments | | | |
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| General Aid | On or before the last state business day of the month | 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| Lottery Advances | On or before June 30th | Various Chapters of Law | |
| Excess Cost | On or before June 15th | 3609-b | |
| Foster Care | On or before June 15th | 3609-b sub 4 | |
| BOCES | First state business day of the month | 3609-d | |
| STAR NYC Tax Receipt | By the 15th day of June | Sec 54-f State Finance Law | |

Appendix D: Payment Stub Reference (Identification of State & Federal Aid Payments)

| July Payments | | | |
|--|--|---------------------------------|---|
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| Deferred July Building Aid (General Aid) | On or before the last state business day of July following current school year | 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| August Payments | | | |
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| Excess Cost | On or before Aug 15th | 3609-b | |
| September Payments Deferred | | | |
| Aids by Month | Language | Section of Law for Payment Date | Amended Law |
| General Aid | On or before the last state business day of September | 3609-a | Section 41 of Part A of Chapter 58 Laws of 2011 |
| Excess Cost | On the 1st state business day of September | 3609-b | |
| BOCES (balance due & deferred pay) | On the 1st state business day of September | 3609-d | |

Appendix E: Public Officers Law (Section 18)

INDEMNIFICATION AND LEGAL DEFENSE RESOLUTIONS

Whereas the Board of Education of the XYZ School District wishes to protect the District, the members of the Board of Education and any school district officers in actions brought against them or in any action or proceeding touching any district property or involving its rights or interests; and

Whereas, the Board of Education of the XYZ School District wishes to protect its superintendent, principals, members of the teaching or supervisory staff, member of a committee on special education or subcommittee thereof, surrogate parent, as defined in the regulations of the commissioner of education, any member of the board of education or non-instructional employee in any action or proceeding, other than a criminal prosecution or an action or proceeding brought against him/her by the District, including proceedings before the commissioner of education, arising out of the exercise of his/her powers or the performance of his/her duties; and

Whereas, the Board of Education of the XYZ School District wished to protect its members, employees, officers, authorized volunteers or any other person holding a position by election, appointment or employment in the service of the school district, whether or not compensated, in any civil action or proceeding, state or federal, arising out of any alleged act or omission which occurred or allegedly occurred while the employee was acting within the scope of his/her employment or duties with the District,

Be it resolved that the benefits and protection afforded provided pursuant to §3811 of the Education Law, shall be available, subject to the procedural requirements set forth therein and,

Be it further resolved that the benefits and protections provided pursuant to §18 of the New York State Public Officers Law shall supplement and be available in addition to any defense or indemnification protection conferred by other statutes, rules or regulation, including but not limited to, the protections provided pursuant to Education Law §3811, §3023 and §3028, subject to the procedural requirements set forth therein.

Appendix F: Health and Safety - Work Related Injuries and Illnesses

STATE OF NEW YORK
DEPARTMENT OF LABOR



Division of Safety and Health
Public Employee Safety and Health
State Office Campus
Building 12, Room 158
Albany, NY 12240

SUMMARY OF WORK-RELATED
INJURIES AND ILLNESSES
FORM SH-900.1

Calendar Year _____

All establishments covered by PART 801 must complete this summary annually, even if no occupational injuries or illnesses occurred during the year.
Employees, former employees, and their representatives have the right to review this form. They also have limited access to the Log (SH 900) or its equivalent.
See 801.35 and instructions for further details on access provisions for these forms.

| 1. ESTABLISHMENT INFORMATION | 2. EMPLOYMENT INFORMATION |
|---|---|
| ESTABLISHMENT NAME | If you don't have accurate figures, see the instructions on the back of this sheet. AVERAGE NUMBER OF EMPLOYEES _____ TOTAL HOURS WORKED BY ALL EMPLOYEES LAST YEAR _____ |
| STREET ADDRESS | |
| CITY, STATE, ZIP CODE | |
| INDUSTRY DESCRIPTION (e.g., village fire department) | |
| NORTH AMERICAN INDUSTRIAL CLASSIFICATION SYSTEM (NAICS). _____ | |

Enter the column totals from the Log of Occupational Injuries and Illnesses (SH 900) for each category (column labels under each line correspond to the columns on the Log). If a category has no cases, enter "0."

