



New York State Education Department

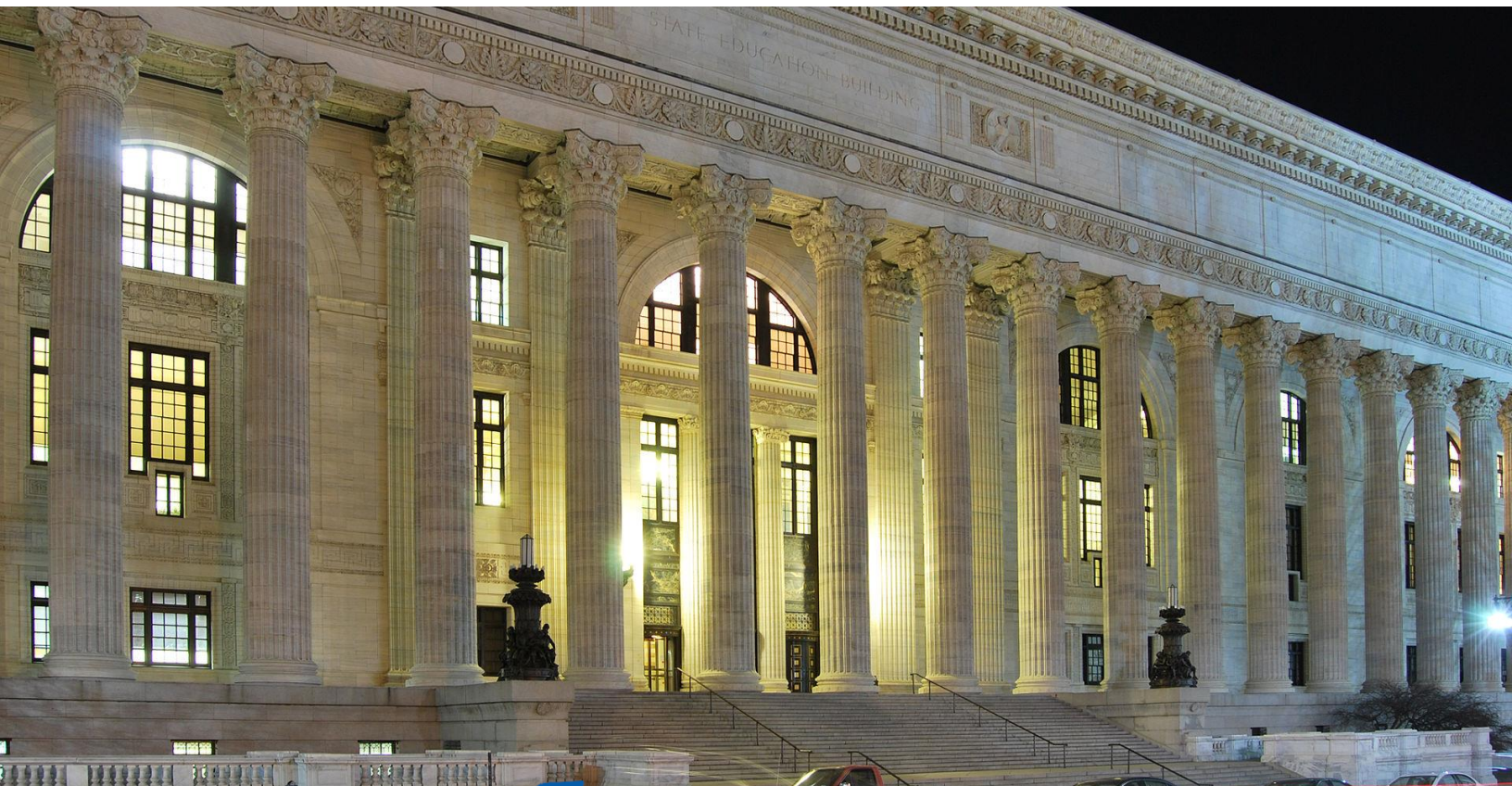
89 Washington Ave, Albany, NY
MaryEllen Elia, Commissioner

DRAFT FOR DISCUSSION PURPOSES

ESSA Financial Transparency Report

Preliminary Draft Guidance

May 2019



New York State
EDUCATION DEPARTMENT
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Commissioner of Education
President of the University of the State of New York
89 Washington Avenue, Room 111
Albany, New York 12234

E-mail: commissioner@nysed.gov
Twitter: @NYSEDNews
Tel: (518) 474-5844
Fax: (518) 473-4909

May 28, 2019

Dear School Administrators, Teachers, Parents, and Community Members:

The federal Every Student Succeeds Act (ESSA) requires that state education agencies collect and publish a financial transparency report for each school and district and for each charter school that summarizes expenditures on a per-pupil basis by local, state, and federal funding sources. This preliminary draft guidance document is the New York State Education Department's first step toward compliance with this provision.

ESSA Financial Transparency Reports will provide school districts and charter schools with new opportunities to review budgets, fostering innovative and productive conversations at the local level about the most effective ways to allocate resources. Financial transparency can have many advantages, including promoting equity, ensuring accountability, informing local decision-making, and identifying best practices to help drive improved outcomes for all schools and students.

I also recognize that the new financial reporting requirements present some challenges to schools: First, collecting and disseminating data will take time and effort on the part of district and school leaders and staff. Second, the reports will inspire conversations in communities that will likely require district and charter representatives to provide local context around the financial data presented in the reports. It is our intention that this guidance document – when finalized – will assist districts and charter schools in meeting those challenges.

I strongly encourage all school officials and stakeholders to seize this opportunity to review and provide feedback on this document before it is final. Your input will help us develop meaningful reports and related resources.

I look forward to your responses and to creating *ESSA Financial Transparency Reports* that are accessible to all New Yorkers with an interest in supporting equity of opportunity in education.

Sincerely,

A handwritten signature in cursive script that reads "MaryEllen Elia".

MaryEllen Elia
Commissioner

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DRAFT FOR DISCUSSION PURPOSES**Introduction**

In December 2015, the Every Student Succeeds Act (ESSA) was signed into law as the successor to the No Child Left Behind Act enacted in the 2000s, as amended by the Elementary and Secondary Education Act. Among a multitude of changes to the education landscape as a result of this federal legislation was the creation of a new financial transparency reporting requirement, whereby all local education agencies¹ (school districts and charter schools) would annually provide information about:

“[t]he per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local education agency and each school in the State for the preceding fiscal year.”
(Public Law 114-95, 129 STAT. 1802)

FACTS About ESSA Financial Transparency

- All LEAs in New York State are required to submit reports
- First year of reported data will be actual expenditures for the 2018-19 school year
- LEAs and other stakeholders will have an opportunity to provide feedback to this preliminary draft guidance
- Reporting will be uniform for all LEAs and will align with other reporting requirements, such as the ST-3 form and the *NYS School Funding Transparency Form*

States have wide latitude in determining how best to achieve compliance with this requirement. This preliminary draft guidance document outlines the New York State Education Department’s (NYSED) proposed approach to financial reporting in compliance with federal law.

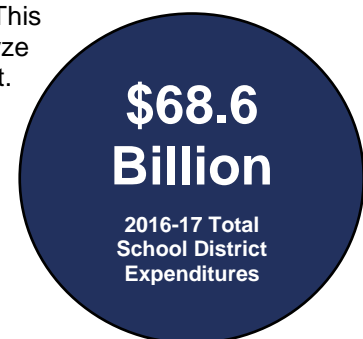
Total school spending in New York, from all sources, is nearly \$70 billion (see Figure 1). By comparison, the State spends \$70 billion on all other state operating funds programs. Transparency in this funding has broad implications for education in our State and is beyond an exercise in compliance. This provision of ESSA provides an opportunity for districts to review and analyze their methodologies for allocating resources among schools in their district. The ability to compare data among and across school buildings, districts, and charter schools throughout the state will help district and school leaders, parents, and community members determine how best to allocate resources in their communities. Per-pupil comparisons will allow district, charter, and school leaders to examine their practices and answer key questions such as:

- Do actual spending practices align with our stated goals?
- Is the district using its resources equitably across schools? How are charter schools effectively utilizing their resources?
- Are there areas where over- or underspending can be identified, and reallocations made?

Local education agencies will have a window during which their actual expenditure data from the 2018-19 school year can be reported, beginning in Fall 2019. Final reports will be publicly available on March 1, 2020. Final deadlines and submission instructions will be forthcoming in revised—and final—guidance.

Beginning with the 2018-19 school year, per State Education Law §3614—which was passed by the Legislature and became law as Chapter 59 of the Laws of 2018—the *NYS School Funding Transparency Form* required for certain school districts (expanding to all districts receiving Foundation Aid in the 2020-21 school year). While State law requires that the *NYS School Funding Transparency Form* is based on

Figure 1. Total NYS Expenditures



¹ The term “local education agency” refers to all public school districts and charter schools (from any authorizer) throughout New York State.

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allocations at the start of the school year, federal law requires that the *ESSA Financial Transparency Report* is based on actual expenditures after the end of the school year. Relevant sections of this draft guidance provide additional information about the differences and interactions between the *ESSA Financial Transparency Report* and the *NYS School Funding Transparency Form*. Districts should consult the information provided on the *New York State School Funding Transparency Form* homepage for more information: <https://www.budget.ny.gov/schoolFunding/index.html>.

ESSA requires that charter schools adhere to the same federal fiscal transparency reporting requirements applicable to district schools that are described in this document. These financial reporting requirements are similar to existing financial reporting requirements that all New York State Charter Schools already adhere to as part of the annual report process as set forth in Education Law §2857(2)(c). In order to streamline the financial reporting requirements for charter schools, and to prevent charter schools from having to report information twice, NYSED will streamline all charter school annual financial reporting requirements into the new *ESSA Financial Transparency Report*. The data reported under the *ESSA Financial Transparency Report* will include all financial metrics currently required for charter schools to report as enumerated in Commissioner's Regulation §199.3(c), including the charter school's annual independent audit. ESSA financial transparency reporting requirements do not abridge any financial data reporting requirements that the charter school's authorizer may require above and beyond these reporting requirements.

Preliminary Guidance Feedback Period and FAQs

While the report template and guiding principles are anticipated to largely remain in place, this edition of the guidance document is considered preliminary and draft, and **school districts, charter schools, and other interested parties are strongly encouraged to review it and provide any feedback to NYSED by July 17, 2019**. After taking this feedback into consideration, NYSED will publish a final version of this guidance in Summer 2019. Interested parties are encouraged to review this document and provide feedback through an online survey NYSED has created available at <https://www.surveymonkey.com/r/Financial-Transparency-Requirement-Feedback>. Suggestions can be directed at both the report categories and the ST-3 accounting guidance.

In addition, stakeholders are encouraged to submit questions for an FAQ document to be developed in conjunction with this guidance. FAQ suggestions may be sent to ESSAFinTrans@nysed.gov.

Stakeholder Engagement

This guidance document was developed over a multi-month period during which NYSED sought, received, and considered extensive feedback from a variety of stakeholders across New York State. NYSED's outreach and information sharing included contact with hundreds of school districts, BOCES, charter schools, and officials, including:

- **Beginning Spring 2017:** Participated in monthly video conferences with a multistate working group sponsored by the Edunomics Lab and the Council of Chief State School Officers (CCSSO)
- **Fall/Winter 2017:** Held preliminary feedback sessions with superintendents, business officials, and school board members
- **March 2018:** Presentation to the Board of Regents regarding the ESSA financial transparency requirement available at: <https://www.regents.nysed.gov/common/regents/files/Full%20Board%20-%20Monday%20--%20Every%20Student%20Succeeds%20Act%20Financial%20Transparency%20Requirement.pdf>
- **April 2018:** Met with Title I Committee of Practitioners
- **Spring/Summer 2018:** Began ongoing meetings with officials from the Big 5 City School Districts, including in-person meetings in NYC, Rochester, and Yonkers

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- **Summer 2018:** Requested and received feedback from Edunomics Lab/CCSSO on *NYS School Funding Transparency Form*
- **Fall/Winter 2018:** Held regional meetings (details below) and met with additional stakeholder groups, such as Alliance for Quality Education (AQE) and The Education Trust-New York
- **Winter 2018/Spring 2019:** Convened a working group of school business and communications officials to begin developing guidance document
- **Spring 2019:** Convened a group of charter school business officials as well as advocacy groups and independent auditors that work with charter schools
- **April 2019:** Presented to the Board of Regents regarding the ESSA financial transparency requirement available at: <https://www.regents.nysed.gov/common/regents/files/Full%20Board%20-%20Monday%20--%20Every%20Student%20Succeeds%20Act%20Financial%20Transparency%20Requirement.pdf>

Regional Meetings

In late 2018, NYSED conducted a series of regional meetings across the State to educate school officials about the ESSA financial transparency requirement and receive feedback on the most effective potential approaches and structures. In addition, a working group of school business practitioners was convened in Albany to provide immediate feedback during the development of this guidance.

