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January 12, 2022

TO: BOCES District Superintendents  
School District Superintendents  
School District Business Officers

The SA-139 allows for districts to report a variety of methods of financing, such as borrowing, energy performance contracts, budgetary appropriations, and others. Federal CRRSA and ARP funds should be reported under “Other Funding Sources” with an

in these new fields. Doing so would deduct expenditures which are not included for aid purposes.

Form BP for bus purchases currently includes entry 23 for districts to report federal or state grants applied to the purchase of the vehicle. These funds are excluded from the net purchase price. Districts using CRRSA or ARP funds to purchase a bus must report these funds on entry 23.

### **BOCES Aid**

BOCES expenditures funded by CRRSA and ARP funds are not eligible for state funded BOCES aid. Standard reporting between districts and BOCES will inform BOCES whether services were purchased with the use of federal aid, such as CRRSA or ARP funds. Often this comes as a letter from the BOCES to components soliciting information about the source of funds paid for BOCES services. Districts and BOCES must communicate to ensure these funds are accurately reported from the component district to the BOCES.

As part of BOCES aid claims in SAMS, each BOCES uses this information to complete the form titled "Other Misc. Deductions Including Components Federal Aid Used to Fund Service." BOCES should use this form to enter aidable expense deductions by services and component district and this form should be used for otherwise aidable services purchased with ARP or CRRSA funds (please see below).

You Have Selected the 'Official' Data Area. [Print Form](#)

Entity Name:  Entity Code:

Contact Person:  Telephone:

Program Name: General Occ. Ed Provider Bedcode: NA  
State Activity Code:  Provider PSN: NA  
State Activity Name: General Occupational Education

Aidability Code: Approved With Aid

**Other Misc. Deductions Including Components Federal Aid Used to Fund Service**

District BEDS Code	District Name	2019 Year (Prior)	2020 Year (Actual)	2021 Year (Projected)
		\$ <input type="text"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>

## **Excess Cost Aids**

To receive state reimbursement for special education services, school districts report the costs and/or enrollment pertaining to the provision of services to school-age students placed in special education programs to the System to Track and Account for Children (STAC/Medicaid) unit. The STAC/Medicaid unit also collects information around costs for students who have been determined to be homeless or runaway youth and for education services provided to incarcerated youth.

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**Using Federal vs. State/Local Revenue**