| 3. NUMBER OF CASES | 4. NUMBER OF DAYS | 5. INJURIES AND ILLNESS TYPES |
|--|---|---|
| DEATHS _____ (Col. G) | AWAY FROM WORK _____ (Col. K) JOB TRANSFER OR RESTRICTION _____ (Col. L) | INJURIES _____ (Col. 1) |
| DAYS AWAY FROM WORK _____ (Col. H) | | SKIN DISORDERS _____ (Col. 2) |
| JOB TRANSFER OR RESTRICTION _____ (Col. I) | | RESPIRATORY CONDITIONS _____ (Col. 3) |
| OTHER RECORD-ABLE CASES _____ (Col. J.) | | POISONINGS _____ (Col. 4) |
| | | HEARING LOSS _____ (Col. 5) |
| | | ALL OTHER ILLNESSES _____ (Col. 6) |

| 6. CERTIFICATION | |
|---|-------------|
| I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete. | |
| SIGNATURE _____ | TITLE _____ |
| PRINT NAME _____ | DATE _____ |

SH-900.1 (10-05)

<https://dol.ny.gov/system/files/documents/2024/04/sh900.1.pdf>

Appendix G: Payroll Reporting Deadlines

PAYROLL REPORTING DEADLINES

| REPORT | REPORTING PERIOD | DUE DATE |
|---|--|--|
| FEDERAL 941 REPORTS | JANUARY 1 – MARCH 31 APRIL 1 – JUNE 30 JULY 1 – SEPTEMBER 30 OCTOBER 1 – DECEMBER 1 | APRIL 30 JULY 31 OCTOBER 31 JANUARY 31 |
| STATE NYS-45 REPORTS | JANUARY 1 – MARCH 31 APRIL 1 – JUNE 30 JULY 1 – SEPTEMBER 30 OCTOBER 1 – DECEMBER 1 | APRIL 30 JULY 31 OCTOBER 31 JANUARY 31 |
| TRS REPORTS | JANUARY 1 – JANUARY 31 FEBRUARY 1 – FEBRUARY 28 MARCH 1 – MARCH 31 APRIL 1 – APRIL 30 MAY 1 – MAY 31 JUNE 1 – JUNE 30 JULY 1 – JULY 31 AUGUST 1 – AUGUST 31 SEPTEMBER 1 – SEPTEMBER 30 OCTOBER 1 – OCTOBER 31 NOVEMBER 1 – NOVEMBER 30 DECEMBER 1 – DECEMBER 31 | FEBRUARY 10 MARCH 10 APRIL 10 MAY 10 JUNE 10 JULY 10 AUGUST 10 SEPTEMBER 10 OCTOBER 10 NOVEMBER 10 DECEMBER 10 JANUARY 10 |
| ERS REPORTS | JANUARY 1 – JANUARY 31 FEBRUARY 1 – FEBRUARY 28 MARCH 1 – MARCH 31 APRIL 1 – APRIL 30 MAY 1 – MAY 31 JUNE 1 – JUNE 30 JULY 1 – JULY 31 AUGUST 1 – AUGUST 31 SEPTEMBER 1 – SEPTEMBER 30 OCTOBER 1 – OCTOBER 31 NOVEMBER 1 – NOVEMBER 30 DECEMBER 1 – DECEMBER 31 | FEBRUARY 7 MARCH 7 APRIL 7 MAY 7 JUNE 7 JULY 7 AUGUST 7 SEPTEMBER 7 OCTOBER 7 NOVEMBER 7 DECEMBER 7 JANUARY 7 |
| W-2 REPORTS | JANUARY 1 – DECEMBER 31 | TO EMPLOYEES BY JANUARY 31 TO SSA BY JANUARY 31 |
| <p>ALL NEW HIRES MUST HAVE THEIR IT-2104 INFORMATION SENT TO NEW YORK STATE (FAX OR ON-LINE)</p> <p>IF ANY DUE DATE FOR FILING FALLS ON A SATURDAY, SUNDAY, OR LEGAL HOLIDAY, YOUR RETURN SHOULD BE FILED ON THE NEXT BUSINESS DAY.</p> | | |