Table 1. ESSA Financial Transparency Regional Meetings

Date	Regional Meeting Location(s)
August 20 and 22, 2018	New York City and Rochester
September 13, 2018	Long Island
September 14, 2018	Greater Capital Region and Southern Adirondacks
September 21, 2018	Finger Lakes
September 21, 2018	Central New York
September 26, 2018	Hudson Valley
September 28, 2018	North Country
October 3, 2018	Western New York
October 18, 2018	Southern Tier

During the Feedback Period, NYSED will continue to meet with interested stakeholder groups to review their comments and suggestions. If you would like to participate in these meetings, please contact your stakeholder group representatives to inquire if a meeting has been scheduled.

Opportunities and Challenges

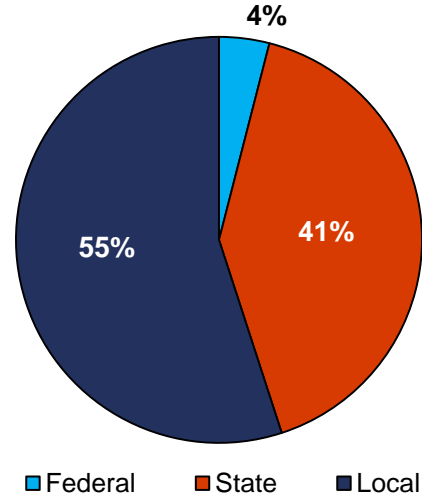
During the stakeholder engagement process, NYSED staff collected information from school district and charter school officials about the potential opportunities and challenges of implementing this requirement. Below is a list of opportunities for participants in this process to consider, a list of challenges that have been identified, and a response from NYSED to each challenge.

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The ESSA financial transparency requirement can provide opportunities:

- To create a better understanding of different methods of distributing resources and a chance for districts to change methodologies to shift away from a “one-size-fits-all” approach to resource allocation;
- For local education agencies to look at staffing resources in relation to their student populations;
- To clarify the use of function and object codes, ensuring a more universal standard, and to align practices with reporting requirements;
- To collaborate with other school business officials across regions and the state to share best practices and respond to challenges;
- To have a more granular understanding of spending and resource allocation, relying on local needs assessments;
- To review spending on educational programming within schools and districts;
- To redesign how budgeting is done at the district and school level.

Figure 3. Education Revenue Sources, Statewide²



The challenges below were shared by local education agency officials and NYSED has attempted, through this guidance, to address them as follows:

Table 2. Identified Challenges and Concerns and NYSED Response

Challenge / Concern	NYSED Response
Tracking and allocating specific types of expenditures to individual schools versus the district.	<p>This preliminary draft guidance provides explicit instructions about how various types of expenditures need to be reported at the school and/or district level; the format and use will apply universally to all districts.</p> <p>Local education agencies can provide suggested changes to these methodologies during the Feedback Period before NYSED finalizes them.</p> <p>As the department receives additional questions from districts implementing the requirement, it will make “frequently asked questions” available on the NYSED website.</p>
Ensuring proper contextual information will accompany the dollar values and support non-experts in making meaningful comparisons among the data. Teacher seniority, in particular, will be an important contextual component when considering per-pupil spending in district discussions.	<p>The draft report template includes space for demographic and contextual information that will be included in the final report; NYSED will continue to develop these metrics with feedback from the field.</p>
Making comparisons across districts that use ST-3 codes differently.	<p>NYSED understands that not all ST-3 codes are used in the exact same manner across all school districts but expects that this reporting process will spur movement toward uniformity and lead to improved comparability in the future. Charter schools are not required to submit</p>

² Percentages represent aggregate total statewide school district revenues in the 2016-17 school year; distribution of funds among individual school districts vary.

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Challenge / Concern	NYSED Response
	ST-3 data, so there will be some degree of discretion in compiling data.
Compliance will require additional school district resources and put a strain on business officers when budgeting for the next year is underway.	NYSED has worked to address this concern by allowing a window of time during which to submit reports rather than a single deadline, which provides districts with flexibility in scheduling.
Communicating the information and correcting misperceptions in communities; for example, creating understanding about the differences in per-pupil costs at the elementary and high school levels.	The draft report template includes important contextual information beyond simple dollar amounts to address known cost drivers and prevent misinterpretation. NYSED will work with local education agencies in cases where it may be necessary to include information addressing unique local circumstances.
Local decision-making will be based solely on what the reports reveal, rather than fostering discussions at the local level. Concern, in particular, about how this data will affect the public budget approval process.	NYSED is committed to collaborating with local education agencies to ensure the reports are used to promote the appropriate use of data in local decision-making.
Capacity of financial software systems to provide the information needed.	The Feedback Period provides an opportunity for local education agencies to flag any significant reporting issues prior to guidance being finalized.
Measuring quality instruction based solely on per-pupil expenditures; in some cases, higher spending may be occurring in schools with lower achievement.	As noted above, the contextual information included in the draft report template will assist in explaining legitimate spending differences among schools, districts, and charter schools.

Planning Ahead for Reporting

This section of the document will not appear in the final guidance. Its purpose is to provide recommendations regarding how local education agencies may begin to prepare for reporting.

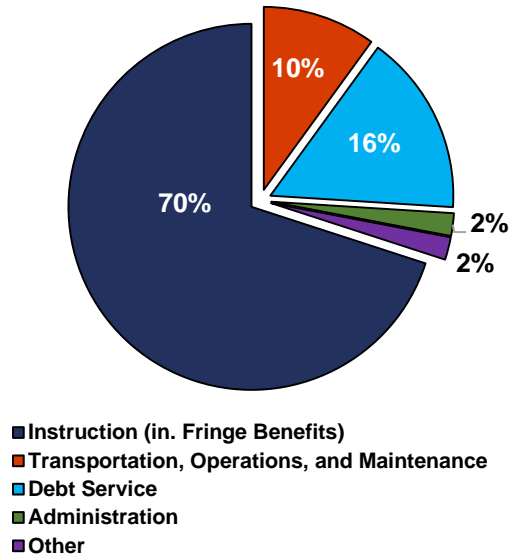
As school district and charter school officials review this preliminary draft guidance, we also recommend that they begin to compile data for their *ESSA Financial Transparency Reports* as well as consider how best to engage teachers, parents, and community members in report development. In addition, school officials may begin to develop communications plans that anticipate questions the data may raise. NYSED will be working with school districts, charter schools, and BOCES to develop communications tools to accompany the *ESSA Financial Transparency Reports* once they are final. School districts and charter schools may consider the following recommendations:

- Review existing district-level ST-3 data or charter school fiscal reports. While school-level data will not be available until the ESSA financial transparency reporting process is underway, nearly 30 years of district-level expenditure data is available through the NYSED Fiscal Profiles on the NYSED website at: http://www.oms.nysed.gov/faru/Profiles/profiles_cover.html. Charter school fiscal annual report data can be found on the NYSED website at: <http://www.p12.nysed.gov/psc/csdirectory/CSLaunchPage.html>. Important overall trends may be identified by reviewing that information.
- Conduct timely, accurate, and open communication about financial decisions throughout the school year. This helps stakeholders better understand the variables and unique local conditions that affect your budget.
- Allocate resources based on the needs of the students in each building in order to provide quality educational programs to all students, while also complying with applicable terms of collective bargaining agreements (e.g., students with disabilities, English language learners).

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- Begin to communicate with the community that these reports are forthcoming. Potential avenues to share this information include Board of Education/Board of Trustees meetings, newsletters, and staff meetings and notices.

Figure 2. How Education Dollars Are Spent Statewide³



- School district, charter school, and BOCES officials are encouraged to collaborate with one another on best practices, both in the allocation of resources and in the creation of informational materials.
- For school districts that completed a *NYS School Funding Transparency Form* for the 2018-19 school year, review the submission and examine how such data will change between that point in time and the final actuals to be reported for the ESSA financial transparency requirement. As a reminder, while State law requires that the *NYS School Funding Transparency Form* is based on allocations at the start of the school year, federal law requires that the *ESSA Financial Transparency Report* is based on actual expenditures after the end of the school year. For school districts that did not complete a *NYS School Funding Transparency Form*, review the reports of peer school districts for a sense of what the data show.
- For charter schools, review all existing financial reporting and consider how this guidance and template may affect internal processes.

School districts will utilize the existing ST-3 reporting structure to assign expenditures to the school and district levels, as well as to program detail areas (e.g., special education, pupil services) for the purposes of their *ESSA Financial Transparency Report*. Expenditures for the 2018-19 school year will be reported in the ST-3 in September 2019 as part of the annual State Aid claims process. The *ESSA Financial Transparency Report* will subsequently follow with local education agencies submitting by March 2020, using this same school year data.

Guiding Principles

Based on conversations with stakeholders, NYSED developed a set of guiding principles that served as a foundation for the design of the report and definitions of its components. The guiding principles are shared here to provide additional context for local education agencies to consider when compiling their financial data and may help school officials make determinations in cases where existing guidance fails to anticipate particular contingencies. Additional questions can be directed to ESSAFinTrans@nysed.gov.

- All actual expenditures at both the district and school level must be accounted for on a per-pupil basis unless otherwise excluded.
- Expenditures by the school district that are truly a central function (i.e., one that is shared equally by all schools in the district), such as the salary and benefits of the school district superintendent, should be allocated equally among all schools within the district through the “central cost” category. School districts will submit one set of data for the central costs, and the per-pupil amount will be reported identically for all schools. For charter schools, all expenditures will be categorized at the “charter school” level.
- Expenditures that are incurred over multiple schools, such as a special education itinerant teacher, must be accounted for in a manner that closely matches the actual expenditures among each school. For example, if such teacher spends one day per week at School A and four days per week

³ Percentages represent aggregate total statewide spending in the 2016-17 school year; distribution of funds among individual school districts vary.

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at School B, that teacher's salary and benefits must be allocated proportionately, with 20% to School A and 80% to School B.

- The segregation of expenditures by fund source (i.e., federal, state, and local) must be allocated according to the actual use among schools. For example, if a district receives a federal grant for use in two of its three schools, it must allocate those expenditures among the two schools for which the grant is targeted, and not uniformly among all schools.
- Reports of per-pupil expenditures are intended to provide insight into policy decisions made by district and school leaders and align with the pupil counts being used for the calculation. Expenditures that are fixed and/or not determined or affected by policymaking, collective bargaining, and budget development processes, as well as those that are for students that are not included within the pupil counts will, in general, be considered for categorization as a central district cost or excluded altogether. For example, transportation costs are treated as an excluded expenditure because districts are limited in their ability to significantly adjust policies by geography and nonpublic student transportation requirements. In addition, nonpublic students are not counted in the per-pupil calculation, so their related expenditures must be excluded.
- Calculated total expenditures for the entire district must reconcile with the school district's ST-3 filing. Charter schools will follow a similar structure, though they are not required to submit ST-3 data.
- Certain expenditures, such as all tuition payments reported in the .471 and .472 ST-3 codes, as well as debt service, transportation, and food service, may be excluded from the per-pupil calculation.
- For charter schools, fiscal data reporting is by charter, not at the education corporation level for education corporations that operate more than one charter school; at the network level; or at the site level for charter schools that operate at multiple sites. Some costs may be incurred at a level other than the charter. These costs should be aggregated or disaggregated, depending on the situation following the guidance below.

ESSA Financial Transparency Report Structure

The final *ESSA Financial Transparency Report* will be publicly accessible on the NYSED website. The report is intended to have data for both the individual school selected by the user and the district in which that school is located. NYSED is considering functionality in the report template that would allow users to view multiple schools within a district at the same time. While the final design and organization of the report will be completed later in 2019, Table 3 on the following page is a simplified graphical representation of the report, followed by specific details for each section to be used in conjunction with the ST-3 details in the appendices.

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Table 3. Draft Report View

School District/Charter School Demographic Background (Table 4)
<ul style="list-style-type: none"> Demographics and characteristics of the school district or charter school.
School Name and Grades Served
<ul style="list-style-type: none"> School name and grade levels will be identified by NYSED but customized by school districts where possible.
School-level Student Demographics and Selected Staffing Characteristics (Tables 5 and 6)
<ul style="list-style-type: none"> Demographic background of the students enrolled in the individual school (for districts only). Selected staffing characteristics of the school or charter school (e.g., years of experience).
Total Per-Pupil Expenditures (Table 7)
<ul style="list-style-type: none"> Total expenditures of the school per-pupil, compared to the district, county, and Statewide per-pupil expenditures among similar grade levels.
Report View One (Table 8)
<ul style="list-style-type: none"> School expenditures and central district costs per-pupil for instruction, administration, and all other expenses.
Report View Two (Table 9)
<ul style="list-style-type: none"> Total expenditures of the school per-pupil, including central district costs, by local/state federal funding source.
Program Area Detail (Table 10)
<ul style="list-style-type: none"> School and central district costs of selected program areas, as already included in Report Views One and Two, and possibly reported in multiple program detail areas.
Total Expenditures and Exclusions (Table 11)
<ul style="list-style-type: none"> Total expenditures and exclusions by exclusion type.
Fringe Benefit Calculation
<ul style="list-style-type: none"> For LEAs utilizing the fringe benefit methodology (rather than reporting actuals), the calculation behind personnel costs and benefits.

