



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

CHIEF FINANCIAL OFFICER
89 Washington Ave., Room 121, EB
Albany, New York 12234

April 12, 2021

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

FROM: Phyllis D. Morris, Chief Financial Officer

RE: School District Budget Coding of Federal Education Stimulus Funding

Please be advised that the 2021-22 enacted state budget included statutory language requiring the Office of the State Comptroller (OSC) to deem the federal education stimulus funds received under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) and the American Rescue Plan Act of 2021 (ARPA) as special aid funds.

Please see the below language included in section 9-c of A3006-C/S.2506-C:

§ 9-c. Notwithstanding any inconsistent provision of law, elementary and secondary school emergency relief funds and the governor's emergency education relief funds pursuant to the Coronavirus response and relief supplemental appropriations act, 2021 and the American rescue plan act of 2021 shall be deemed grants in aid and the state comptroller shall prescribe that any monies received therefrom by school districts shall be recorded and reported as special aid funds of the district.

cc: Commissioner Betty Rosa
John D'Agati
Sharon Cates-Williams
Daniel Morton-Bentley
Kim Wilkins
Julia Patane
Sean Giambattista
Jason Harmon
Christina Coughlin
Ed Lenart