Appendix H: Building Project Final Cost Report Due Dates

DUE DATES FOR FINAL BUILDING PROJECT REPORTS AND DATE OF EXPIRATION OF STATUTE OF LIMITATIONS FOR PROJECTS COMPLETED IN CALENDAR YEAR 2023 THROUGH CALENDAR YEAR 2027

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

Appendix I: STAC Verification Deadlines

Based on Statute of Limitations Under Section 3604(5)

| School-Age Programs Aided in <u>Following</u> School Year | STAC Year | 1st Year Aid Payable | Additional Years to Claim Aid | Current Year Aid* AVL Verifying Deadline | Prior Year Aid** AVL Deadline |
|--|-----------|----------------------|-------------------------------|--|-------------------------------|
| 10-month Public High Cost (DSPUB) & Private In & Out-of-State (DSPRV) & 10-month State Operated 4201 - Rome & Batavia (DSSSS) | 2022-23 | 2023-24 | 1 | 06/30/24 | 06/30/25 |
| | 2023-24 | 2024-25 | 1 | 06/30/25 | 06/30/26 |
| | 2024-25 | 2025-26 | 1 | 06/30/26 | 06/30/27 |
| *Claims filed using Current Year Aid deadlines receive timely aid payments. | | | | | |
| **Claims filed using Prior Year Aid deadlines will not be paid for <u>several</u> years. Only paid in years when funds are provided in the State Budget. | | | | | |

| School-Age Programs Aided in <u>Current</u> School Year | STAC Year | 1st Year Aid Payable | Additional Years to Claim Aid | AVL Deadline |
|---|-----------|----------------------|-------------------------------|--------------|
| 10-Month Chapter 47, 66, 721 (DSCHP) & | 2023-24 | 2023-24 | 1 | 06/30/25 |
| 10-Month Homeless (DSHOM) & 10-Month State Supported 4201 (DSSSS) *4201 AVL Deadline is 3/31 | 2024-25 | 2024-25 | 1 | 06/30/26 |
| 2-month Section 4408 (DSUMR) & | 2021-22 | 2021-22 | 3 | 06/30/25 |
| 2-month 4201 (DSSOS) & | 2022-23 | 2022-23 | 3 | 06/30/26 |
| | 2023-24 | 2023-24 | 3 | 06/30/27 |
| 2-month Chapter 47, 66, 721 (DSCSM) | 2024-25 | 2024-25 | 3 | 06/30/28 |

Appendix I: STAC Verification Deadlines

Based on Statute of Limitations Under Section 4410

| Preschool Programs Aided in <u>Current</u> School Year | STAC Year | 1st Year Aid Payable | Additional Years to Claim Aid | AVL Deadline |
|---|--------------|----------------------------|----------------------------------|--------------|
| Preschool Evaluations 4410 (DQEVL & DSEVL) | 2022-23 | 2023-23 | 3 | 06/30/26 |
| | 2023-24 | 2023-24 | 3 | 06/30/27 |
| Preschool Services 4410 (DSPRE & DSSEI) | 2024-25 | 2024-25 | 3 | 06/30/28 |

Appendix J: The School District Organizational Meeting

**Prepared by Educational Management Services
Room 475 Education Building Annex
Albany, New York 12234**

| Type of District | Date of Annual Meeting | Date of Organizational Meeting | Legal Reference |
|---|---|---|------------------|
| Common Schools | Third Tuesday in May, unless it conflicts with a religious observation then it is the second Tuesday in May | None Required | 2002, 2017 |
| Union Free and Central Schools | Third Tuesday in May, unless it conflicts with a religious observation then it is the second Tuesday in May | First Tuesday in July unless it is a legal holiday, then it is the first Wednesday in July Board may decide on any time during the first fifteen (15) days in July | 1707, 1804, 2002 |
| Central High Schools: Nassau & Suffolk Counties | | Second Tuesday in July | 1904, 1906 |
| City Schools: Under 125,000 | None | First week in July, date and time designated by the board | 2504 |
| City Schools: Over 125,000 | None | Second Tuesday in May at 4:00 | 2563 |
| New York City | None | First Tuesday in July | 2563 |
| City Schools | None | First week in July at 4:00 | 2504 |
| Community District (NYC) | Election first Tuesday in May, every three years after 1977. | Not specified but would assume it would be first meeting in July | 2590(c) |
| BOCES | Held in April | Not specified but would assume it would be first meeting in July | 1950, 1951 |

