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...AND MORE!

BRINGING A UNIQUE UNDERSTANDING OF KEY ISSUES FACING PUBLIC SCHOOL DISTRICTS

FROM THE EDITOR - SHARI DIAMOND, CIA

G rowing up, anytime I left to go out of the house and had to do something important (*like take a test at school*), my mom would always say, *"Go out with the right foot!"* And to this day, I still purposefully make sure my right foot is literally out the door first. Yes, it is just a superstition, but it reminds me to make sure I am present, prepared and focused on what is to come.

As we start the new school year, being prepared and proper planning can help to make the rest of the year go smoother. In this edition, we provide tips and best practices on several key operations that we see, as internal and claims auditors, impacting school districts.

INFORMATION TECHNOLOGY:

▶ Cyber threats are not going away anytime soon. Understanding your data, how it is maintained, and who has access to it, is essential to designing procedures to properly protect critical and sensitive information, especially when using video platforms for meetings. Read about Zerify - a new secure video conferencing platform.

▶ Artificial intelligence is all the rage. While its benefits are great, caution is needed when uploading data. Creating a policy is the best way to communicate proper use.

▶ Cybersecurity is a national issue. During the summer, the U.S. Department of Education held a Cybersecurity Summit for K-12 schools. Read about what initiatives are being implemented.

NEW IRS FORMS:

▶ There's a new and hopefully more simplified Form I-9. Read about what has changed and when it takes effect.

▶ The IRS will no longer accept paper ACA forms for most. Learn about the new electronic filing requirements.

CEP ELIGIBILITY EXPANDED:

▶ More schools will no longer have to worry about meal charges. The USDA Food and Nutrition Service has lowered the minimum **identified student percentage (ISP)** from 40 to 25 percent.

TRAVEL AND EXPENSE POLICY:

▶ We are back out and traveling again. Ensure your policy is clear and contains sufficient provisions so that everyone, including your auditors, knows what is allowed and expected.

ZERO-EMISSION SCHOOL BUSES:

▶ The mandate requires many changes by 2035 and we all know how fast time goes. **The New York State Energy Research and Development Authority (NYSERDA)** provides information and resources to help you get there.

PLUS, MORE!

We hope you find the information helpful. Feel free to contact us with any questions you have, and we welcome areas to write about. And .... *Go out with the "Right Foot!"*