School District / Charter School Demographic Background

This introductory section to the report is intended to provide the viewer with a simple-to-understand demographic profile of the entire school district or charter, including measures of student need and district/charter fiscal capacity. **This section is intended to be fully pre-populated by NYSED using data already submitted through other means and requirements.** The elements displayed may include, but are not limited to:

Table 4. Draft School District Demographic Characteristics

Data Element	Purpose
School District/Charter School Name and BEDS Code	The identifiers of the school district or charter school as reported in the Student Information Repository System (SIRS). Some district or charter school names may vary from the colloquially used name.
Total P-12 Public Enrollment	The total enrollment of the school district or charter school, from prekindergarten through grade 12, using the same enrollment

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Data Element	Purpose
	count as the denominator for the per-pupil expenditure calculation.
Needs/Resource Category (or similar measurement)	A standard metric comparing school districts based on student need and fiscal capacity. Charter schools do not have a Needs Resource Category designation.
Measure of Student Need	A metric such as the Pupil Needs Index, which is currently used in the Foundation Aid formula, that provides additional weighting for students with disabilities, English language learners, and students who are economically disadvantaged.
Measure of School District Fiscal Capacity (Not Applicable to Charter Schools)	A metric that conveys the ability of the school district to raise revenue locally relative to the statewide average, such as the Combined Wealth Ratio.

School Name and Grade Levels Served

The name of the individual school, with the grade levels served, as reported in SIRS. The grade level information will be important for viewers. Different types of costs are associated with elementary and secondary school levels, and it is important to understand those differences when comparing per-pupil expenditure data. **This section is intended to be fully pre-populated by NYSED using data already submitted through other means and requirements.**

School-level Student Demographics

The third section of the report will provide additional measures of student need at the school level. These measurements may vary from the district-level data and are intended to provide context about how the school-level per-pupil expenditure data compares with other schools within the same district. For example, schools with higher levels of student need may have higher levels of investment.

This section is intended to be fully pre-populated by NYSED using data already submitted through other means and requirements.

For each measurement in this section, the individual school will be compared to the district as a whole. The elements displayed may include, but are not limited to:

Table 5. Draft School-level Student Demographic Characteristics

Data Element	Purpose
Total P-12 Public Enrollment	The total enrollment of the district and/or* school, using the same enrollment count as the denominator for the per-pupil expenditure calculation.
Economically Disadvantaged Percent	Percent of students within the district and/or* individual school who participate in, or whose family participates in, economic assistance programs, such as the free or reduced-price lunch programs, Social Security Insurance (SSI), Food Stamps, Foster Care, Refugee Assistance (cash or medical assistance), Earned Income Tax Credit (EITC), Home Energy Assistance Program (HEAP), Safety Net Assistance (SNA), Bureau of Indian Affairs (BIA), or Family Assistance: Temporary Assistance for Needy Families (TANF). If one student in a family is identified as low income, all students from that household (economic unit) may be identified as low income.
Students with Disabilities Percent	Percent of students within the district and/or* individual school with disabilities are those who have been identified as such by the Committee on Special Education and are receiving services under the Individuals with Disabilities Education Act (IDEA). Students with

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Data Element	Purpose
	<p>disabilities include those having an intellectual disability; hearing impairment, including deafness; speech or language impairment; visual impairment, including blindness; serious emotional disturbance; orthopedic impairment; autism; traumatic brain injury; developmental delay; other health impairment; specific learning disability; deaf-blindness; or multiple disabilities and who, by reason thereof, receive special education and related services under the IDEA according to an Individualized Education Program (IEP), Individualized Family Service Plan (IFSP), or a services plan.</p> <p>This data is as reported to SIRS and will align with what is reported on the <i>NYS School Funding Transparency Form</i>, though it will come from a different point in time.</p>
English Language Learner Percent	<p>Percent of students within the school district and/or* individual school identified as English Language Learners (ELLs), who, by reason of foreign birth or ancestry, speak or understand a language other than English and speak or understand little or no English, and require support in order to become proficient in English and are identified pursuant to Section 154.3 of Commissioner's Regulations.</p> <p>This data is as reported to SIRS and will align with what is reported on the <i>NYS School Funding Transparency Form</i>, though it will come from a different point in time.</p>

*The "or" in these cases is solely to be inclusive of charter schools and is not intended to imply that school districts do not need to report at the district and individual school level where indicated.

Selected Staffing Characteristics

This section will provide information about key staffing characteristics of the school district and/or* individual school. These characteristics contextualize the largest driver of school and district spending: personnel.

Table 6. Draft Staffing Characteristics Metrics

NOTE: In all cases, classroom teacher counts will include reading teachers and reading specialists, reading and literacy coaches, special education teachers, bilingual/ESL/ENL teachers, art teachers, music teachers, etc.

Data Element	Purpose
Measure of Class Size or Student/Teacher Ratio (TBD)	<p>A measure, such as average class size or student-to-teacher ratios, that conveys the extent to which staff counts and student enrollment may be driving reported expenditures.</p> <p>NYSED is soliciting feedback on the most appropriate measure to use in this space.</p>
Average Years of Teacher Experience	<p>The average number of years in total service (not just within the school district or individual school) of all classroom teachers. A higher level of experience may indicate higher salaries, depending on the levels and distribution of experience. This data will be complemented by the data elements below which explain the distribution of experience.</p>
Percent of Teachers with 0-3 Years of Experience	<p>The percentage of the total number of classroom teachers with 0-3 years of teaching experience at the start of the school year (excluding student teachers).</p> <p>Teachers with fewer years of experience tend to have lower salary and benefit costs than teachers with more years of experience.</p>

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Data Element	Purpose
	This data will align with what is reported on the <i>NYS School Funding Transparency Form</i> , though it may vary in point-in-time.
Percent of Teachers with 3+ Years of Experience	<p>The percentage of the total number of classroom teachers with more than three years of teaching experience as of the start of the school year (excluding student teachers).</p> <p>Teachers with more years of experience tend to have higher salary and benefit costs than teachers with fewer years of experience.</p> <p>This data will align with what is reported on the <i>NYS School Funding Transparency Form</i>.</p>

Total Per-pupil Expenditures

This section provides the aggregated per-pupil expenditures for the selected school. **All data will be aggregated by NYSED from school-level reports.**

Table 7. Draft Total Per-pupil Expenditures

Data Element	Purpose
Total Per-pupil Expenditures	The total expenditures, after exclusions, reported by the district for the individual school divided by the total P-12 public enrollment of the individual school.
Statewide Total Per-pupil Expenditures	Expenditures as reported for <u>all individual schools serving similar grade levels</u> in all school districts within the state, divided by the respective total P-12 public enrollment of the state.
County-wide Total Per-pupil Expenditures	<p>Expenditures as reported for <u>all individual schools serving similar grade levels</u> in all school districts within the county in which the reported individual school is located, divided by the respective total P-12 public enrollment of the schools in the county.</p> <p>Consideration is being given for appropriate comparisons for the Big 5 City School Districts.</p>
School District-wide Total Per-pupil Expenditures	Expenditures as reported for all schools within the school district in which the school is located, divided by the total P-12 public enrollment of the school district. For charter schools, expenditures per-pupil will be aggregated for the entire charter school.

Report View One: School and Central District Per-pupil Expenditures for Instruction, Administration, and All Other Expenditures

This section provides a broad overview of expenditures grouped according to instructional and administrative expenses. Each grouping will provide additional subgroup details on salaries, benefits, and other costs. Each grouping and subgrouping will be reported at the school and central district cost levels. All expenditures associated with each individual grouping and subgrouping will be reported as outlined in the appendices of this preliminary draft guidance. For charter schools, expenditures per-pupil will be aggregated for the entire charter school.

DRAFT FOR DISCUSSION PURPOSES**Table 8. Draft Per-pupil Expenditures by Instruction/Administration/All Other**

Grouping	Subgroupings
Instruction	School/Central District Classroom Salaries School/Central District Other Instructional Salaries School/Central District Instructional Benefits School/Central District Instructional All Other Non-personnel Costs
Administration	School/Central District Administrative Salaries School/Central District Administrative Benefits School/Central District Administrative All Other Non-personnel Costs
All Other	School/Central District All Other Salaries School/Central District All Other Benefits School/Central District All Other Non-personnel Costs

Report View Two: School and Central District Per-pupil Expenditures by Local/State/Federal Fund Source

This section provides a different perspective of the total reported expenditures in the instruction/administration/other construct above. Expenditures will be viewed as total expenditures funded by local and State resources combined, compared with total expenditures from federal funding resources. In addition, detail for certain federal grant programs will be specifically outlined. For charter schools, expenditures per-pupil will be aggregated for the entire charter school.

Table 9. Draft Per-pupil Expenditures by Local/State/Federal Fund Source

Grouping	Subgroupings
Local/State Funding Source	N/A
Federal Funding Source	Title I Part A Title II Part A Title III Part A Title IV Part A IDEA All Other Federal

School and Central District Cost-level Per-pupil Expenditures by Selected Program Areas

This section provides additional detail for specific program areas reported in the sections above. Unlike Report Views One and Two, these expenditures by program purpose may mix salaries, benefits, and other costs, as well as local/state funding and federal funding. Costs associated with one program detail area may also be reported in duplicate within another detail area, as appropriate (for example, a community schools program expenditure may also qualify as a pupil services expenditure). The intent of this section is to identify total school district and individual school spending on selected program areas. Each program detail area will be reported at both the school and district levels. For charter schools, expenditures per-pupil will be aggregated for the entire charter school.

DRAFT FOR DISCUSSION PURPOSES**Table 10. Draft Per-pupil Expenditures by Program Detail Areas**

Program Detail Area	Description
Special Education	All expenditures (including personnel and nonpersonnel) related to providing special education and related services to students under the Individuals with Disabilities in Education Act (IDEA) according to an Individualized Education Program (IEP), Individualized Family Service Plan (IFSP), or a services plan.
ELL/MLL Services	All expenditures (including personnel and nonpersonnel) related to English language learners (ELLs)/Multilingual learners (MLLs).
Pupil Services	This category includes a wide variety of expenditure types, including instructional materials, health and guidance services, and athletics. Consult the ST-3 code listings in the appendices for more specific information.
Community Schools Programs	All expenditures (including personnel and non-personnel) related to the provision of a community schools program. Expenditures may be associated with the Community Schools Setaside within Foundation Aid, any separately awarded Community Schools Grants, or any other service or equipment that is locally defined as being a component of a community schools program.
BOCES Services	All non-exclusion expenditures related to Cooperative Service Agreements (Co-SERs) with Boards of Cooperative Education Services (BOCES) for the provision of services. For pupils attending BOCES on a full-time basis that are excluded from the pupil counts used in the per-pupil calculation, those BOCES expenditures must be excluded from this program area detail as well.
Prekindergarten	All expenditures for prekindergarten programs, excluding funds paid to Community-Based Organizations (CBOs) for administering programs and expenditures for preschool special education.

Total School District Expenditures and Exclusions by Type

This last section provides details about the total expenditures of the school district (not on a per-pupil basis), while also displaying the total amount of expenditures that are excluded for the per-pupil calculations. The excluded categories are listed below and addressed in greater detail in Appendices A and B. The excluded expenditures will align with the exclusions from the *NYS School Funding Transparency Form*. For charter schools, these exclusions should not include services provided at no cost from the district but should include services that are paid for and are not reimbursed by the district.

Table 11. Draft Exclusions from Per-pupil Expenditures

Exclusion	Description
Transportation	School districts are required to provide transportation services for nonpublic students. Since those students are not included in the enrollment count to be used for the per-pupil calculations, the associated expenses should be removed. School districts will not be expected to disaggregate transportation expenses according to public school students and nonpublic students served. Accordingly, all transportation services are excluded.
Charter School Tuition	School districts provide a per-pupil tuition payment to charter schools for the students who reside within the district and attend a charter school. Charter pupils will be accounted for in charter schools' financial

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Exclusion	Description
	transparency reports and will not be included within the public district enrollment. As a result, these tuition payments will be excluded as well.
Other Tuition	<p>Similar to payments made to charter schools, school districts pay tuition to certain other schools. Again, as the enrollment count will not be included within the school district's enrollment count, the associated expenditure will be excluded. Other tuition paid includes:</p> <ul style="list-style-type: none"> • Tuition to Other School Districts (excluding Special Act Districts) • SWD Early Intervention Program Tuition • SWD—Preschool Education (§4410) Tuition • SWD—Summer Education (§4408) Tuition • State-Supported Schools for the Blind & Deaf (§4201) Tuition • BOCES Instructional Programs (Full-time Only)
Debt Service	Debt service payments for bonds and other borrowing instruments that have been undertaken for capital projects and other purposes will be excluded.
Other	<p>Certain other expenditures and reported financial data, including the food service fund, the public library fund, and interfund transfers, will be excluded and reported as an "other" exclusion. Other exclusions include:</p> <ul style="list-style-type: none"> • Services Provided to Nonpublic Schools • Services Provided to Charter Schools • Payments to Community-Based Organizations for Prekindergarten

Report Submission Instructions

ESSA Financial Transparency Report Submission Process

Note: NYSED is currently developing the process for submitting the necessary school and district level data required for the *ESSA Financial Transparency Report*. In the final guidance, this section will provide more detail about the logistical aspects of submission.