Source: <https://www.p12.nysed.gov/mgtserv/districtclerks/sdorgmtg.htm>

Annual Organizational Meeting of the Board of Education

Date: _____

I. Administration of Oath

- _____ a. Newly Elected Board Members; Administer Oath of Faithful Performance in Office to newly elected board members: New York State Constitution, Article XIII-1; Public Officers Law 10, 30

II. Election of Officers

- _____ a. President of the Board: Education Law 1701, 2504, 2563
- _____ b. Vice President: Education Law 1701, 2504
- _____ c. Administer Oath of Faithful Performance in Office to above: New York State Constitution, Article XIII-1; Public Officers Law 10, 30.

III. Appointment of Officers

- _____ a. Clerk of the Board; Education Law 2114, 2130, 2503; Commissioner's Regulations 170.2
- _____ b. District Treasurer: Education Law 2114, 2130, 2503; Commissioner's Regulations 170.2
- _____ c. Deputy Treasurer; Education Law 1720
- _____ d. Tax Collector: Education Law 2101, 2114, 2130, 2506; Commissioner's Regulations 170.2; Town Law 37
- _____ e. Internal Claims Auditor: Education Law 1709-20a, 2526; Commissioner's Regulations 170.2
- _____ f. Administer Oath of Faithful Performance in Office to above: New York State Constitution, Article XIII-1; Public Officers Law 10, 30

Appendix J: The School District Organizational Meeting

IV. Other Appointments

- _____ a. School Physician: Education Law 902, 1709-21; Commissioner's Regulation 136.2
- _____ b. School Attorney
- _____ c. Census Enumerator: Education Law 3242 (discretionary)
- _____ d. Central Treasurer – Extra classroom Activity Account: Education Law 2503; Commissioner's Regulation 173.4
- _____ e. Attendance Officer: Education Law 3213
- _____ f. School Dentist: Education Law 902
- _____ g. Independent Auditor: Education Law 2116-a; Commissioner's Regulation 170.2
- _____ h. Records Access Officer: Commissioner's Regulation 185.2(a)(1)
- _____ j. Asbestos (LEA) Designee: AHERA, Public Law 99-519
- _____ k. Purchasing Agent: Commissioner's Regulations 170.2

V. Designations

- _____ a. Official Bank Depository, All Funds: Education Law 2129, 2130; Commissioner's Regulation 170.2
- _____ b. Regular Meetings: Education Law 1708 (at least once in each quarter), 2504
- _____ c. Official Newspapers: Education Law 2004; General Municipal Law 103

Appendix J: The School District Organizational Meeting

VI. Authorizations

- _____ a. To Certify Payrolls: Education Law 1720, 2523; Commissioner's Regulation 170.2
- _____ b. Conferences, Conventions, Workshops Attendance: General Municipal Law 77-b
- _____ c. To establish Petty Cash Funds: Education Law 1709-29; Commissioner's Regulation 170.4
- _____ d. Designation of Signatures on Checks: Education Law 1720, 2523
- _____ e. Budget Transfers on Chief School Officer's approval: Commissioner's Regulation 170.2
- _____ f. Superintendent to apply for Grants in Aid (State and Federal): Education Law 1711, 2508

VII. Official Undertakings (Bonds)

- _____ a. District Clerk: Education Law 2527, City Districts with no auditor
- _____ b. District Treasurer: Education Law 2122, 2130, 2527; Commissioner's Regulation 170.2
- _____ c. Deputy Treasurer: Education Law 1720
- _____ d. District Tax Collector: Education Law 2124, 2527; Commissioner's Regulation 170.2
- _____ e. Central Treasurer Activity Funds: Commissioner's Regulation 172.5
- _____ f. Internal Claims Auditor: Education Law 2527; Commissioner's Regulation 170.2
- _____ g. All persons and positions required by law or regulation to be bonded: Public Officers Law, Section 11 and Commissioner's Regulation 170.2 permit use of a Faithful Performance Blanket Bond in lieu of specific official undertakings; virtually all school districts and BOCES take this approach