Shari Diamond

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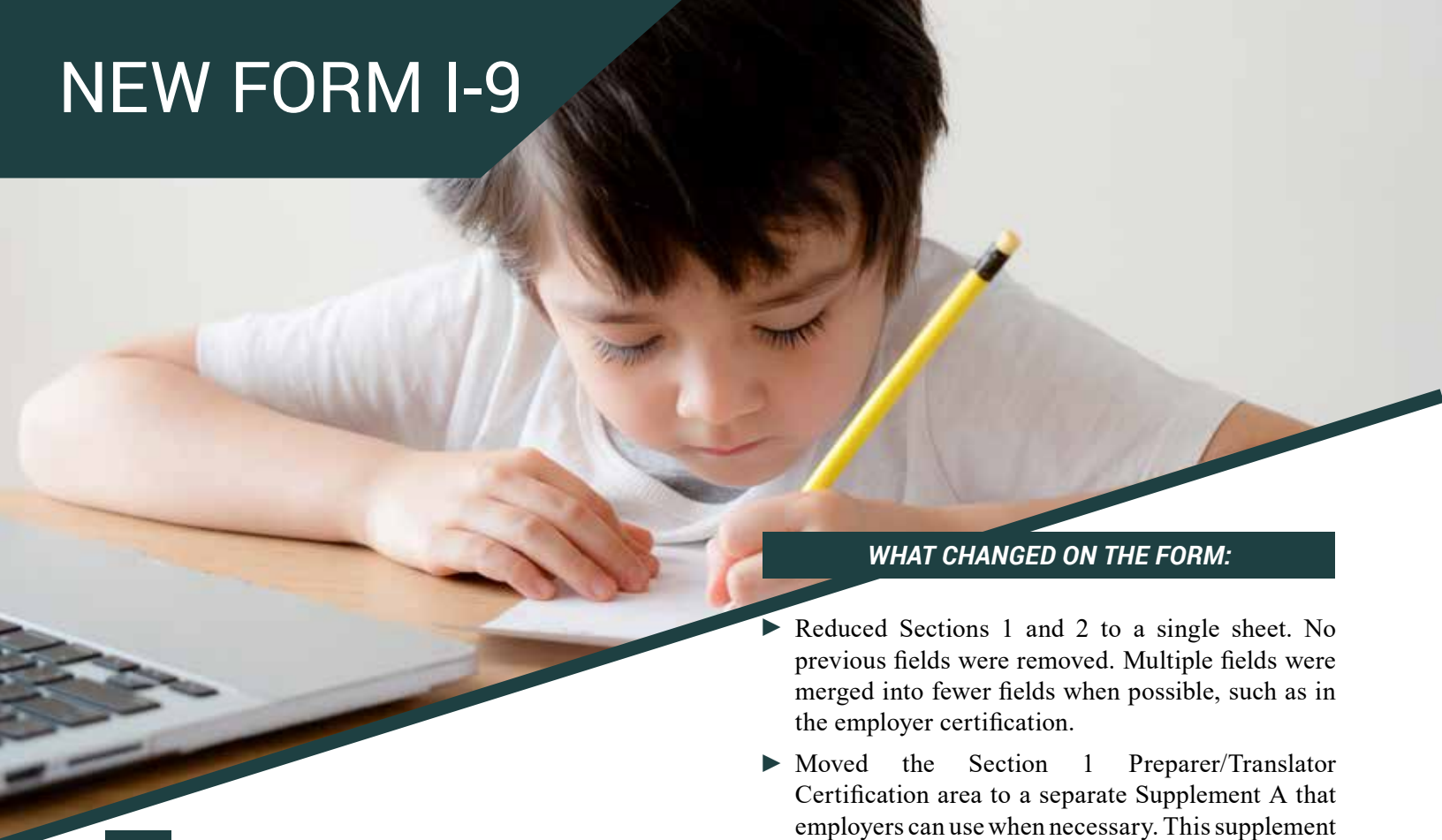### PAGE LAYOUT & DESIGN

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NEW FORM I-9

The new version of **Form I-9, Employment Eligibility Verification (PDF, 483.6 KB)** along with new instructions are now available for use. This version contains changes to the form and instructions, including shortening the Form I-9 to one page and reducing the instructions to eight pages.

▶ Employers may begin using the new Form I-9 August 1, 2023.

▶ The Form I-9 dated "10/19/2019" may continue to be used through Oct. 31, 2023. The version date can be found at the lower left corner of the form.

▶ Beginning Nov. 1, 2023, only the new Form I-9 dated "08/01/23" may be used.

▶ A revised Spanish Form I-9 dated "08/01/23" is available for use in Puerto Rico only.

Also, employers may remotely examine employees' Form I-9 documents provided they are enrolled in E-Verify. The alternative procedure is detailed in a **notice in the Federal Register** published on July 25, 2023. To enroll in E-Verify, go to the **Enrolling in E-Verify page**. More information on the alternative procedure for remote examination of documents as well as document retention requirements is available on the **Remote Examination page**.

WHAT CHANGED ON THE FORM:

▶ Reduced Sections 1 and 2 to a single sheet. No previous fields were removed. Multiple fields were merged into fewer fields when possible, such as in the employer certification.

▶ Moved the Section 1 Preparer/Translator Certification area to a separate Supplement A that employers can use when necessary. This supplement provides three areas for current and future preparers and translators to complete as needed. Employers may attach additional supplements as needed.

▶ Moved Section 3 Reverification and Rehire to a standalone Supplement B that employers can use as needed for rehire or reverification. This supplement provides four areas for current and subsequent reverifications. Employers may attach additional supplements as needed.

▶ Removed use of *"alien authorized to work"* in Section 1 and replaced it with *"noncitizen authorized to work"* and clarified the difference between *"noncitizen national"* and *"noncitizen authorized to work."*

▶ Ensured the form can be filled out on tablets and mobile devices by downloading onto the device and opening in the free Adobe Acrobat Reader app.