It is expected that local education agencies will report total expenditures for each of the required categories. NYSED will use the appropriate existing enrollment counts from SIRS to compute the per-pupil expenditures that will be displayed on the public reports. The submission template may mirror the following draft approach, with math functions calculated by NYSED:

Table 12. Draft Data Submission Template

Report View Categories	District-wide Entries/Calculations	Individual School Entries/Calculations
Report View One		
School-Level Spending		
A. Instruction	Sum of District (A1 + A2 + A3 + A4)	Sum of School (A1 + A2 + A3 + A4)
A1. Classroom Salaries	Auto-generated sum of all schools	[LEA will enter total expenditures]
A2. Other Instructional Salaries	Auto-generated sum of all schools	[LEA will enter total expenditures]
A3. Instructional Benefits	Auto-generated sum of all schools	[LEA will use fringe rate calculation on page 19]

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Report View Categories	District-wide Entries/Calculations	Individual School Entries/Calculations
A4. Professional Development	Auto-generated sum of all schools	[LEA will enter total expenditures]
B. Administration	Sum of District (B1 + B2 + B3)	Sum of School (B1 + B2 + B3)
B1. School Administrative Salaries	Auto-generated sum of all schools	[LEA will enter total expenditures]
B2. School Administrative Benefits	Auto-generated sum of all schools	[LEA will use fringe rate calculation on page 19]
B3. Other School Administrative Costs	Auto-generated sum of all schools	[LEA will enter total expenditures]
C. All Other Spending	Sum of District (C1 + C2 + C3)	Sum of School (C1 + C2 + C3)
C1. All Other Salaries	Auto-generated sum of all schools	[LEA will enter total expenditures]
C2. All Other Benefits	Auto-generated sum of all schools	[LEA will use fringe rate calculation on page 19]
C3. All Other Non-personnel Costs	Auto-generated sum of all schools	[LEA will enter total expenditures]
D. <u>Total School Level</u>	<u>Sum of District (A + B + C)</u>	<u>Sum of School (A + B + C)</u>
Central District-Level Spending		
E. Instruction	Sum of District (E1 + E2 + E3 + E4)	N/A
E1. Classroom Salaries	[LEA will enter total expenditures]	N/A
E2. Other Instructional Salaries	[LEA will enter total expenditures]	N/A
E3. Instructional Benefits	[LEA will use fringe rate calculation on page 19]	N/A
E4. Professional Development	[LEA will enter total expenditures]	N/A
F. Administration	Sum of District (F1 + F2 + F3)	N/A
F1. Central Administrative Salaries	[LEA will enter total expenditures]	N/A
F2. Central Administrative Benefits	[LEA will use fringe rate calculation on page 19]	N/A
F3. Other Central Administrative Costs	[LEA will enter total expenditures]	N/A
G. All Other Spending	Sum of District (G1 + G2 + G3)	N/A
G1. All Other Salaries	[LEA will enter total expenditures]	N/A
G2. All Other Benefits	[LEA will use fringe rate calculation on page 19]	N/A
G3. All Other Non-personnel Costs	[LEA will enter total expenditures]	N/A
H. <u>Total Central-District Level</u>	<u>Sum of District (E + F + G)</u>	N/A - All schools will be assigned the same district-wide per-pupil amount on the public report.
I. <u>Total Spending</u>	<u>Sum of District (D + H)</u>	<u>Sum of School (D + H)</u>
Report View Two		
J. <u>Total Local/State Spending</u>	Auto-generated sum of all schools	[Enter expenditures]
K. <u>Total Federal Spending</u>	Sum of District (K1 + K2 + K3 + K4 + K5 + K6)	Sum of School (K1 + K2 + K3 + K4 + K5 + K6)
K1. Federal Title I Part A	Auto-generated sum of all schools	[LEA will enter total expenditures]
K2. Federal Title II Part A	Auto-generated sum of all schools	[LEA will enter total expenditures]
K3. Federal Title III Part A	Auto-generated sum of all schools	[LEA will enter total expenditures]
K4. Federal Title IV Part A	Auto-generated sum of all schools	[LEA will enter total expenditures]

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Report View Categories	District-wide Entries/Calculations	Individual School Entries/Calculations
K5. IDEA	Auto-generated sum of all schools	[LEA will enter total expenditures]
K6. All Other Federal	Auto-generated sum of all schools	[LEA will enter total expenditures]
L. <u>Total Spending</u>	<u>Sum of District (J + K)</u> <u>Must Match Row I</u>	<u>Sum of School (J + K)</u> <u>Must Match Row I</u>
Program Detail Areas		
School-Level Spending		
M. Special Education	Auto-generated sum of all schools	[LEA will enter total expenditures]
N. ELL/MLL Services	Auto-generated sum of all schools	[LEA will enter total expenditures]
O. Pupil Services	Auto-generated sum of all schools	[LEA will enter total expenditures]
P. Community Schools Programs	Auto-generated sum of all schools	[LEA will enter total expenditures]
Q. BOCES Services	Auto-generated sum of all schools	[LEA will enter total expenditures]
R. Prekindergarten	Auto-generated sum of all schools	[LEA will enter total expenditures]
District-Level Spending		
S. Special Education	[LEA will enter total expenditures]	N/A
T. ELL/MLL Services	[LEA will enter total expenditures]	N/A
U. Pupil Services	[LEA will enter total expenditures]	N/A
V. Community Schools Programs	[LEA will enter total expenditures]	N/A
W. BOCES Services	[LEA will enter total expenditures]	N/A
X. Prekindergarten	[LEA will enter total expenditures]	N/A
Total District Expenditures and Exclusions		
Y. Total Expenditures	Sum of I + Z (For school districts, must match ST-3)	N/A
Z. Total Exclusions	Sum of District (Z1 + Z2 + Z3 + Z4 + Z5)	
Z1. Transportation	[LEA will enter total expenditures]	N/A
Z2. Charter School Tuition	[LEA will enter total expenditures]	N/A
Z3. Other Tuition	[LEA will enter total expenditures]	N/A
Z4. Debt Service	[LEA will enter total expenditures]	N/A
Z5. Other	[LEA will enter total expenditures]	N/A
Fringe Rate Calculator	N/A	N/A

School District and Charter School Data Preparation

As school districts and charter schools close out their school year finances, officials should begin preparing data for submission using the following instructions. (As a reminder, at this time these directions are preliminary and draft.)

School Levels Required for Reporting

Within each school district, each registered school—regardless of the physical location or configuration—will require a separate *ESSA Financial Transparency Report* submission. For school districts with only one registered school, the methodology provided in this guidance should still be used, to the greatest extent

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practicable, to disaggregate expenditures between a “central district level” and a “school level,” even though there are not multiple schools for reporting purposes. NYSED will give special consideration to additional schools that are currently (or expected to be) reported on the *NYS School Funding Transparency Form* but that might not otherwise be designated as a registered school.

For charter schools, reporting will be at the charter school level and for each charter school. Charter schools should not aggregate financial reporting to the Education Corporation or network level. Charter schools will utilize their existing financial data reporting system for the collection of financial data to be submitted through the *ESSA Financial Transparency Report*. The following sections may not apply to charter schools. Charter schools should assign expenditures into the category that best fits the classifications enumerated in the NYSED ST-3 system as outlined in this document.

Data Point-in-Time

For the *ESSA Financial Transparency Report*, school districts should use the same expenditure data they will use for their school year ST-3 submissions to NYSED’s State Aid Office. NYSED will develop a process for reviewing the *ESSA Financial Transparency Report* for when revisions are made to ST-3 data at a future date.

Expenditure Assignments

Using the ST-3 code listing in the appendices of this guidance, districts will assign reported expenditures by object and purpose in up to three category groups:

- 1) instructional/administrative/other,
- 2) local/state/federal fund source, and
- 3) program detail area, where appropriate.

Expenditures in excluded codes need only be assigned to the appropriate exclusion code.

Draft Example ST-3 Code Assignments

In the example below, assume that a school only has two ST-3 codes in which they report expenditures: Chief School Administrator Non-instructional Salaries and Instruction-Teacher Salaries 4-6, neither of which has any associated benefits. The table below summarizes each way that the expenditures are to be assigned for the purposes of this report.

Table 13. Draft Example ST-3 Code Assignments

ST-3 Code/Title	Report View One Type (See Table 8)	Report View One Subgrouping (See Table 8)	Report View Two (See Table 9)	Program Detail Area (See Table 10)	Total Amount
A1240.16 – Chief School Administrator Non-instructional Salaries	Central District Costs	Central Administrative Salaries	Local/State	N/A	\$1,000
A2110.12 – Instruction-Teacher Salaries 4-6	School Costs	Instructional Salaries	Local/State	Special Education ELL/MLL Services	\$1,000

Draft Example of Assigning Expenditures

In this example, there is one teacher who spends half of their time in general education, one quarter of their time in special education, and one quarter of their time in providing ELL/MLL services. For Report View One and Two categories, the full amounts for both the Administrator and Teacher would be reported in the appropriate slot (in this case, Central Administrative Salaries and Instructional Salaries, respectively). For Program Detail Area Categories, the expenditures for the teacher will be allocated based on the FTE for the particular service. In this case, 0.25 will be assigned to Special Education and 0.25 will be assigned to ELL/MLL Services.

DRAFT FOR DISCUSSION PURPOSES**Table 14. Draft Example of Assigning Expenditures**

Report View Categories	A1240.16	A2110.12
Central District or School	Central District	School
Local/State or Federal	Local/State	Local/State
Instructional Salaries	\$0	\$1,000
Instructional Benefits	\$0	\$0
Professional Development	\$0	\$0
School/Central Administrative Salaries	\$1,000	\$0
School/Central Administrative Benefits	\$0	\$0
Other School/Central Administrative Costs	\$0	\$0
All Other Salaries	\$0	\$0
All Other Benefits	\$0	\$0
All Other Costs	\$0	\$0
Special Education	\$0	\$250
ELL/MLL Services	\$0	\$250
Pupil Services	\$0	\$0
Community Schools Programs	\$0	\$0
BOCES Services	\$0	\$0
Prekindergarten	\$0	\$0

Instructional/Administrative/All Other Reporting Instructions**Salaries**

For salaries in the instructional, administrative, and other Report View One groupings, actual salaries at the district and school level should be used. Consult the appendices for specific ST-3 account codes associated with these items.

As demonstrated in the example above, when salaries for any of the categories, if certain teachers or employees provide services at multiple school sites, prorate the cost of their services across those sites based on the percentage of their FTE hours that they spent at each site.

Benefits

When calculating benefits for the Report View One groupings, school districts and charter schools will use a methodology similar to the benefits calculation in the *NYS School Funding Transparency Form*. This approach facilitates the allocation process by using one average rate (see calculation below) rather than multiple different rates based on benefit type and/or bargaining unit. The Fringe Rate Calculator is included in the draft report template and is described below.

First, calculate a “district average fringe rate for allocation of employee benefits” as follows:

1. Add together the total amounts of employee benefits paid during the year for all employees from the General Fund and the Special Aid Fund (i.e., accounts with object code .8).

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2. Then, subtract the total expenditures for Other Post-Employment Benefits (OPEB) from the sum from Step 1.
3. Next, add together the total salaries and wages to be paid in the school year for all employees from the General Fund and the Special Aid Fund (i.e., accounts with the object code .1).
4. Divide the net benefits calculated above (difference from Step 2) by the salaries above (sum in Step 3) to determine an average fringe rate for active employees.

Once salaries have been assigned to the appropriate Report View One Subgroupings, multiply the total salary in each subgrouping by the computed average fringe rate and use the product for reporting in the benefits subgroupings.

Likewise, the same methodology can be used for assigning fringe benefits to Program Detail Areas.

Note: Districts may elect to forgo the methodology and report actual benefits associated with the reported salaries for each category, if such data is available.

All Other Costs

For each Report View One grouping, the “all other non-personnel costs” field will incorporate all other expenditures not included in the salary and benefits subgroupings (and in the case of the instruction category, professional development). The expenditures to be included within this category, by ST-3 codes, are outlined in the appendices.

Local/State/Federal Fund Source Reporting Instructions

Federal Fund source expenditures are those that are reported in the Special Aid Fund for Part A of Titles I, II, III, and IV, as well as IDEA and any other federal funding source.

All other expenditures, including non-federal expenditures within the Special Aid Fund, are reported in the local/State funding source total, except for the expenditures reported in the exclusion categories.