Appendix J: The School District Organizational Meeting

I. Other Items

- _____ a. Re-adoption of all Policies and Code of Ethics in effect during previous year: Implied in Education Law 1709, 2503
- _____ b. Establish Mileage Reimbursement Rate: Education Law 2118
- _____ c. _____
- _____ d. _____

Appendix J: The School District Organizational Meeting

Organizational Meeting Do's and Don'ts

DO

1. Check the oath to insure it conforms to Article XIII-1
2. Make certain the person administering the oath countersigns it
3. Make certain all board officers as well as newly elected members of the board take an oath each year
4. Appoint a deputy treasurer
5. Include the stipend, if any, in the appointing motions
6. Include in the appointing motion for the treasurer, deputy treasurer, tax collector, extra classroom activity fund treasurer and internal claims auditor, the amount of the bond they are to obtain
7. Make certain someone is authorized to certify payrolls
8. Designate a purchasing agent
9. Indicate the person responsible and the amount when establishing a petty cash fund
10. Designate the signature of the treasurer on all school district checks
11. Re-adopt all previous policies
12. Establish the mileage reimbursement rate for use during the fiscal year when appropriate staff use their own vehicles on official business
13. Authorize the superintendent to make budget transfers
14. Authorize the superintendent to approve the attendance of staff to conferences
15. Properly label this meeting as the "Organizational Meeting"
16. Set the meeting dates for regular meetings throughout the year
17. Designate the bank or banks where the treasurer will deposit district monies for the fiscal year
18. Designate the official newspaper or newspapers where official district notices will be published for the fiscal year

DON'T

1. Do not hold the organizational meeting before July 1 or after July 15 (unless you are a city district of over 125,000)
2. Do not allow newly elected board members to vote until they have taken their oath
3. Do not close the organizational meeting and then open a regular meeting immediately following - it is all one meeting
4. Do not use titles for board officers which are not in law or regulation (e.g., alternate treasurer or substitute internal claims auditor)
5. Do not forget to add the words "with expenses" when recording a motion authorizing member of the board to attend conferences and conventions
6. Do not organize the minutes from back to front - they should read like a book
7. Do not forget that law and regulations are constantly changing which may change the format of the organizational meeting

Appendix J: The School District Organizational Meeting

Suggested Resolutions for Use at the Annual Organizational Meeting of the Board of Education

Upon motion made by _____, seconded by _____ the following resolution was offered:

| | |
|---|--------------------------------------|
| Resolved, that _____ be elected President of the Board of Education of this District for the 20____, _____ fiscal year. | |
| Vote on the foregoing resolution was: | Election Of President 24-01 |
| Ayes _____ Motion Carried _____ | |
| Nays _____ Or Motion Defeated _____ | |

Upon motion made by _____, seconded by _____, the following resolution was offered:

| | |
|---|--|
| Resolved, that _____ be and is hereby appointed Treasurer of this District to serve at the pleasure of the Board of Education during the school year 20____ - _____ at an annual salary of _____ and is directed to procure an official undertaking in the amount of _____ and deliver it to the board. | |
| Vote on the foregoing resolution was: | Appointment Of District Treasurer 24-02 |
| Ayes _____ Motion Carried _____ | |
| Nays _____ Or Motion Defeated _____ | |

| | |
|--|--|
| Upon motion made by _____, seconded by _____, the following resolution was offered: Resolved, that the following Banks and/or Trustee Companies be and are hereby designated as the official Depositories for the funds shown during the school year 20____ - _____. | |
| Bank or Trust Company Fund | |
| _____ | |
| _____ | |
| Vote on the foregoing resolution was: | Designation Of Official Depositories 24-03 |
| Ayes _____ Motion Carried _____ | |
| Nays _____ Or Motion Defeated _____ | |

Appendix K: Web Resources for School Business Offices

Web Resources for School Business Offices

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

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

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

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

NYS Department of Labor – <https://dol.ny.gov/>

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

NYS Department of Taxation and Finance/Office of Real Property Services (ORPS) -

<http://www.tax.ny.gov/>

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

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

NYSED Child Nutrition - <http://www.cn.nysed.gov/>

- Federal and State Cafeteria Reimbursement Form
- Free and Reduced Lunch Applications