▶ Removed certain features to ensure the form can be downloaded easily. This also removes the requirement to enter N/A in certain fields.

▶ Improved guidance to the Lists of Acceptable Documents to include some acceptable receipts, guidance, and links to information on automatic extensions of employment authorization documentation.

▶ Added a checkbox for E-Verify employers to indicate when they have remotely examined Form I-9 documents.

SHARI DIAMOND, CIA
PARTNER

REQUIRED ELECTRONIC FILING UPDATE - ACA REPORTING

Final regulations issued by the **Internal Revenue Service ("IRS")** expand the requirement to electronically file certain returns and other documents with the IRS. This new requirement will impact employers who file **Forms 1094-C, 1095-C, 1094-B and 1095-B**. It will take effect for returns due to be filed on or after January 1, 2024.

As a practical effect, all applicable large employers (*"ALEs," employers with at least 50 full-time employees, including equivalent employees*) should prepare to file **Forms 1094-C** and **1095-C** electronically with the IRS for **calendar year ("CY")** 2023 reporting due **March 31, 2024**.

In addition, small employers who offer self-funded plans and who are required to file Forms 1094-B and 1095-B in 2024 should prepare for electronic filing of those forms if filing 10 or more Forms.

BACKGROUND

Prior to the adoption of these final regulations, the IRS rules regarding mandatory electronic filing of information returns or statements were applicable only to organizations issuing more than 250 forms of each type. Thus, for example, an organization that filed 200 Forms W-2 and 175 Forms 1095-C did not have to file the respective forms electronically. These old rules continue to apply through calendar year or fiscal year 2023, as applicable.

WHAT'S NEW?

Beginning on January 1, 2024 (*or for returns related to taxable years ending on or after January 1, 2024*), an organization filing 10 or more returns or statements in a calendar year will be required to file electronically.

This requirement extends to the Forms 1094-C, 1095-C, 1094-B and 1095-B, among others.

Importantly, unlike before, the final regulations require filers to aggregate together all forms required to be filed to determine whether a filer meets the 10-return threshold. If, in the aggregate, there are 10 or more forms, the filer would be required to file them electronically. Further, any corrections will need to be filed in the same manner as the original.

The final regulations also clarify that although there is a hardship exception, these exceptions will not be given freely and that there are few *"small business"* exceptions to the electronic filing rule.

EMPLOYER ACTION

With respect to these new requirements, employers should:

▶ Review the final rules and determine which forms will need to be filed electronically beginning in 2024. Briefly:

▷ All ALEs will need to file Forms 1094-C and 1095-C electronically for CY 2023 filings, due March 31, 2024.

▷ Small employers who are not ALEs, but offer a self-funded health plan, will need to file Forms 1094-B and 1095-B electronically with the IRS if filing 10 or more returns (*determined in the aggregate*). Filings for CY 2023 are due by March 31, 2024.

▶ Work with third-party vendors to determine the best method of filing the applicable forms electronically to ensure compliance.

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BECAUSE EMPLOYEES MATTER

CREATING A ROBUST TRAVEL & EXPENSE REIMBURSEMENT POLICY

One of the top issues we encounter when auditing travel reimbursement claims is determining what is considered an appropriate expense and does it comply with the district policy. As we are back out and traveling again, now is a good time to assess your travel and expense policy and ensure staff are aware of the policy requirements **BEFORE** claiming for a reimbursement that may not be approved or may cause additional questions.

While each district has their own policies and procedures in place, we have found that some are not as detailed, which leaves room for misinterpretation and misunderstanding on what is considered an appropriate reimbursement claim per school law. Below are some of the issues we have noted along with recommendations to strengthen your policy.

Reimbursement for sales tax when traveling is a common disagreement amongst school districts. School districts are only tax exempt within New York State. Often when traveling within the State, restaurants may not honor the sales tax-exempt certificate. Some districts will reimburse for sales tax, and some won't at all even if it the expense occurred in another State. Schools though can reimburse sales tax on meals even within the State. *Does your policy explicitly state whether sales tax is reimbursable?* If not, this needs to be documented within the travel reimbursement policy, so it is clear to all employees, the accounts payable staff, and the claims auditors. Sales tax on hotels within the State should not be charged and will not be approved to be reimbursed. If an employee was charged sales tax on a hotel stay within the State, we recommend reaching out to the hotel and requesting credit (*we have seen this work in the past*).

