



Date: September 2016
To: BOCES State Aid Designees
From: Andrea Hyary, Bureau Chief, State Aid, STAC & Medicaid
Subject: 2016-17 BOCES Forms (other than SAMS)

SA-111 Annual BOCES Financial Reports

The [SA-111 Annual BOCES Financial Report](#) (📄 182 KB) for the Year Ended 6/30/16 is available on the State Aid website. The content of the 2016-17 reports is the same as the 2015-16 reports. BOCES that generate the SA-111 from a database need only update the dates

Reminders re: SA-111 Reporting

The SA-111 should be submitted only via email in pdf format. The change was made in conjunction with the Office of the State Comptroller (OSC); please do not send a paper SA-111 to SED or OSC.

Please email the completed SA-111 in pdf format to:

New York State Education Department: <mailto:BOCES@nysed.gov>

Office of The State Comptroller: <mailto:afrfile@osc.state.ny.us>

Important: The Office of the State Comptroller has a BOCES Annual Report Certification Form which is due at the same time that the SA-111 is filed. Please ensure that the signed certification form is scanned and submitted with the SA-111. The form can be found on the State Comptroller's website with the following link: <http://www.osc.state.ny.us/localgov/finreporting/index.htm>

Negative Cash Balances: BOCES should report their actual cash balances as of the end of the school year, and should record accounts payable for current year expenditures not yet paid as of the end of the year. BOCES should record the actual date of checks and warrants issued and should not backdate these items, regardless of the year to which the corresponding expenditures are applicable. This would allow the BOCES to both keep their books open for any straggling invoices and statements, and be in compliance with the Uniform System of Accounts. Checks should only be written when sufficient funds are in the account to cover the amount of the checks. The checks should be issued promptly after they are written.

Prior Period Adjustments:

- Report any refunds of prior period expenditures as revenue items, not as negative expenditures, with no restatement of prior period financial statements;
- Report any refunds of prior period revenues (amounts erroneously received) as debits to the revenue account originally charged, i.e., as negative revenues, with no restatement of prior period financial statements;
- Report any correction of a material error for a prior period (including the correction of an inappropriate accounting method) as an adjustment to the beginning fund balance, in which case the previous financial statements should be restated;
- Report any change in estimate as an adjustment through the current revenue account, with no restatement of prior period financial statements;
- Report any changes in accounting methods as cumulative effects of the change on the activity statement (Statement of Revenues and Expenditures and Changes in Fund Balance), with no restatement of prior period financial statements.

Negative Accounts Receivable: Accounts receivable should always be equal to or greater than zero. A negative amount is due to an accounting error.

Other Forms Available on the State Aid Website

The BOCES forms listed below are available on and can be printed from the [State Aid BOCES WEB Page](#):

- SA-156, BOCES Data Report for Students with Disabilities and for Students in Equivalent Attendance programs at the BOCES.
(Send to District for September District SAMS Filing)
- Notice of Charge of Excess Salary - Other BOCES
(Send to the charged BOCES for inclusion in the October BOCES SAMS filing.)
- SA-132 (BOCES), Amortization Schedule for component bond issues or capital notes.
(Send to State Aid if a component issues a bond to fund its share of a BOCES capital project.)
- SA-135 (BOCES), Amortization Schedule for component Bond Anticipation Notes.
(Send to State Aid if a component issues a BAN to fund its share of a BOCES capital project.)
- SA-139 (BOCES), Request for Building Project Data.
(Send to State Aid after signing a contract for a BOCES capital project.)

SA-116A and SA-109 Electronic Spreadsheet Files

These electronic spreadsheet files will be released separately. When they are available, download them from the State Aid home page, enter data and email completed files to BOCES@nysed.gov . (For those using a database rather than manually entering the data, the data may be emailed in a text file, as long as it is in the format outlined in the download instructions on the State Aid WEB page.)

SA-116A BOCES Rent Payment Worksheet: Due May 1, 2017

Receipt of the file at the BOCES@mail.nysed.gov email address will constitute both (1) a request for approval of rent from the Office of Facilities Planning and (2) a claim for BOCES Rent Aid to the State Aid Office. Instructions for filling out the [SA-116A BOCES Rent Payment Worksheet](#).

SA-109 BOCES Building Expense Worksheet: Due May 1, 2017

An Entry 1 worksheet is to be completed for all borrowings. Individual Entry 2 worksheets are to be completed for each project funded by capital outlay. Receipt of the completed file at BOCES@nysed.gov will constitute a claim for BOCES Building Aid to the State Aid Office. Aid on allocated capital expense will not be paid without submission of this file, even if the expenses have been submitted via SAMS. Instructions for filling out the [SA-109 BOCES Building Expense Worksheet](#).

IMPORTANT: The lease, capital project and debt service data on these forms is required to substantiate the rent and capital expense allocations in SAMS, but the component allocations in SAMS are the source for aid payments, not the SA-116-A and SA-109. **The component allocations in SAMS must match those on the SA-109 and SA-116A spreadsheets; if they do not match a SAMS revision must be submitted.**

Dormitory Authority Building Expenditure Reporting

	Principal and Interest	Administrative Fee
SA-111 - Schedule 002	Report as Object Code .470 Payments to Dorm. Authority	Report as Object Code .480 - Bond Trustee Dorm. Auth. Fee
SAMS Capital & Rent Form	Report on lines 1 & 2 (Debt Svc)	Report on lines 7 & 8 (Rent)
SA-116A - Entry 2	NA	Report as Rent and in Col D enter DA
SA-109 – Entry 1	Report on Entry 1 as Debt Service	NA

Summary of Due Dates for the 2015-16 Claim Year

August 2016	SA-156 BOCES Data Report - Disabil & Equiv Att Send to Districts - Needed for September 2 filing of Form A and ST-3 Aid Claim
September 2016	Notice of Charge of Excess Salary - Other BOCES. Send to Other BOCES - Excess Salaries needed for October SAMS Filing.
September 2, 2016	SA-111 Due to State Aid and OSC
October 3, 2016	BOCES SAMS State Aid Claim Due to State Aid.
November 1 , 2016	SAMS Revisions to data in time for the November 15 statutory data file transmission of aids and projections to the Division of Budget and the legislature (Used to project aid under the Executive Budget Proposal)
November, 2016	Notice of Charge of Excess Salary - Other BOCES. Send to Other BOCES - All outstanding Excess Salaries needed.
January 15, 2017	SAMS data changes in time for the February 15 statutory data file transmission of aids and projections to the Division of Budget and Legislature (Used to project aid under the enacted State Budget)
April 15, 2017	SAMS data changes in time for the May 15 statutory data file transmission of aids and projections to the Division of Budget and Legislature
May 1, 2017	SA109, BOCES Building Expense Worksheet: Component Districts' Expenditures for BOCES Building Projects <i>and corresponding update of allocated capital expense in SAMS</i>
May 1, 2017	SA-116A, BOCES Rent Payment Worksheet <i>and corresponding update of allocated rent expense in SAMS.</i>
June 30, 2017	Last day to submit revisions to SAMS, SA-109s and SA-116-As to increase the 2016-17 aid claim and receive the increase in the September final payment of 2015-16 aid. Last day to submit revisions to 2014-15 aid claims in order to receive prior year adjustments
August 16, 2017	BOCES Print Output Reports and SA-114 from SAMS for CY Aid Record.