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

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

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

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

Appendix K: Web Resources for School Business Offices

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

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

NYSED Special Education – <http://www.p12.nysed.gov/>

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

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

- EFRT Online Sign-In
- School-Age and Preschool
- Forms
- Training Materials
- STAC Listserv
- Other Resources

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

- Attendance and Pupil Counts
- Application for approval of bus/vehicle purchase for each new school bus/vehicle purchased to transport students
- State Aid Forms – A, FT, FB and ST-3 Annual Financial Report
- State Aid Output Reports
- Payment Certificates
- Nonresident Tuition Rates - review placements and billing options
- Combined Fixed and Individual Payment Schedule for General Aid

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

- Summer School Handbook
- Driver Education

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

- ERS bills

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

- NYS Contract Pricing

NYS Teachers Retirement System – www.nystrs.org

- TRS Bills

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

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

Appendix K: Web Resources for School Business Offices

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

- Property Tax Cap Submission
- Property Tax Cap Guidance
- School District Assessment Roll Verification

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

- Asbestos Surveillance and Notice
- Nonpublic Transportation
- Transportation Contracts

State Financial System (SFS) – <http://www.sfs.ny.gov>

- State Aid Payment information
- Email: Helpdesk@sfs.ny.gov

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

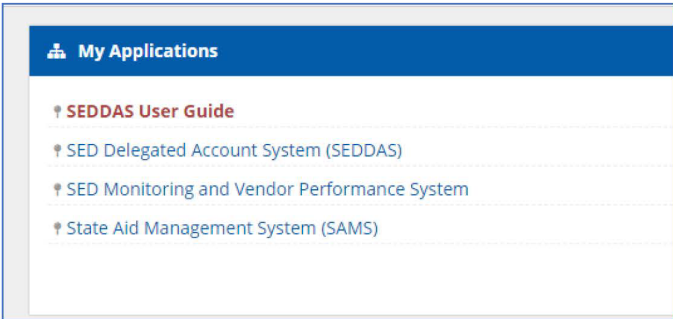
- The School Reporting Requirements (SRR) web-based system provides school districts, charter schools, and BOCES with a single access list of reporting requirements, pertaining to educational and financial plans, applications, reports, and data for Prekindergarten through Grade 12 that must be submitted to the New York State Education Department.
- Streamlines school district planning and reporting

Appendix L: Financial Statements & Other Audit Related Submission Deadlines



[How to Access the Financial Submission Surveys on the NYSED Portal](#)

- [Viewing Surveys](#)



Use the [NYSED Portal](#) to submit financial information to NYSED. When in the portal <http://portal.nysed.gov/abp/>, click on “SED Monitoring and Vendor Performance System,” then Office of Audit Services.

- [Obtaining Permissions to Complete Surveys](#)

Permission to gain access to complete a survey must be provided by either your superintendent or district SEDDAS administrator. Please obtain this permission before attempting a survey.

Beginning with 2018-19 surveys (for 2017-18 fiscal year submissions), any data entry user at your organization can SUBMIT/CERTIFY the financial surveys that fall under Audit Services.

Appendix L: Financial Statements & Other Audit Related Submission Deadlines

Impact of late filed independent audits on state aid payments

- ✓ **Important:** Dates of filing audit reports are statutory deadlines and therefore SED is not able to affect an extension
- ✓ Due to a statutory 30 day “grace period,” the November State Aid payment is not withheld if the audit is not received by October 15th (unless this date falls on the weekend, in which case the due date is Monday following the 15th). No State Aid is withheld due to a late-filed independent audit until after November 16th, (assuming all other required State Aid claim forms have been received).
- ✓ The November 15th State Aid payment is processed before November 15th; therefore, the November payment is not withheld from districts due a November State aid payment (assuming all other required State Aid claim forms have been received).
- ✓ The December State Aid payment is the first payment that potentially will be withheld if the independent audit is not received by SED by November 16th.
- ✓ Barring unforeseen circumstances beyond SED control, the December 15th State Aid payment is processed during the fourth week in November. Therefore, independent audits received in the Office of Audit Services during the third week in November are likely, though not guaranteed, to be processed in time to avoid having the December payment withheld (assuming all other required State Aid claim forms have been received).
- ✓ In general, payment files are processed three weeks prior to the date districts are to receive a payment. Districts submitting their independent audit report late or very late should be aware of this lag in determining whether their December, January, February, etc. State Aid payments might be withheld.
- ✓ Districts should submit their completed independent audit to the Office of Audit Services as soon as it is complete, even if the Board of Education has not approved the audit via the portal.