Reimbursement for conferences can involve transportation costs. Generally, transportation should be by the most practical means, which should be documented in the travel policy. *What is considered a practical travel method?* Ensure your policy defines the various transportation methods that are permitted and includes using Uber/Lyft as well as other private car service companies. If multiple people are traveling together in a hired car, it is more efficient to pay for one car expense; however, one person may be bearing the cost for a group and the policy should support what documentation is required to reimburse that individual.

Employees who use their personal vehicle for school related business generally should be reimbursed using the IRS rate per mile for that year, and usually this rate is memorialized either within the policy or in the minutes of the reorganization meeting at the beginning of the fiscal year. *What is the calculation for mileage reimbursement?* Generally, it is the mileage that exceeds the employee's typical commute to work, and this should be detailed in the reimbursement request along with support of mileage from MapQuest or Google Maps. Furthermore, any repairs or vehicle maintenance generally are not considered appropriate claim.

Employees may be reimbursed for using a rental vehicle, such as when the travel is upstate and driving would be impractical, or when traveling to another state. Again, the need to use a rental car should be necessary for attendance and reasonable in cost. *What is reasonable?* The policy should define when a rental car would be permitted and should generally require prior approval for the expense, which should include a justification for the cost (*e.g., needed to travel to the conference and other locations*). Other reimbursements that are permitted can include parking fees and tolls; however, any parking or traffic violations are not permissible expenses and will not be approved for reimbursement.

Overnight travel requires staying at a hotel and generally employees are expected to secure the most *"reasonable"* rate for necessary hotel accommodations. *What is considered reasonable hotel rate?* Some districts follow the maximum lodging rates set by the federal government for that location. **The General Services Administration (GSA)** rates **can be found here**. The rates are updated each year and tend to be low. We recommend that the policy states whether the lodging fees will be reimbursed at the GSA rate or actual lodging fees if it is deemed that the GSA rates are not sufficient based on multiple hotel quotes. Any employee staying at a hotel whose lodging rate is higher than GSA should have that expense preapproved and the reason for the approval should be documented.

Meals when traveling can be reimbursed as long as the employee is not being provided with a meal such as at a conference. *Does the policy indicate a maximum dollar limit that must be adhered to?* Sometimes we see a maximum dollar amount that will be reimbursed per day. This can be problematic as we have seen reimbursements for a very expensive items ordered (*like filet mignon or lobster*) which are under the total for the day but would be considered excessive and not reasonable. We recommend that the policy provides either a breakdown of the maximum cost per meal that will be reimbursed or indicate that the reimbursement will follow the **GSA rates for that location**. The GSA rates are updated each year. The policy should also reference the specific procedures/forms that need to be completed for reimbursement for meals along with the required support documentation which should be a detailed itemized receipt. As claims auditors, we look to see what was ordered to ensure alcohol was not included in the reimbursement request.

We also assess whether the tip was automatically added and if an additional tip was provided. *What about reimbursing gratuities?* Tips can be reimbursed, and it is up to each district. We recommend that the policy indicates whether tips will be reimbursed and if so, the maximum gratuity percentage that would be reimbursed, for example 20%.

As claims auditor, we also look at how many people were included on the bill. *What about one person paying for the meal for others?* We strongly discourage this practice and recommend that the policy require each person to put in for their own expenses.

Any personal expenses incurred while the employee is traveling on school district related business, such as room service (*unless prior approval*), laundry, toiletries, entertainment, etc. are not reimbursable.

Miscommunication in the workplace is the one of the top causes of issues and can be reduced through clear and detailed policies and procedures. Take the time to review your travel and expense reimbursement policy and make sure it answers the questions. Feel free to reach out to us for some sample policies that we find work well.