Program Detail Area Reporting Instructions

As noted in the report structure section on page 14, the Program Detail Areas are intended to provide additional context for key program areas that are included in the instructional and administrative components of Report View One. These amounts are not additive to either Report View One or Two but rather are a different snapshot of the types of programmatic spending that is occurring within the school and district. For each of the Program Detail Areas, total expenditures for all objects from all sources will be reported, at both the central district and individual school levels.

It is possible that expenditures could fall across multiple categories; as such, there will not be a cumulative total within the report view.

For full explanations of the following Program Detail Areas, refer to the report structure section.

Special Education

All expenditures for Special Education, including instructional and noninstructional salary and benefits, from all revenue sources are to be included in this program detail area.

ELL/MLL Services

All such expenditures for ELL/MLL services, including instructional and noninstructional salary and benefits, from all revenue sources are to be included in this program detail area.

Pupil Services

This category includes a wide variety of expenditure types, including instructional materials, health and guidance services, and athletics. The ST-3 code listings in the appendices outline each of the specific spending areas that should be included in adding expenditures together for this program detail area.

Community Schools Programs

All such expenditures for community schools programs, including instructional and noninstructional salary and benefits, from all revenue sources, are to be included in this program detail area.

DRAFT FOR DISCUSSION PURPOSES**BOCES Services**

Expenditures for BOCES Services (which will be included in .49 object codes) must be disaggregated into three categories, two of which will be included within the BOCES Services Program Detail Area, one of which will be an exclusion:

1. BOCES services for part-time students (program area detail): the total value of expenditures for students participating in a part-time BOCES program but still attending a school within the district.
2. BOCES administrative services (program area detail): the total value of expenditures for BOCES administrative services, such as back-office business functions.
3. BOCES services for full-time instructional programs (exclusion): the total value of expenditures for students who attend BOCES full-time and are not attending a school within the district.

Data Fidelity with District-level ST-3 Reporting

When school districts prepare the *ESSA Financial Transparency Report*, total reported expenditures from the school and district levels combined with the total exclusions should be equal to the total reported expenditures on the ST-3. NYSED is exploring options to assist in the data verification process.

More specific information on this topic will be provided in the final guidance document.

Implementation Timeline and Deadlines

The table below highlights the current expected timeline for the submission and publication of the *ESSA Financial Transparency Reports*. This section will be further revised and updated at the completion of the Preliminary Draft Guidance Feedback Period.

Table 15. Draft Implementation Timeline and Deadlines

Date	Activity
May 30, 2019	Release Preliminary Draft Guidance
May 30-June 30, 2019	Preliminary Draft Guidance Feedback Period
July 17, 2019	Preliminary Draft Guidance Feedback Deadline
Summer 2019	Release Final Guidance
Fall 2019	Open data submission period for school districts and charter schools
March 1, 2020	Final <i>ESSA Financial Transparency Reports</i> due and published

State School Funding Transparency Form (Education Law §3614)

Beginning with the 2018-19 school year, Education Law §3614—which was passed by the Legislature and became law as Chapter 59 of the Laws of 2018—requires school districts to “annually submit to the commissioner [of the State Education Department] and the director of the budget ... a detailed statement of the total funding allocation for each school in the district for the upcoming school budget year” in a “form developed by the director of the budget, in consultation with the commissioner [of the State Education Department].”

Based on the ST-3 financial information that school districts already report to NYSED and is being used for the *ESSA Financial Transparency Reports*, the *New York State School Funding Transparency Form* captures school districts’ methodologies and/or rationales for school-level funding determinations, including

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funding from state, local, and federal sources. In addition, the form surveys school districts' projected centralized district costs, school-level student and staff information, school-level allocations for various programs, and—if applicable—school-level allocations under any locally implemented per-pupil funding formula.

For 2018, the form consisted of seven parts:

- **Part A—District-Level Information:** This part captures school district contact information, as well as data on the district's total budgeted spending and projected spending on certain centralized costs which cannot be allocated—or meaningfully allocated—at the individual school level. In addition, this part captures districts' projected spending on other centralized costs which will be included in districts' school level per-pupil calculations.
- **Part B—Basic School-Level Information:** This part captures basic school-level enrollment data, school-level student demographic data (i.e., students eligible for free or reduced-price lunch, English language learners, students with disabilities), and school-level staffing information, as well as data on the grades served by each school.
- **Part C—Basic School-Level Allocations:** This part captures districts' school level allocations by object and purpose. Items to be reported as school-level allocations by object include personal service for classroom teachers and other school staff, employee benefits, and other contractual services. Categories to be reported as school-level allocations by purpose include general K-12 education and prekindergarten education, special education and preschool special education, and instructional support items. Part C also asks districts to report each school's allocation by funding source (State/local funding vs. federal funding) and calculates school-level per-pupil allocations.
- **Part D—Prekindergarten and Community Schools Programming:** This part captures prekindergarten, community schools, and student- and family-based programming data at the school level. This includes prekindergarten student enrollment and school-level allocations by purpose for community schools and student- and family-based services (e.g., community schools coordinators, health services, academic services, extended day programming).
- **Part E—Locally Implemented Funding Formula:** If a school district uses a locally implemented formula (e.g., New York City's Fair Student Funding formula) to determine a sizable portion of the funding allocated to its individual schools, this part requires the district to report each school level formula amount, and—if applicable—the amount of funding the formula would provide each school when the formula is fully funded.
- **Part F—Narrative Description:** This narrative part asks school districts to explain their process/methodology/rationale for school-level funding determinations. In addition, this part gives school districts the opportunity to explain any factors that may cause the reported school-level data to appear anomalous.
- **Part G—Certification of Authority and Accuracy:** This part requires the school district's superintendent (or chancellor in the case of New York City) to certify the accuracy and completeness of the district's New York State School Funding Transparency Form submission.

If districts' submissions are inaccurate or incomplete, or not in the format required by the Division of the Budget and State Education Department, the district's annual State Aid increase will be temporarily withheld until the district has submitted the form in compliance with Education Law §3614.

For 2018, the 76 school districts (a) with four or more schools as reported in NYSED's 2016-17 School Report Card database which receive more than 50 percent of their total revenue from State Aid as reported in NYSED's 2015-16 Fiscal Profiles Masterfile or (b) located in a city with a population of more than one million were required to complete and submit the *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department.

For 2019, the 306 school districts with four or more schools as reported in NYSED's 2016-17 School Report Card database will be required to complete and submit the *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department.

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Beginning in 2020, all 673 school districts receiving Foundation Aid will be required to submit the *New York State School Funding Transparency Form* annually to the Division of the Budget and State Education Department.

The *ESSA Financial Transparency Report* and guidance has been developed to ensure maximum comparability between the two reports, recognizing that they are capturing data at different points in time—the *New York State School Funding Transparency Form* is based on estimates at the time of school budget adoption and the *ESSA Financial Transparency Report* is based on final actual expenditures after the end of the school year.

For more information on the New York School Funding Transparency Form and Education Law §3614, please consult the New York School Funding Transparency homepage at <https://www.budget.ny.gov/schoolFunding/index.html>. Additional information about the 2019 *New York State School Funding Transparency Form* reporting cycle will be available in July 2019.

Underfunded High-Need Schools Report

The 2019-20 Enacted Budget provided an additional requirement for school districts that submitted a *New York State School Funding Transparency Form* in the prior year. Beginning in 2019, such districts with “underfunded high-need schools” as identified by the Division of the Budget based on a methodology prescribed in statute will be required to (a) prioritize identified schools for funding in the upcoming school year, and (b) submit a report to the Commissioner of Education on how the district effectuated an appropriate level of funding for the schools. More information on this reporting requirement will be forthcoming in a future update to this guidance.

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Appendix A: ESSA Financial Transparency Requirements by ST-3 Code

Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
ST-3 - Schedule A3 - General Fund Revenues: N/A - Financial Transparency Report is for Expenditures, Not Revenues					
ST-3 - Schedule A4a - General Fund Expenditures					
A1010.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1010.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1010.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1010.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1010.49	General Support - Board of Education; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1010.0	General Support - Board of Education; Total Board of Education	Central	Multiple (See above)	Multiple (See above)	
A1040.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1040.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1040.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1040.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1040.0	General Support - Board of Education; Total District Clerk	Central	Multiple (See above)	N/A	
A1060.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1060.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1060.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1060.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1060.0	General Support - Board of Education; Total District Meeting	Central	Multiple (See above)	N/A	
AT1099.0	General Support - Board of Education; Total Board of Education	Central	Multiple (See above)	Multiple (See above)	
A1240.15	General Support - Central Administration; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central -	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
				Prekindergarten, as appropriate	
A1240.16	General Support - Central Administration; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1240.2	General Support - Central Administration; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1240.4	General Support - Central Administration; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1240.45	General Support - Central Administration; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1240.0	General Support - Central Administration; Total Chief School Administrator	Central	Multiple (See above)	N/A	
A1310.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1310.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1310.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1310.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1310.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1310.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1310.0	General Support - Finance; Total Business Administration	Central	Multiple (See above)	Multiple (See above)	
A1320.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1320.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1320.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1320.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1320.0	General Support - Finance; Total Auditing	Central	Multiple (See above)	N/A	
A1325.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1325.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1325.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1325.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1325.0	General Support - Finance; Total Treasurer	Central	Multiple (See above)	N/A	
A1330.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1330.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1330.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1330.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1330.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1330.0	General Support - Finance; Total Tax Collector	Central	Multiple (See above)	Multiple (See above)	
A1345.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1345.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1345.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1345.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1345.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1345.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1345.0	General Support - Finance; Total Purchasing	Central	Multiple (See above)	Multiple (See above)	
A1380.4	General Support - Finance; Fiscal Agent Fee	Central	G3 - All Other Non-personnel Costs	N/A	
AT1399.0	General Support - Finance; Total Finance	Central	G3 - All Other Non-personnel Costs	N/A	
A1420.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1420.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1420.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1420.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1420.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1420.0	General Support - Staff; Total Legal	Central	Multiple (See above)	Multiple (See above)	
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1430.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1430.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1430.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1430.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1430.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1430.0	General Support - Staff; Total Personnel	Central	Multiple (See above)	Multiple (See above)	
A1460.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1460.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1460.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1460.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1460.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1460.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1460.0	General Support - Staff; Total Records Management Officer	Central	Multiple (See above)	Multiple (See above)	
A1480.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
				Services or Central - Prekindergarten, as appropriate	those non-administrative duties; remainder assigned to Central Administrative Salaries
A1480.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1480.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1480.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1480.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1480.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1480.0	General Support - Staff; Total Public Information and Services	Central	Multiple (See above)	Multiple (See above)	
AT1499.0	General Support - Staff; Total Staff	Central	Multiple (See above)	Multiple (See above)	
A1620.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1620.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1620.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1620.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1620.0	General Support - Central Services; Total Operation of Plant	Central	Multiple (See above)	Multiple (See above)	
A1621.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1621.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1621.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1621.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1621.0	General Support - Central Services; Total Maintenance of Plant	Central	Multiple (See above)	Multiple (See above)	
A1660.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1660.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1660.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1660.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1660.0	General Support - Central Services; Total Central Storeroom	Central	Multiple (See above)	N/A	
A1670.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1670.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1670.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1670.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1670.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1670.0	General Support - Central Services; Total Central Printing and Mailing	Central	Multiple (See above)	Multiple (See above)	
A1680.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1680.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1680.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1680.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1680.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1680.0	General Support - Central Services; Total Central Data Processing	Central	Multiple (See above)	Multiple (See above)	
AT1699.0	General Support - Central Services; Total Central Services	Central	Multiple (See above)	Multiple (See above)	
A1710.1	General Support - Central Services; Administration - Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1710.4	General Support - Central Services; Administration - Contractual	Central	G3 - All Other Non-personnel Costs	N/A	
A1722.4	General Support - Central Services; Excess Insurance	Central	G3 - All Other Non-personnel Costs	N/A	
A1910.4	General Support - Central Services; Unallocated Insurance	Central	G3 - All Other Non-personnel Costs	N/A	
A1920.4	General Support - Central Services; School Association Dues	Central	G3 - All Other Non-personnel Costs	N/A	
A1930.4	General Support - Central Services; Judgment and Claims (NOTE: Include Tax Certiorari)	Central	G3 - All Other Non-personnel Costs	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1931.4	General Support - Central Services; Property Loss	Central	G3 - All Other Non-personnel Costs	N/A	
A1940.4	General Support - Central Services; Purchase of Land/Right of Way	Central	G3 - All Other Non-personnel Costs	N/A	
A1950.4	General Support - Central Services; Assessments on School Property	Central	G3 - All Other Non-personnel Costs	N/A	
A1964.4	General Support - Central Services; Refund on Real Property Taxes (NOTE: Do NOT include Tax Certiorari)	Central	G3 - All Other Non-personnel Costs	N/A	
A1981.49	General Support - Central Services; BOCES Administrative Costs	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1983.49	General Support - Central Services; BOCES Capital Expenses	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1989.4	General Support - Central Services; Unclassified	Central	G3 - All Other Non-personnel Costs	N/A	
AT1998.0	General Support - Central Services; Total Special Items	Central	Multiple (See above)	Multiple (See above)	
AT1999.0	General Support; Total General Support	Central	Multiple (See above)	Multiple (See above)	
ST-3 - Schedule A4b - General Fund Expenditures					
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2010.2	Instruction - Administration and Improvement; Equipment	Central	F3 - Other Central Administrative Costs	N/A	
A2010.4	Instruction - Administration and Improvement; Contractual and Other	Central	F3 - Other Central Administrative Costs	N/A	
A2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central	F3 - Other Central Administrative Costs	N/A	
A2010.49	Instruction - Administration and Improvement; BOCES Services	Central	F3 - Other Central Administrative Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)
A2010.0	Instruction - Administration and Improvement; Total Curriculum Development and Supervision	Central	Multiple (See above)	Multiple (See above)	
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	School	B1 - School Administrative Salaries	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2020.2	Instruction - Administration and Improvement; Equipment	School	B3 - Other School Administrative Costs	N/A	
A2020.4	Instruction - Administration and Improvement; Contractual and Other	School	B3 - Other School Administrative Costs	N/A	
A2020.45	Instruction - Administration and Improvement; Materials and Supplies	School	B3 - Other School Administrative Costs	N/A	
A2020.49	Instruction - Administration and Improvement; BOCES Services	School	B3 - Other School Administrative Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)
A2020.0	Instruction - Administration and Improvement; Total Supervision - Regular School	School	Multiple (See above)	Multiple (See above)	
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2040.2	Instruction - Administration and Improvement; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A2040.4	Instruction - Administration and Improvement; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A2040.45	Instruction - Administration and Improvement; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A2040.0	Instruction - Administration and Improvement; Total Supervision - Special Schools	Central	Multiple (See above)	Multiple (See above)	
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2060.2	Instruction - Administration and Improvement; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A2060.4	Instruction - Administration and Improvement; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A2060.45	Instruction - Administration and Improvement; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A2060.49	Instruction - Administration and Improvement; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2060.0	Instruction - Administration and Improvement; Total Research, Planning, and Evaluation	Central	Multiple (See above)	Multiple (See above)	
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten or Central - Professional Development, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2070.2	Instruction - Administration and Improvement; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A2070.4	Instruction - Administration and Improvement; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A2070.49	Instruction - Administration and Improvement; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2070.0	Instruction - Administration and Improvement; Total Inservice Training - Instruction	Central	Multiple (See above)	Multiple (See above)	
AT2099.0	Instruction - Administration and Improvement; Total Administration and Improvement	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2110.1	Instruction - Teaching; Teacher Salaries, Pre-Kindergarten	School	A1 - Classroom Salaries	School - Prekindergarten	
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten – 3	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	School	A1 - Classroom Salaries	School - Special Education or School - ELL	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
				Services, as appropriate	
A2110.14	Instruction - Teaching; Substitute Teacher Salaries	School	A1 - Classroom Salaries	N/A	
A2110.16	Instruction - Teaching; Noninstructional Salaries	School	C1 - All Other Salaries	N/A	
A2110.2	Instruction - Teaching; Equipment	School	C3 - All Other Non-personnel Costs	N/A	
A2110.4	Instruction - Teaching; Contractual and Other	School	C3 - All Other Non-personnel Costs	N/A	
A2110.45	Instruction - Teaching; Materials and Supplies	School	C3 - All Other Non-personnel Costs	N/A	
A2110.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
A2110.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
A2110.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	Z3 - Charter School Tuition	N/A	
A2110.48	Instruction - Teaching; Textbooks	School	C3 - All Other Non-personnel Costs	School - Special Education or School - ELL Services, as appropriate	
A2110.49	Instruction - Teaching; BOCES Services - English Language Learner Only	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services AND Central - ELL Services	
A2110.49	Instruction - Teaching; Other BOCES Services - Not ELL	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	
A2110.0	Instruction - Teaching; Total Teaching - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2250.15	Instruction - Teaching; Instructional Salaries	School and/or Exclusion	A2 - Other Instructional Salaries and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.16	Instruction - Teaching; Noninstructional Salaries	School and/or Exclusion	C1 - All Other Salaries and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.2	Instruction - Teaching; Equipment	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.4	Instruction - Teaching; Contractual and Other	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2250.45	Instruction - Teaching; Materials and Supplies	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
A2250.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
A2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	Z2 - Charter School Tuition	N/A	
A2250.48	Instruction - Teaching; Textbooks	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	
A2250.49	Instruction - Teaching; BOCES Services	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2250.0	Instruction - Teaching; Total Program for Students with Disabilities - School Age-School Year	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2280.15	Instruction - Teaching; Instructional Salaries	School	A2 - Other Instructional Salaries	School - Pupil Services	
A2280.16	Instruction - Teaching; Noninstructional Salaries	School	C1 - All Other Salaries	School - Pupil Services	
A2280.2	Instruction - Teaching; Equipment	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.4	Instruction - Teaching; Contractual and Other	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.45	Instruction - Teaching; Materials and Supplies	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
A2280.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
A2280.48	Instruction - Teaching; Textbooks	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.49	Instruction - Teaching; BOCES Services	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2280.0	Instruction - Teaching; Total Occupational Education	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central -	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
				Prekindergarten, as appropriate	
A2330.16	Instruction - Teaching; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2330.2	Instruction - Teaching; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A2330.4	Instruction - Teaching; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A2330.45	Instruction - Teaching; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A2330.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
A2330.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
A2330.48	Instruction - Teaching; Textbooks	Central	G3 - All Other Non-personnel Costs	N/A	
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2330.49	Instruction - Teaching; BOCES Services for Non-BOCES Aided Equivalent Attendance Programs	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2330.49	Instruction - Teaching; CVEEB Services	Exclusion	Z5 - Other Exclusions	N/A	
A2330.0	Instruction - Teaching; Total Teaching - Special Schools	Central or School or Exclusion	Multiple (See above)	Multiple (See above)	
AT2399.0	Instruction - Teaching; Total Teaching	Central or School or Exclusion	Multiple (See above)	Multiple (See above)	
A2610.15	Instruction - Instructional Media; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2610.16	Instruction - Instructional Media; Noninstructional Salaries	School	C1 - All Other Salaries	Pupil Services	
A2610.2	Instruction - Instructional Media; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2610.4	Instruction - Instructional Media; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2610.45	Instruction - Instructional Media; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2610.46	Instruction - Instructional Media; School Library A/V Loan Program (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2610.46	Exclusion	Z3 - Other Tuition	N/A	
A2610.49	Instruction - Instructional Media; BOCES Services	Central or School	C3 - All Other Non-personnel Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or G3 - All Other Non-personnel Costs		
A2610.0	Instruction - Instructional Media; Total School Library and Audiovisual	Central or School or Exclusion	Multiple (See above)	Multiple (See above)	
A2620.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2620.16	Instruction - Instructional Media; Noninstructional Salaries	Central	G1 - All Other Salaries	Pupil Services	
A2620.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2620.4	Instruction - Instructional Media; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2620.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2620.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2620.0	Instruction - Instructional Media; Total Educational Television	Central	Multiple (See above)	Multiple (See above)	
A2630.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2630.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.22	Instruction - Instructional Media; State-Aided Computer Hardware - Purchase (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.22	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Repair (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.4	Instruction - Instructional Media; Contractual and Other (Not State Aided Lease or Repair)	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2630.0	Instruction - Instructional Media; Total Computer Assisted Instruction	Central	Multiple (See above)	Multiple (See above)	
AT2699.0	Instruction - Instructional Media; Total Instructional Media	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2805.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2805.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Pupil Services	
A2805.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2805.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2805.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2805.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2805.0	Instruction - Pupil Services; Total Attendance - Regular School	School	Multiple (See above)	Multiple (See above)	
A2810.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2810.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Pupil Services	
A2810.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2810.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2810.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2810.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2810.0	Instruction - Pupil Services; Total Guidance - Regular School	School	Multiple (See above)	Multiple (See above)	
A2815.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Pupil Services	
A2815.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2815.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2815.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2815.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2815.0	Instruction - Pupil Services; Total Health Services - Regular School	School	Multiple (See above)	Multiple (See above)	
A2820.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2820.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2820.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2820.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2820.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2820.0	Instruction - Pupil Services; Total Psychological Services - Regular School	Central	Multiple (See above)	Multiple (See above)	
A2825.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2825.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2825.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2825.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2825.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2825.0	Instruction - Pupil Services; Total Social Work Services - Regular School	Central	Multiple (See above)	Multiple (See above)	
A2830.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2830.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2830.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2830.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2830.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2830.0	Instruction - Pupil Services; Total Pupil Personnel Services - Special Schools	Central	Multiple (See above)	Multiple (See above)	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2850.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2850.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2850.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2850.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2850.0	Instruction - Pupil Services; Total Co-Curricular Activities - Regular School	Central	Multiple (See above)	Pupil Services	
A2855.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Pupil Services	
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1 - School Administrative Salaries and/or F1 Central Administrative Salaries	Pupil Services	
A2855.2	Instruction - Pupil Services; Equipment	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2855.0	Instruction - Pupil Services; Total Interscholastic Athletics - Regular School	School and/or Central	Multiple (See above)	Multiple (See above)	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2870.16	Instruction - Pupil Services; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
A2870.2	Instruction - Pupil Services; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
A2870.4	Instruction - Pupil Services; Contractual And Other	Exclusion	Z5 - Other Exclusions	N/A	
A2870.41	Instruction - Pupil Services; Merchandise for Resale	Exclusion	Z5 - Other Exclusions	N/A	
A2870.45	Instruction - Pupil Services; Materials And Supplies	Exclusion	Z5 - Other Exclusions	N/A	
A2870.0	Instruction - Pupil Services; Total School Store	Exclusion	Z5 - Other Exclusions	N/A	
AT2899.0	Instruction - Pupil Services; Total Pupil Services	Multiple (See above)	Multiple (See above)	Multiple (See above)	
AT2999.0	Instruction; Total Instruction	Multiple (See above)	Multiple (See above)	Multiple (See above)	
ST-3 - Schedule A4c - General Fund Expenditures					
A5510.0 (All A5510)	Pupil Transportation - District Transportation Services; Total District Transportation Services	Exclusion	Z1 - Transportation	N/A	
A5530.0 (All A 5530)	Pupil Transportation - Garage Building; Total Garage Building	Exclusion	Z1 - Transportation	N/A	
AT5599.0 (All A5540, A5550, and A5581)	Pupil Transportation; Total Pupil Transportation	Exclusion	Z1 - Transportation	N/A	
AT8099.0 (All A7140, A7310, A8060, A8070)	Community Service; Total Community Services	Exclusion	Z5 - Other Exclusions	N/A	
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Central and School	A3 - Instructional Benefits and B2 - School Administrative Benefits and C2 - All Other Benefits and E3 - Other Instructional Benefits and F2 - Central Administrative Benefits and G2 - All Other Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
AT9898.0 (All 9700)	Undistributed Expenditures; Total Debt Service	Exclusion	Z4 - Debt Service	N/A	
AT9951.0 (All 9901 and 9950)	Undistributed Expenditures - Interfund Transfers; Total Interfund Transfers	Exclusion	Z5 - Other Exclusions	N/A	
AT9959.0	Undistributed Expenditures; Total Undistributed Expenditures	Multiple (See above)	Multiple (See above)	Multiple (See above)	
AT9999.0	Total General Fund Expenditures and Interfund Transfers	Multiple (See above)	Multiple (See above)	Multiple (See above)	
ST-3 - Schedule B3 - Special Aid Fund					