Appendix L: Financial Statements & Other Audit Related Submission Deadlines

OTHER AUDIT-RELATED SUBMISSION DEADLINES

Survey Guidance and Due Dates

| Surveys | Page | Survey Due Date* |
|---|----------------------|---|
| General Survey Navigation | 7 | |
| Survey 1: <ul style="list-style-type: none"> Audited Financial Statements Independent Auditor Trend Data | 8 9 11 | October 15 (January 1 for "Big 5") |
| Survey 2/3: <ul style="list-style-type: none"> Financial Statement Board Approval Management Letter(s) Extra Classroom Audit Corrective Action Plans (CAP): for Financial Statement, Extra Classroom and ML Findings (NOT for Single Audit CAP) | 13 14 15 16 | January 15 (February 1 for "Big 5") |
| Survey 4: <ul style="list-style-type: none"> Single Audit Threshold and/or Single Audit Exemption Form | 17 | March 31 |
| Survey 5: <ul style="list-style-type: none"> Single Audit Corrective Action Plans for Financial Statement Findings (a.k.a., Section II) and Major Federal Program Findings (a.k.a., Section III) | 19 | April 30 |
| Survey 6: <ul style="list-style-type: none"> Internal Control Report and any related Corrective Action Plan (Regulation 170.12b) | 20 | April 30 |
| Survey 7: <ul style="list-style-type: none"> Regulatory Audits, and any related CAP (Regulation 170.12e4) | 21 | Only when there is a regulatory audit (such as an audit by the State Controller or NYSED Office of Audit Service) to submit |

*Please begin surveys prior to due date.

NYSED Office of Audit Services Resources:

Business Portal Training – <https://www.nysed.gov/oas/business-portal-training>

Business Portal FAQs – <https://www.nysed.gov/oas/business-portal-frequently-asked-questions>

Business Portal Summary of Requirements – <https://www.nysed.gov/oas/business-portal-summary-requirements>

Submission of Financial Statements – <https://www.nysed.gov/oas/submission-financial-statements>

Submission of Single Audits – <https://www.nysed.gov/oas/submission-single-audits-or-program-specific-audits>

Appendix L: Financial Statements & Other Audit Related Submission Deadlines

| Document | Statutory Reference | Big 5 * | Non-Big 5 ** | BOCES | Statutory Reference | Charter Schools |
|--|---------------------------|--|--------------|-------|---|--|
| | | Due | Due | Due | | Due |
| Audited financial statements (FS) | NYCRR §170.12(e)(1) | 1/1/2012 | 10/15 | | EL §2851(2)(f) and §2854(1)(c) (www.emsc.nysed.gov/psc/audits.html) | 11/1 |
| Corrective action plan (CAP) for any significant deficiencies or material weakness in internal control or other findings included in the FS (if applicable) | NYCRR §170.12(e)(4)(1)(a) | Within 90 days of receipt of FS | | | | |
| Evidence of board acceptance of FS | NYCRR §170.12(e)(2) | As soon as possible | | | | |
| Management letter (ML) (ML findings may be included in Other Matters Related to Internal Control) (if applicable) | | As soon as possible | | | | As soon as possible |
| CAP for ML (if applicable) | NYCRR §170.12(e)(4)(1)(a) | Within 90 days of receipt of ML | | | | As soon as possible |
| Agreed upon procedures for Contract for Excellence (C4E) (if applicable) | NYCRR §170.12(e)(1) | 1/1 | 10/15 | | | |
| CAP for findings in agreed upon procedures for C4E (if applicable) | NYCRR §170.12(e)(4)(1)(a) | Within 90 days of receipt of C4E report | | | | |
| Extraclassroom activity fund (ECA) audit report (if applicable) (if there are grades beyond 6th grade but no ECA, please let us know) | NYCRR §172.3(d) | 1/1 | 10/15 | | | |
| ECA management letter (ECA ML) (if applicable) | | As soon as possible | | | | |
| CAP for ECA management letter (ECA ML) (if applicable) | | As soon as possible | | | | |
| Single Audit Report required by Office of Management and Budget Circular A-133 (A-133) (if applicable) Must include a CAP for any findings related to major federal programs (generally referred to as Section III findings) if applicable) | OMB Circular A-133 | No later than 9 months after fiscal year end | | | OMB Circular A-133 | No later than 9 months after fiscal year end |
| School Districts and BOCES only: CAP for findings related to the financial statements (generally referred to as Section II findings) in the A-133 if applicable | NYCRR §170.12(e)(4)(1)(a) | Within 90 days of receipt of A-133 | | | | |