SHARI DIAMOND, CIA & **ANGELA AVECILLAS**
PARTNER *STAFF ACCOUNTANT*

NEW RULE AMENDS
COMMUNITY ELIGIBILITY PROVISION

This final rule amends the **Community Eligibility Provision (CEP)** regulations by lowering the minimum **identified student percentage (ISP)** from 40 percent to 25 percent. Lowering the minimum ISP will give states and schools greater flexibility to offer meals to all enrolled students at no cost when financially viable. As a result of this rule, more schools are eligible to participate in CEP and experience the associated benefits, such as increasing students' access to healthy, no-cost school meals; eliminating unpaid meal charges; reducing stigma; and streamlining program administration and meal service operations.

THIS RULE IS EFFECTIVE OCT. 26, 2023.

To be eligible for CEP, an individual school, group of schools, or LEA must meet or exceed the established, minimum **identified student percentage (ISP)** in the school year prior to implementing CEP. The ISP is the percentage of enrolled students who are certified for free school meals without submitting a household application, such as those directly certified through specific federal benefits programs (*e.g., the Supplemental Nutrition Assistance Program (SNAP) and the Food Distribution Program on Indian Reservations (FDPIR)*). For CEP, students who are certified for free meals without a household application are *"identified students"* (*42 USC 1759a(a)(1)(F)(i)*; *7 CFR 245.9(f)(1)(ii)*)[2]. The ISP is calculated by dividing the total number of identified students by the total number of enrolled students:

IDENTIFIED STUDENT PERCENTAGE = # IDENTIFIED STUDENTS / # ENROLLED STUDENTS

This final rule lowers the minimum ISP from 40 percent to 25 percent and makes conforming changes to ISP-related requirements (*i.e., grace year eligibility and identification/notification/publication requirements*). Electing CEP is a voluntary decision made by LEAs based on their unique student populations. Prior to participating in CEP, LEA decisionmakers should consider student nutrition, educational, administrative, and financial factors. This rule does not impose any new requirements on LEAs or schools. Through this final rule an increased number of LEAs, schools, and groups of schools will be eligible to offer all students lunches and breakfasts at no-cost when it is financially viable. This final rule supports state and local choices to expand the availability of no-cost school meals for all students through programs supported by state or local funding.

For more information, please visit the USDA Food and Nutrition Service website.

SHARI DIAMOND, CIA
PARTNER

NATIONAL EFFORTS TO IMPROVE
K-12 SCHOOL CYBERSECURITY

In early August, the White House and the Department of Education announced a federal effort to bolster K-12 cybersecurity at a summit and not a moment too soon. Shortly after the announcement, the New Haven Connecticut public schools suffered a $6 million breach as the email of one of the school officials was compromised. Schools are known to have a lot of sensitive data that is marketable on the dark web. Hackers also know that many schools do not have sufficient resources, both in staff and dollars, to adequately mitigate the risks.

The ransomware attack at the **Los Angeles Unified School District (LAUSD)** last year showed that even with staff who are trained and tools to help prevent vulnerabilities, a school can still be compromised, and the damage can be severe. Learning from others who have lived through these events is paramount. The Superintendent of LAUSD participated in the recent summit and shared some sage advice of best practices for protecting schools. One in particular is maintaining a *"rolodex of influencers"* and ensure you call the FBI. Ensure that your emergency contacts include all cybersecurity experts that can help you manage a crisis. According to Paul Abbate, the deputy director of the FBI, you need the help of federal defenses to fight cybercriminals so the list should include the FBI. Other agencies are getting involved including the Education and Homeland Security departments, the CISA, the Federal Communications Commission and the White House.

The White House announced that several government agencies are stepping up to help. **The Federal Communications Commission (FCC)** is proposing a pilot program that would provide up to $200 million over three years for strengthening cybersecurity defenses. The money would be allocated from the Universal Service Fund which has been used in part to provide internet access to schools. **The Cybersecurity and Infrastructure Security Agency (CISA)** also plans to help train and assess cybersecurity practices at 300 new *"K-12 entities"* in the upcoming school year. Both the Federal Bureau of Investigation and National Guard Bureau will release new resources explaining how to report cybersecurity incidents.

