THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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April, 2014

Dear BOCES State Aid Designees:

This is to inform you of a new data item that will need to be added to the XML files uploaded by BOCES to SAMS in the upcoming claim cycle. The change is explained below and affects only the BOC_MISC_DED_DATA form/data area in SAMS.

Actual and projected year amounts for this new item should be submitted ***only*** *for the 001 (Admin) Coser using only the 1000 State Activity Code.*

About the new data item:

The description of the new item is:
Other Post-employment Benefits (OPEB) Included in Sch 4 Admin Expense

OPEB are supplemental retirement benefits, other than pension, which may include such things as health insurance and dental, vision or prescription benefits.

This data item will be added as item number 6 in the BOC_MISC_DED_DATA schema area and on the SAMS Miscellaneous Deduction Form.
The new XML schema items will be named:

boc_opeb_act
boc_opeb_proj

Explanation for this change:

The calculation of aidable BOCES Admin (001) expense includes the calculation of net administrative expense in excess of 10% of total service and admin expense. The greater of a)total admin expense in excess of 10% of total expense, or b)the excess salary amount for the 001 Admin Coser, is deducted from BOCES admin expense before allocation to components.

Total expense in the Admin (001) Coser on Schedule 4 of the SA-111 should include all 'other postemployment benefit' costs (OPEB) for the entire organization. Beginning with 2014-15 SAMS, SED will collect the OPEB portion of total admin expense so it can be excluded from the total administrative expense used to calculate the 10% admin cap described above. Only BOCES that correctly include OPEB in Schedule 4 Admin (001) expense should report data in the new item. SED will adjust the calculation in the Administrative Expenditure Check section of the SAMS BOC-AD and BOC-AD EST reports so that administrative expense excluding reported OPEB costs is used in calculating the deduct.

For some BOCES this change will result in a higher administrative expense for allocation across components, displayed at item #42 on SAMS BOC-AD and BOC-AD EST reports, than would otherwise be calculated.

About the BOC_MISC_DED_DATA schema area / SAMS form:

The existing BOC_MISC_DED_DATA schema area contains five BOCES level data items, requires actual and projected data and requires that if applicable the cross contract provider BEDS code be included for any record associated with a purchased rather than provided Coser. However, OPEB will never be reported as a cross contracted service.

A SAMS form displaying data reported for any of these items can be viewed in SAMS by individual service by clicking on BOCES Financial from the BOCES SAMS main menu bar, then State Aid Forms, Official or Revision, then Miscellaneous Deductions from the menu tree, and selecting a service from either the provided service or purchased service drop down menu.

The Miscellaneous Deduction Form is reproduced at the end of this letter for your reference.

The updated XML Schema and related documentation can be found on the State Aid Web site at https://stateaid.nysed.gov on the Topics / BOCES information page.

Feel free to contact Ashley Weil or me if you have questions regarding these changes.

Sincerely,

Andrea Hyary

C: Ashley Weil

Fund Code: A
Fund Code Description: General Fund
PSN: 001
Program Name: Central Administration
State Activity Code: 1000
State Activity Name: Administration
Major CoSer Group: 001-Administration
Aidability Code: Approved With Aid

Cross Contract Information:
BOCES BEDS:
BOCES Name:
PSN:
Activity Code:

Miscellaneous Deductions State Aid Claim Form

	2012-13 School Year (Prior)	2013-14 School Year (Actual)	2014-15 School Year (Projected)
1. Service expense for educationally related support services and services for pupils with disabilities.	$ 0	$ 0	$ 0
2a. Expense Allocated to Other BOCES or Non-Component Districts.	$ 0	$ 150471	$ 137830
3. Expense for this CoSer for which participating component districts receive State Aid other than BOCES Aid. These may include Employment Preparation Education (EPE), Incarcerated Youth, Nonresident Homeless, English as a Second Language and Equivalent Attendance. (Only list Equivalent Attendance expenses associated with components that are provided with attendance information for their inclusions on their SAMS State Aid Claim Form A).	$ 0	$ 0	$ 0
4. All other deductible SA-111 General Fund Schedule 4 revenue.	$ 41098	$ 23930	$ 23930
5. Expense for this CoSer that has not been supported by Revenues from components (Fund Code A, Account Codes 2250 & 2252), noncomponents (Fund Code A, Account Codes 2251 & 2253), other BOCES (Fund Code A, Account Code 2254), State Aid for ETV, Other State Aid (Fund Code A, Account Code 3289) or other Federal Aid (Fund Code A, Account Code 4289).	$ 0	$ 0	$ 0
6. Other Post-employment Benefits (OPEB) Included in Sch 4 Admin Expense	$ 0	$ 0	$ 0