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

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

MOE SCHEDULE OF DUE DATES




| Due Date | School Years Covered | Budget or Actual* |
|--------------|----------------------|-------------------|
| July 1, 2024 | 2024-25 | Budget |
| Winter 2025 | 2023-24 | Actual |
| July 2025 | 2025-26 | Budget |
| Winter 2026 | 2024-25 | Actual |
| July 2026 | 2026-27 | Budget |
| Winter 2027 | 2025-26 | Actual |

* Budgeted expenditures filed with yearly IDEA 611 and 619 grant applications

Appendix N: Property Tax Report Card

| 2024-25 Property Tax Report Card | | |
|--|----------------------------|-----------------------------------|
| 000000 - DISTRICT NAME | | |
| Contact Person: | Budgeted 2023-24 (A) | Proposed Budget 2024-25 (B) |
| Telephone Number: | | |
| | | |
| Total Budgeted Amount, not including Separate Propositions | | |
| A. Proposed Tax Levy to Support the Total Budgeted Amount ¹ | | |
| B. Tax Levy to Support Library Debt, if Applicable | | |
| C. Tax Levy for Non-Excludable Propositions, if Applicable ² | | |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable | | |
| E. Total Proposed School Year Tax Levy (A + B + C - D) | | |
| F. Permissible Exclusions to the School Tax Levy Limit | | |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³ | | |
| H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D) | | |
| I. Difference: (G - H); (negative value requires 60.0% voter approval) ² | | |
| Public School Enrollment | | |
| Consumer Price Index | | 4.12% |
| ¹ Include any prior year reserve for excess tax levy, including interest. | | |
| ² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements. | | |
| ³ For 2024-25, include any carryover from 2023-24 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest. | | |
| | Actual 2023-24 (D) | Estimated 2024-25 (E) |
| Adjusted Restricted Fund Balance | | |
| Assigned Appropriated Fund Balance | | |
| Adjusted Unrestricted Fund Balance | | |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | % | % |

Appendix N: Property Tax Report Card

| Schedule of Reserve Funds | | | | | |
|---|--------------|--|------------------------|----------------------------------|--|
| Reserve Type | Reserve Name | Reserve Description * | 3/31/24 Actual Balance | 6/30/24 Estimated Ending Balance | Intended Use of the Reserve in the 2024-25 School Year |
| Capital  | | To pay the cost of any object or purpose for which bonds may be issued. | | | |
| Repair | | To pay the cost of repairs to capital improvements or equipment. | | | |
| Workers' Compensation | | To pay for Workers Compensation and benefits. | | | |
| Unemployment Insurance | | To pay the cost of reimbursement to the State Unemployment Insurance Fund. | | | |
| Reserve for Tax Reduction | | For the gradual use of the proceeds of the sale of school district real property. | | | |
| Mandatory Reserve for Debt Service | | To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements. | | | |
| Insurance | | To pay liability, casualty, and other types of uninsured losses. | | | |
| Property Loss  | | To establish and maintain a program of reserves to cover property loss. | | | |
| Liability  | | To establish and maintain a program of reserves to cover liability claims incurred. | | | |
| Tax Certiorari | | To establish a reserve fund for tax certiorari settlements. | | | |
| Reserve for Insurance Recoveries | | To account for unexpended proceeds of insurance recoveries at the fiscal year end. | | | |
| EBALR – Employee Benefit Accrued Liability | | For the payment of accrued 'employee benefits' due to employees upon termination of service. | | | |
| Retirement Contribution | | To fund employer retirement contributions to the State and Local Employees' Retirement System. | | | |
| Other Reserve | | | | | |