The summit also resulted in other education technology companies committing to increasing their security posture and support for schools. Cloudflare, which is an IT service management firm, is offering free tools to help small school districts with minimizing cyber risks. PowerSchool, Google, and D2L indicated that their companies are taking steps to prevent malicious cyber activities as part of the White House efforts. Lastly, Amazon Web Services announced it will provide $20 million in grants to districts and state education agencies for cyber skill-building, along with free security reviews. The grant application is open through December 31, 2023. For more information about the grant click here.

SHARI DIAMOND, CIA
PARTNER

VIDEO-CONFERENCING:
PROTECTING AGAINST EAVESDROPPERS USING ZERIFY DEFENDER

October is cybersecurity awareness month. The way things are evolving with technology and **artificial intelligence (AI)**, every month should be about cybersecurity awareness. Hackers are getting more creative in finding areas where data can be exploited. Many video-conferencing platforms have provided an easy solution for doing business, but they can open private conversations to eavesdroppers and even with gated private rooms, they can be breached. Zoom changed their terms and conditions back in March 2023 and many have not noticed that under the new terms, Zoom has the right to use your video, audio, and chat data for its AI programs. While they have stated that Zoom will not use protected content that were already under the protection of the **Family Educational Rights and Privacy Act (FERPA)** and the **Health Insurance Portability and Accountability Act (HIPAA)**, which includes education records or protected health information, your meetings may not be as private and secure as you would like, want, or expect.

Enter Zerify: a US company located in New Jersey that offers solutions to strengthen your cybersecurity posture. One of their products is Zerify Defender, which locks down your microphone, camera, speakers, keystrokes, and more from being accessed. Zerify works on top of your video conferencing application, such as Zoom and Teams to ensure private confidential conversations stay private. Zerify Meet offers robust video conferencing for classrooms that is built with zero-trust architecture. Zerify API provides secure video calling.

Many data breaches are caused by keyloggers which grab user credentials when they are entered into websites and during network logon. Some of the malware can also capture the screen (*especially financial malware*) and modify the clipboard. With the rise in remote work and video conferencing, the camera, microphone and audio output are increasingly becoming the target of hackers.

School districts must comply with Education Law 2-d part 121 which requires the adoption of the National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity Version 1.1. (**NIST Cybersecurity Framework or NIST CSF**) as the standard for data security and privacy for educational agencies. The standards require that organizations *"prohibit remote activation of collaborative computing devices and provide indication of devices in use to users present at the device."* This pertains to notifying the user when their camera or microphone is accessed. Zerify Defender addresses this requirement by notifying the user when their camera or microphone is accessed and allows them to prohibit their use.

Zerify Defender takes a different approach. Rather than trying to detect malware, it protects the key data that the malware is after – keystrokes, screen shots, clipboard and media. This way, even if the malware escapes detection by anti-virus software, the important data is still protected. By locking down the keystrokes, screen, clipboard, camera, microphone and audio output, Zerify Defender protects the critical data of an endpoint in the event anti-virus software fails to detect malware.

Zerify Defender is endpoint security software for video-conferencing and protects your current video-conferencing infrastructure with military-grade security. The best way to protect your business from cybertheft and hacks is to lock down the paths a hacker would use to enter your device. When Zerify Defender locks your camera, the hacker cannot use your camera without you knowing. When Zerify Defender locks your clipboard, no hacker will be able to see what you have copied and pasted throughout the day.

Often due to limited budgets, a lack of network policy, and insufficient student and staff training in video conferencing technology, education facilities can become victims of cyber-attacks. While cybersecurity in online learning and classroom environments is necessary to protect against financial loss and prevent disruption, it's also crucial to protect students and faculty and staff from harm. Schools continue to be targets of cybercriminals due to the vast amounts of sensitive student and teacher data. Keeping confidential data private is critical to reducing such threats.

For more information, please visit **www.zerify.com**

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ARTIFICIAL INTELLIGENCE -
USE WITH CAUTION

As Artificial Intelligence, or AI, has been thrust into the public consciousness, many parents have become increasingly worried about its potentially negative effects on their children. In response to this, many school districts have been creating policies to ensure that teachers and students use AI responsibly. With input from key stakeholders such as administrators, teachers, students, IT departments, and the community an AI use policy should seek to enable teachers to supplement their students' learning rather than supplant it. Any sensible AI policy should also seek to emphasis AI with humans in the loop.

A cohesive AI policy should focus on ensuring that any AI will be used responsibly, equitably, and ethically. Policies must leverage automation to advance learning outcomes while protecting human decision making and judgment. They should also question the underlying data quality in AI models to ensure fair and unbiased pattern recognition and decision making in educational applications, based on accurate information appropriate to the current lesson plan. In order to ensure that all students are accurately represented in any AI data sets, a responsible policy should enable examination of how particular AI technologies, as part of larger edtech or educational systems, may increase or undermine equity for students. Lastly, the policy must take steps to safeguard and advance equity, including providing for human checks and balances and limiting any AI systems and tools that undermine equity.

When developing an AI policy, it may also be helpful to think about exactly how educators wish to utilize this new technology. Key stakeholders should ask themselves *"What is our collective vision of a desirable and achievable educational system that leverages automation to advance learning while protecting and centering human agency?"* and *"How and on what timeline will we be ready with necessary guidelines and guardrails, as well as convincing evidence of positive impacts, so that constituents can ethically and equitably implement this vision widely?"* Policy makers should also consider the fact that AI will bring privacy and other risks that are hard to address only via individual decision making. As a result, privacy protections should be carefully considered in any comprehensive policy. There should be clear limits on the ability to collect, use, transfer, and maintain personal data, including limits on targeted advertising. These limits should put the burden on platforms to minimize how much information they collect.

As previously mentioned, data privacy and safety should be a central part of any detailed AI policy. The development and deployment of AI requires access to detailed data. As discussed by Paul Trapani of LISTnet in a recent Cerini Connection, *"One of the downsides of the chat engine is what you're putting up there is not private data ... you have to realize you are effectively uploading this to this other company..."* This data goes beyond conventional student records (*roster and gradebook information*) to detailed information about what students do as they learn with technology and what teachers do as they use technology to teach. AI's dependence on data requires renewed and strengthened attention to data privacy, security, and governance. As AI models are not generally developed in consideration of educational usage or student privacy, the educational application of these models may not be aligned with the educational institution's efforts to comply with federal student privacy laws, such as FERPA, or state privacy laws.

Above all else, a proper AI policy should emphasize that teachers, learners, and others need to retain their agency to decide what patterns mean and to choose courses of action for their lesson plans. We must be careful not to hand over our control to the *"black boxes"* of AI wherein we don't understand how our inputs are used to generate AI responses. As Paul Trapani warned, *"We also don't know the full capabilities and the full dangers at the moment...[because] what happens is it has an input and has an output..[but] we don't really know exactly how it's doing what it's doing."* Teachers should teach their students to think critically about AI generated responses and not take them at face value. Questioning AI will help to ensure that students continue to take an active role in their educational journey rather than taking a back seat and letting AI do all the heavy lifting. Educators should ask themselves *"How precise are the AI models? Do they accurately capture what is most important? How well do the recommendations made by an AI model fit educational goals? What are the broader implications of using AI models at scale in educational processes?"*

Like with any new technology, AI raises a number of concerns for society as whole. Educators and other key stakeholders such as administrators, students, IT departments, however, have a particularly difficult task of addressing society's various AI concerns while also ensuring that AI is properly integrated into any future curriculum to keep students properly educated about this emerging technology. When developing an AI policy, school districts, and others, should focus on a few key areas. A well-developed AI policy should, first and foremost, be people centered while ensuring that AI is used responsibly, equitably, and ethically. Data privacy concerns are also a significant issue that must be addressed. A comprehensive policy must carefully consider what information is collected and set limits on the ability to collect, use, transfer, and maintain such data. Lastly, such policies should also promote transparency and allow, and even promote, questioning of the information generated by AI. Creating an effective AI policy will safeguard all users while also allowing AI to be used as a valuable educational resource. **ADAM BRIGANDI**, CPA, MBA
SUPERVISOR

ZERO-EMISSION SCHOOL BUS MANDATE - UPDATE

In early August, the **New York State Energy Research and Development Authority (NYSERDA)** released proposed eligibility guidelines for the Public School Bus Electrification Program being designed under the $4.2 billion Clean Water, Clean Air, and Green Jobs Environmental Bond Act of 2022. The proposed guidelines earmark at least $500 million for zero-emission school buses and infrastructure to assist municipalities applying for funding for projects that support the Act. The goal of the Act is to reduce greenhouse gas emissions 85% by 2050. New York State's requirement is that all school buses sold in New York State be zero emission by 2027 and all school buses on the road be zero emission by 2035.

PER NYSERDA:

▷ The Public School Bus Electrification Program will be a New York State-wide point-of-sale voucher program that provides discounts to eligible school bus fleet operators that purchase or lease zero-emission **battery electric (BEV)** or **hydrogen fuel cell electric (FCEV)** school buses and associated charging infrastructure. The program currently contemplates that vouchers will be disbursed directly to dealers and manufacturers to offset some or all of the incremental cost of eligible buses (*the difference in purchase price between zero-emission school buses and comparable diesel or gas-powered buses*).

▷ Charging infrastructure incentives may be disbursed directly to fleet operators. Funding may also be made available for eligible fleets to develop fleet electrification plans to inform electric school bus purchases. School buses must meet all current federal and New York State safety guidelines. The Bond Act requires that disadvantaged communities receive no less than 35%, with a goal of 40%, of the benefit of total Bond Act funds. In line with this goal, NYSERDA will aim to ensure at least 40% of the Public School Bus Electrification Program benefits disadvantaged communities. Buses domiciled in or serving disadvantaged communities and/or high-need school districts will receive consideration for higher incentive amounts.

Beginning in the 2024-25 school year, school districts will be required to annually submit to SED a progress report on the implementation of zero-emission school buses including:

▷ Sufficiency of the district's electrical infrastructure to support anticipated electrical needs.

▷ The availability and installation of charging or fueling stations and other components and capital infrastructure required to support the transition to all full implementation of zero-emission school buses.

▷ Whether workforce development reports have been created and implemented.

▷ Number and proportion of zero-emission school buses utilized by the district and/or contractors in the current year.

▷ Number and proportion of zero-emission school buses purchased or leased by the district and/or contractor in the current year and the total number anticipated for the next two years.

NONPROFIT ORGANIZATION THAT SUPPORTS SCHOOLS:
MUSICBREEDS: RHYTHM REACH!

Using music as the driver, this local nonprofit organization empowers young people to build successful careers with a program centered on leadership, finance, entrepreneurship, and employment training. MusicBreeds services middle school and high school students through their music focused after-school program, summer camp, and online learning center.

At Rhythm Reach, they believe in equipping young people with the necessary abilities to effectively navigate the job market and embrace careers in sound engineering, project management, networking specialist, clean/renewable energy, teaching artist, software developer, and more.

Their leadership training helps participants learn the capabilities needed for professional and community growth. They provide life skills, financial literacy, and entrepreneurial training for those interested in further enhancing their personal, professional, financial, and business development.

They are committed to providing expert mentorship and valuable resources to help participants reach their goals and unlock their full potential.

Join us today and become part of a vibrant community of young people dedicated to developing successful careers and achieving personal growth.

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NYSLRS ENHANCED REPORTING -
GOLD CERTIFICATION

Reminder: The New York State & Local Retirement System is requiring that all employers must switch to enhanced reporting by the end of 2023.

There are many benefits of enhanced reporting.

FOR EMPLOYERS:	FOR EMPLOYEES:
▶ *Maximize efficiency and improve service to employees*	▶ *Automatic enrollment of mandatory members*
▶ *Streamline member enrollments*	▶ *Reduce deficiencies*
▶ *Provide more accurate service credit info*	▶ *Service credit requests will be processed more quickly*
▶ *Reduce the number of inquiries from the retirement system*	▶ *Increased accuracy with benefit information*
▶ *Eliminate corrections to contribution and service credit payments*	▶ *Increased accuracy with payroll deductions for loans*
▶ *Eliminate the need to collect more information at the time an employee retires*	▶ *Streamline process for employee retiring*

to see if you are already doing this. If not, the site provides resources for you to transition to this reporting process.

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