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F1620.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F1620.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
F1620.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
F1620.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
F1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
F1620.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F1620.0	General Support - Central Services; Total Operation of Plant	Central	Multiple (See above)	Multiple (See above)	
F1621.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F1621.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
F1621.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
F1621.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
F1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
F1621.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F1621.0	General Support - Central Services; Total Maintenance of Plant	Central	Multiple (See above)	Multiple (See above)	
F1988.4	General Support - Central Services; Indirect Cost (Undistributed)	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F1988.4	General Support - Central Services; Unclassified Expenditures (Specify)	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
FT1998.0	General Support - Central Services; Total Special Items	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or B1/F1 - School/Central Administrative Salaries		
F2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2010.2	Instruction - Administration and Improvement; Equipment	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2010.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2010.0	Instruction - Administration and Improvement; Total Curriculum Develop/Supervision	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2020.2	Instruction - Administration and Improvement; Equipment	Central and School	B3 - Other School Administrative Costs and/or	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			F3 - Other Central Administrative Costs		
F2020.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2020.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2020.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2020.0	Instruction - Administration and Improvement; Total Supervision - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2040.2	Instruction - Administration and Improvement; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2040.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2040.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or G3 - All Other Non-personnel Costs		
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2040.0	Instruction - Administration and Improvement; Total Supervision - Special School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2060.2	Instruction - Administration and Improvement; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.49	Instruction - Administration and Improvement; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2060.0	Instruction - Administration and Improvement; Total Research, Planning, and Evaluation	Multiple (See above)	Multiple (See above)	Multiple (See above)	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2070.2	Instruction - Administration and Improvement; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2070.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2070.49	Instruction - Administration and Improvement; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2070.0	Instruction - Administration and Improvement; Total Inservice Training - Instruction	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2110.15	Instruction - Teaching; Instructional Salaries	Central and School	A1 - Classroom Salaries and/or E1 - Classroom Salaries	All Program Detail Areas	
F2110.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2110.2	Instruction - Teaching; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2110.4	Instruction - Teaching; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.45	Instruction - Teaching; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.48	Instruction - Teaching; Textbooks	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.49	Instruction - Teaching; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2110.0	Instruction - Teaching; Total Teaching - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2250.15	Instruction - Teaching; Instructional Salaries	Central and School and/or Exclusion	A2/E2 - Other Instructional Salaries and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.16	Instruction - Teaching; Noninstructional Salaries	Central and School and/or Exclusion	C1/G1 - All Other Salaries and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.2	Instruction - Teaching; Equipment	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.4	Instruction - Teaching; Contractual and Other	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2250.45	Instruction - Teaching; Materials and Supplies	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
F2250.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
F2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	Z2 - Charter School Transition	N/A	
F2250.48	Instruction - Teaching; Textbooks	Central and School	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2250.0	Instruction - Teaching; Total Program for Students with Disabilities-School Age-School Year	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2251.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2251.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2251.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2251.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2251.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F2251.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
F2251.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
F2251.48	Instruction - Teaching; Textbooks	Exclusion	Z5 - Other Exclusions	N/A	
F2251.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	Use BOCES Methodology (See Page 21)
F2251.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F2251.0	Instruction - Teaching; Total Program for Students with Disabilities-Infant-12 Month (Section 4406 Education Law)	Exclusion	Multiple (See above)	N/A	
F2252.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2252.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2252.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2252.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2252.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F2252.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2252.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
F2252.48	Instruction - Teaching; Textbooks	Exclusion	Z5 - Other Exclusions	N/A	
F2252.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	Use BOCES Methodology (See Page 21)
F2252.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F2252.0	Instruction - Teaching; Total Program for Students with Disabilities-Preschool-12 Month (Section 4410 Education Law)	Exclusion	Multiple (See above)	N/A	
F2253.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2253.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2253.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2253.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2253.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F2253.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
F2253.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
F2253.48	Instruction - Teaching; Textbooks	Exclusion	Z5 - Other Exclusions	N/A	
F2253.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	Use BOCES Methodology (See Page 21)
F2253.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F2253.0	Instruction - Teaching; Total Program for Students with Disabilities-School Age-July/August (Section 4408 Education Law)	Exclusion	Multiple (See above)	N/A	
F2254.474	Instruction - Teaching; Tuition - 10 month - School Age	Exclusion	Z3 - Other Tuition	N/A	
F2254.475	Instruction - Teaching; Tuition - 10 month - Preschool	Exclusion	Z3 - Other Tuition	N/A	
F2254.0	Instruction - Teaching; Total Tuition for Students Attending State Supported Schools for the Blind & Deaf - 10 Month (Section 4201 Education Law)	Exclusion	Z3 - Other Tuition	N/A	
F2330.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2330.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2330.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2330.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2330.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F2330.48	Instruction - Teaching; Textbooks	Exclusion	Z5 - Other Exclusions	N/A	
F2330.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	Use BOCES Methodology (See Page 21)
F2330.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F2330.0	Instruction - Teaching; Total Teaching - Special Schools	Exclusion	Z5 - Other Exclusions	N/A	
F2340.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2340.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2340.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2340.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2340.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2340.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F2340.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F2340.0	Instruction - Teaching; Total Employment Preparation Education	Exclusion	Z5 - Other Exclusions	N/A	
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries and/or A2/E2 - Other Instructional Salaries	Prekindergarten	
F2510.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	Prekindergarten	
F2510.2	Instruction - Teaching; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.45	Instruction - Teaching; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten and BOCES Services	Use BOCES Methodology (See Page 21)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	Prekindergarten	Use Fringe Allocation Methodology (Pages 9 and 19)
F2510.0	Instruction - Teaching; Total Pre-Kindergarten Program	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2610.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2610.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2610.2	Instruction - Instructional Media; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2610.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2610.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2610.49	Instruction - Instructional Media; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2610.0	Instruction - Instructional Media; Total School Library and Audiovisual	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2620.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	All Program Detail Areas	
F2620.16	Instruction - Instructional Media; Noninstructional Salaries	Central	G1 - All Other Salaries	All Program Detail Areas	
F2620.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2620.4	Instruction - Instructional Media; Contractual and Other	Central	G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2620.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2620.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2620.8	Instruction - Instructional Media; Employee Benefits	Central	E3 - Instructional Benefits and/or	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			F2 - Central Administrative Benefits		
F2620.0	Instruction - Instructional Media; Total Educational Television	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2630.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2630.2	Instruction - Instructional Media; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2630.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2630.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2630.49	Instruction - Instructional Media; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2630.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2630.0	Instruction - Instructional Media; Total Computer-Assisted Instruction	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2805.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2805.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2805.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2805.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2805.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2805.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2805.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2805.0	Instruction - Pupil Services; Total Attendance - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2810.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2810.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2810.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2810.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2810.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2810.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2810.0	Instruction - Pupil Services; Total Guidance - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2815.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2815.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2815.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2815.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2815.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2815.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2815.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or B2/F2 - School/Central Administrative Benefits		
F2815.0	Instruction - Pupil Services; Total Health Services - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2820.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2820.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2820.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2820.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2820.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2820.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2820.0	Instruction - Pupil Services; Total Psychological Services - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2825.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2825.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2825.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2825.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2825.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2825.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2825.0	Instruction - Pupil Services; Total Social Work Services - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2830.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2830.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2830.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2830.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2830.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (Pages 9 and 19)
F2830.0	Instruction - Pupil Services; Total Pupil Personnel Services - Special School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
FT2999.0	Instruction - ; Total Instruction	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F5510.16	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; NonInstructional Salaries	Exclusion	Z1 - Transportation	N/A	
F5510.2	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Equipment	Exclusion	Z1 - Transportation	N/A	
F5510.21	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Purchase of Buses	Exclusion	Z1 - Transportation	N/A	
F5510.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contractual and Other	Exclusion	Z1 - Transportation	N/A	
F5510.45	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Materials and Supplies	Exclusion	Z1 - Transportation	N/A	
F5510.8	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Employee Benefits	Exclusion	Z1 - Transportation	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F5510.0	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Total District Operated Trans Services (Lines 209 - 214)	Exclusion	Z1 - Transportation	N/A	
F5540.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contract Transportation	Exclusion	Z1 - Transportation	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F5550.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Public Transportation	Exclusion	Z1 - Transportation	N/A	
F5581.49	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Exclusion	Z1 - Transportation	N/A	
F5597.0	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Total Pupil Transportation – Excluding Summer Trans for Students with Disabilities (Lines 215-218)	Exclusion	Z1 - Transportation	N/A	
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Excl Trans Supv Office)	Exclusion	Z1 - Transportation	N/A	
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Trans Supervisor Office)	Exclusion	Z1 - Transportation	N/A	
F5511.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contractual and Other	Exclusion	Z1 - Transportation	N/A	
F5511.45	Pupil Transportation - Summer Transportation For Students With Disabilities; Materials and Supplies	Exclusion	Z1 - Transportation	N/A	
F5511.8	Pupil Transportation - Summer Transportation For Students With Disabilities; Employee Benefits	Exclusion	Z1 - Transportation	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F5511.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total District Operated Trans Services for Sections 4408, 4201, OPWDD Chapters 47, 66 & 721 (Lines 220 - 224)	Exclusion	Z1 - Transportation	N/A	
F5541.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contract Transportation	Exclusion	Z1 - Transportation	N/A	
F5551.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Public Transportation	Exclusion	Z1 - Transportation	N/A	
F5582.49	Pupil Transportation - Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Exclusion	Z1 - Transportation	N/A	
F5598.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total Pupil Transportation - Summer Trans for Students with Disabilities (Section 4408, 4201, OPWDD Chapters 47, 66 & 721 July/August Programs) (Lines 225-228)	Exclusion	Z1 - Transportation	N/A	
F5599.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total Pupil Transportation (Lines 219 plus 229)	Exclusion	Z1 - Transportation	N/A	
F6293.15	Community Services - Workforce Investment Act; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6293.16	Community Services - Workforce Investment Act; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F6293.2	Community Services - Workforce Investment Act; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F6293.4	Community Services - Workforce Investment Act; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F6293.45	Community Services - Workforce Investment Act; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F6293.49	Community Services - Workforce Investment Act; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F6293.8	Community Services - Workforce Investment Act; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F6293.0	Community Services - Workforce Investment Act; Total Workforce Investment Act	Exclusion	Z5 - Other Exclusions	N/A	
F6320.15	Community Services - Work Training; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6320.16	Community Services - Work Training; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6320.2	Community Services - Work Training; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F6320.4	Community Services - Work Training; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F6320.45	Community Services - Work Training; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F6320.49	Community Services - Work Training; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F6320.8	Community Services - Work Training; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F6320.0	Community Services - Work Training; Total Work Training	Exclusion	Z5 - Other Exclusions	N/A	
F6322.15	Community Services - Work Study; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6322.16	Community Services - Work Study; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6322.2	Community Services - Work Study; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F6322.4	Community Services - Work Study; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F6322.45	Community Services - Work Study; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F6322.49	Community Services - Work Study; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F6322.8	Community Services - Work Study; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F6322.0	Community Services - Work Study; Total Work Study	Exclusion	Z5 - Other Exclusions	N/A	
F8060.15	Community Services - Civic Activities; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F8060.16	Community Services - Civic Activities; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F8060.2	Community Services - Civic Activities; Equipment	Exclusion	Z5 - Other Exclusions	N/A	

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Account Number	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F8060.4	Community Services - Civic Activities; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F8060.45	Community Services - Civic Activities; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F8060.49	Community Services - Civic Activities; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F8060.8	Community Services - Civic Activities; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (Pages 9 and 19)
F8060.0	Community Services - Civic Activities; Total Civic Activities	Exclusion	Z5 - Other Exclusions	N/A	
FT8099.0	Community Services; Total Community Service	Exclusion	Z5 - Other Exclusions	N/A	
F9901.9	Interfund Transfers; Transfers to Other Funds	Exclusion	Z5 - Other Exclusions	N/A	
FT9951.0	Interfund Transfers; Total Interfund Transfers	Exclusion	Z5 - Other Exclusions	N/A	
FT9999.0	Total Special Aid Fund Expenditures and Interfund Transfers	Exclusion	Z5 - Other Exclusions	N/A	
ST-3 - Schedule C3 - School Food Service Programs Expenditures - All Exclusion; Z5 - Other Exclusions					
ST-3 - Schedule E3 - Public Library Fund Expenditures - All Exclusion; Z5 - Other Exclusions					
ST-3 - Schedule F2 - Debt Service Fund - All Exclusion; Z5 - Other Exclusions					
ST-3 - Schedule G3 - Capital Funds - All Exclusion; Z5 - Other Exclusions					
ST-3 - Schedule I2 - Permanent Fund - All Exclusion; Z5 - Other Exclusions					
ST-3 - Schedule J2 - Misc Special Revenue Fund - All Exclusion; Z5 - Other Exclusions					
ST-3 - Schedule K2 - Private Purpose Trust Fund - All Exclusion; Z5 - Other Exclusions					

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Appendix B: ESSA Financial Transparency Requirements by Report Category

Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
Report View One					
School-Level Spending					
A. Instruction					
A1. Classroom Salaries					
A2110.1	Instruction - Teaching; Teacher Salaries, Pre-Kindergarten	School	A1 - Classroom Salaries	School - Prekindergarten	
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten – 3	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten – 3	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.14	Instruction - Teaching; Substitute Teacher Salaries	School	A1 - Classroom Salaries	N/A	
F2110.15	Instruction - Teaching; Instructional Salaries	Central and School	A1 - Classroom Salaries and/or E1 - Classroom Salaries	All Program Detail Areas	
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries and/or A2/E2 - Other Instructional Salaries	Prekindergarten	
A2. Other Instructional Salaries					
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2250.15	Instruction - Teaching; Instructional Salaries	School and/or Exclusion	A2 - Other Instructional Salaries and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.15	Instruction - Teaching; Instructional Salaries	School	A2 - Other Instructional Salaries	School - Pupil Services	
A2610.15	Instruction - Instructional Media; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2805.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2810.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2815.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2855.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Pupil Services	
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			Administrative Salaries		
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2250.15	Instruction - Teaching; Instructional Salaries	Central and School and/or Exclusion	A2/E2 - Other Instructional Salaries and/or Z5 - Other Exclusions	All Program Detail Areas	
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries and/or A2/E2 - Other Instructional Salaries	Prekindergarten	
F2610.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2630.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2805.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2810.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2815.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2820.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			E2 - Other Instructional Salaries		
F2825.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2830.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
A3. Instructional Benefits					
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Central and School	A3 - Instructional Benefits and B2 - School Administrative Benefits and C2 - All Other Benefits and E3 - Other Instructional Benefits and F2 - Central Administrative Benefits and G2 - All Other Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 -	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			School/Central Administrative Benefits		
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	Prekindergarten	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2630.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2805.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2815.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2820.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 -	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			School/Central Administrative Benefits		
A4. Professional Development					
B. Administration					
B1. School Administrative Salaries					
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	School	B1 - School Administrative Salaries	N/A	
A2805.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Pupil Services	
A2810.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Pupil Services	
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Pupil Services	
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1 - School Administrative Salaries and/or F1 Central Administrative Salaries	Pupil Services	
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 -	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			School/Central Administrative Salaries		
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
B2. School Administrative Benefits					
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Central and School	A3 - Instructional Benefits and B2 - School Administrative Benefits and C2 - All Other Benefits and E3 - Other Instructional Benefits and F2 - Central Administrative Benefits and G2 - All Other Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			Administrative Benefits		
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	Prekindergarten	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2630.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or B2/F2 - School/Central Administrative Benefits		
F2805.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2815.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2820.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			Administrative Benefits		
B3. Other School Administrative Costs					
A2020.2	Instruction - Administration and Improvement; Equipment	School	B3 - Other School Administrative Costs	N/A	
A2020.4	Instruction - Administration and Improvement; Contractual and Other	School	B3 - Other School Administrative Costs	N/A	
A2020.45	Instruction - Administration and Improvement; Materials and Supplies	School	B3 - Other School Administrative Costs	N/A	
A2020.49	Instruction - Administration and Improvement; BOCES Services	School	B3 - Other School Administrative Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)
F2010.2	Instruction - Administration and Improvement; Equipment	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2010.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2020.2	Instruction - Administration and Improvement; Equipment	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2020.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2020.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2020.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
C. All Other Spending					
C1. All Other Salaries					
A2110.16	Instruction - Teaching; Noninstructional Salaries	School	C1 - All Other Salaries	N/A	
A2250.16	Instruction - Teaching; Noninstructional Salaries	School and/or Exclusion	C1 - All Other Salaries and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.16	Instruction - Teaching; Noninstructional Salaries	School	C1 - All Other Salaries	School - Pupil Services	
A2610.16	Instruction - Instructional Media; Noninstructional Salaries	School	C1 - All Other Salaries	Pupil Services	
F2110.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2250.16	Instruction - Teaching; Noninstructional Salaries	Central and School and/or Exclusion	C1/G1 - All Other Salaries and/or Z5 - Other Exclusions	All Program Detail Areas	
F2510.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	Prekindergarten	
F2610.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2805.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2810.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2815.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2825.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
C2. All Other Benefits					
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Central and School	A3 - Instructional Benefits and B2 - School Administrative Benefits and C2 - All Other Benefits and E3 - Other Instructional Benefits and F2 - Central Administrative Benefits and G2 - All Other Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
C3. All Other Non-personnel Costs					
A2110.2	Instruction - Teaching; Equipment	School	C3 - All Other Non-personnel Costs	N/A	
A2110.4	Instruction - Teaching; Contractual and Other	School	C3 - All Other Non-personnel Costs	N/A	

DRAFT FOR DISCUSSION PURPOSES

Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2110.45	Instruction - Teaching; Materials and Supplies	School	C3 - All Other Non-personnel Costs	N/A	
A2110.48	Instruction - Teaching; Textbooks	School	C3 - All Other Non-personnel Costs	School - Special Education or School - ELL Services, as appropriate	
A2250.2	Instruction - Teaching; Equipment	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.4	Instruction - Teaching; Contractual and Other	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.45	Instruction - Teaching; Materials and Supplies	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.48	Instruction - Teaching; Textbooks	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	
A2250.49	Instruction - Teaching; BOCES Services	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2280.2	Instruction - Teaching; Equipment	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.4	Instruction - Teaching; Contractual and Other	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.45	Instruction - Teaching; Materials and Supplies	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.48	Instruction - Teaching; Textbooks	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.49	Instruction - Teaching; BOCES Services	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Costs	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or Z5 - Other Exclusions		
A2610.2	Instruction - Instructional Media; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2610.4	Instruction - Instructional Media; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2610.45	Instruction - Instructional Media; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2610.49	Instruction - Instructional Media; BOCES Services	Central or School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)
A2805.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2805.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2805.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2805.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2810.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2810.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2810.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2810.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2815.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2815.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2815.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2815.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2855.2	Instruction - Pupil Services; Equipment	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3 - All Other Non-personnel Costs and/or	Pupil Services	

DRAFT FOR DISCUSSION PURPOSES

Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
A2855.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
F1988.4	General Support - Central Services; Indirect Cost (Undistributed)	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F1988.4	General Support - Central Services; Indirect Cost (Undistributed)	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
FT1998.0	General Support - Central Services; Total Special Items	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2040.2	Instruction - Administration and Improvement; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2040.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2040.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.2	Instruction - Administration and Improvement; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2060.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.49	Instruction - Administration and Improvement; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2070.2	Instruction - Administration and Improvement; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2070.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2070.49	Instruction - Administration and Improvement; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2110.2	Instruction - Teaching; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.4	Instruction - Teaching; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2110.45	Instruction - Teaching; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.48	Instruction - Teaching; Textbooks	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.49	Instruction - Teaching; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2250.2	Instruction - Teaching; Equipment	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.4	Instruction - Teaching; Contractual and Other	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.45	Instruction - Teaching; Materials and Supplies	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.48	Instruction - Teaching; Textbooks	Central and School	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2510.2	Instruction - Teaching; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or	Prekindergarten	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2510.45	Instruction - Teaching; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten and BOCES Services	Use BOCES Methodology (See Page 21)
F2610.2	Instruction - Instructional Media; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2610.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2610.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2610.49	Instruction - Instructional Media; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2630.2	Instruction - Instructional Media; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2630.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2630.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2630.49	Instruction - Instructional Media; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2805.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2805.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2805.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2805.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2810.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2810.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2810.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2810.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	Use BOCES Methodology (See Page 21)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2815.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2815.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2815.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2815.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2820.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2820.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2820.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2820.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2825.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2825.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2825.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2825.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2830.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2830.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2830.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2830.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
D. Total School Level					
Central District-Level Spending					
E. Instruction					
E1. Classroom Salaries					
F2110.15	Instruction - Teaching; Instructional Salaries	Central and School	A1 - Classroom Salaries and/or E1 - Classroom Salaries	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries and/or A2/E2 - Other Instructional Salaries	Prekindergarten	
E2. Other Instructional Salaries					
A1240.15	General Support - Central Administration; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1310.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1345.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1460.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1480.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central	School - Special Education or School - ELL Services or School -	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			Administrative Salaries	Prekindergarten, as appropriate	those non-administrative duties; remainder assigned to School Administrative Salaries
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten or Central - Professional Development, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	
A2620.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2630.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2820.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2825.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2830.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2850.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2855.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Pupil Services	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2250.15	Instruction - Teaching; Instructional Salaries	Central and School and/or Exclusion	A2/E2 - Other Instructional Salaries and/or Z5 - Other Exclusions	All Program Detail Areas	
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries and/or A2/E2 - Other Instructional Salaries	Prekindergarten	
F2610.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or E2 - Other Instructional Salaries		
F2620.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	All Program Detail Areas	
F2630.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2805.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2810.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2815.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2820.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2825.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2830.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
E3. Instructional Benefits					
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Central and School	A3 - Instructional Benefits and B2 - School Administrative Benefits and	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			C2 - All Other Benefits and E3 - Other Instructional Benefits and F2 - Central Administrative Benefits and G2 - All Other Benefits		
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	Prekindergarten	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2620.8	Instruction - Instructional Media; Employee Benefits	Central	E3 - Instructional Benefits and/or F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2630.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2805.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			Administrative Benefits		
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2815.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2820.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
E4. Professional Development					
F. Administration					
F1. Central Administrative Salaries					
A1010.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1040.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1060.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1240.16	General Support - Central Administration; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1310.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1320.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1325.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1330.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1345.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1420.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1430.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1460.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1480.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1620.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1621.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1660.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1670.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1680.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1710.1	General Support - Central Services; Administration - Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten or Central - Professional Development, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or F1 - Central Administrative Salaries	Central - ELL Services or Central - Prekindergarten, as appropriate	
A2330.16	Instruction - Teaching; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1 - School Administrative Salaries and/or F1 Central Administrative Salaries	Pupil Services	
F1620.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F1621.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			F1 - Central Administrative Salaries		
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or F1 - Central Administrative Salaries	All Program Detail Areas	
F2. Central Administrative Benefits					
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Central and School	A3 - Instructional Benefits and B2 - School Administrative Benefits and C2 - All Other Benefits and E3 - Other Instructional Benefits and F2 - Central Administrative Benefits and G2 - All Other Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F1620.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F1621.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			B2/F2 - School/Central Administrative Benefits		
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	Prekindergarten	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2620.8	Instruction - Instructional Media; Employee Benefits	Central	E3 - Instructional Benefits and/or F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2630.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2805.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2815.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2820.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			Administrative Benefits		
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)
F3. Other Central Administrative Costs					
A2010.2	Instruction - Administration and Improvement; Equipment	Central	F3 - Other Central Administrative Costs	N/A	
A2010.4	Instruction - Administration and Improvement; Contractual and Other	Central	F3 - Other Central Administrative Costs	N/A	
A2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central	F3 - Other Central Administrative Costs	N/A	
A2010.49	Instruction - Administration and Improvement; BOCES Services	Central	F3 - Other Central Administrative Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)
F2010.2	Instruction - Administration and Improvement; Equipment	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2010.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2020.2	Instruction - Administration and Improvement; Equipment	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2020.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2020.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	
F2020.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3 - Other School Administrative Costs and/or F3 - Other Central Administrative Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
G. All Other Spending					
G1. All Other Salaries					
A2620.16	Instruction - Instructional Media; Noninstructional Salaries	Central	G1 - All Other Salaries	Pupil Services	
F2110.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2250.16	Instruction - Teaching; Noninstructional Salaries	Central and School and/or Exclusion	C1/G1 - All Other Salaries and/or Z5 - Other Exclusions	All Program Detail Areas	
F2510.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	Prekindergarten	
F2610.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2620.16	Instruction - Instructional Media; Noninstructional Salaries	Central	G1 - All Other Salaries	All Program Detail Areas	

DRAFT FOR DISCUSSION PURPOSES

Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2805.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2810.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2815.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2825.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
G2. All Other Benefits					
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Central and School	A3 - Instructional Benefits and B2 - School Administrative Benefits and C2 - All Other Benefits and E3 - Other Instructional Benefits and	All Program Detail Areas	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			F2 - Central Administrative Benefits and G2 - All Other Benefits		
G3. All Other Non-personnel Costs					
A1010.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1010.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1010.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1010.49	General Support - Board of Education; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1040.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1040.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1040.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1060.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1060.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1060.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1240.2	General Support - Central Administration; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1240.4	General Support - Central Administration; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1240.45	General Support - Central Administration; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1310.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1310.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1310.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1310.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1320.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1320.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	

DRAFT FOR DISCUSSION PURPOSES

Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1320.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1325.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1325.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1325.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1330.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1330.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1330.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1330.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1345.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1345.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1345.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1345.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1380.4	General Support - Finance; Fiscal Agent Fee	Central	G3 - All Other Non-personnel Costs	N/A	
AT1399.0	General Support - Finance; Total Finance	Central	G3 - All Other Non-personnel Costs	N/A	
A1420.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1420.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1420.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1420.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1430.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1430.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1430.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1430.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)

DRAFT FOR DISCUSSION PURPOSES

Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1460.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1460.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1460.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1460.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1480.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1480.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1480.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1480.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1620.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1620.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1620.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1621.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1621.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1621.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1660.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1660.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1660.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1670.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1670.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1670.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1670.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1680.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A1680.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A1680.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A1680.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1710.4	General Support - Central Services; Administration - Contractual	Central	G3 - All Other Non-personnel Costs	N/A	
A1722.4	General Support - Central Services; Excess Insurance	Central	G3 - All Other Non-personnel Costs	N/A	
A1910.4	General Support - Central Services; Unallocated Insurance	Central	G3 - All Other Non-personnel Costs	N/A	
A1920.4	General Support - Central Services; School Association Dues	Central	G3 - All Other Non-personnel Costs	N/A	
A1930.4	General Support - Central Services; Judgment and Claims (NOTE: Include Tax Certiorari)	Central	G3 - All Other Non-personnel Costs	N/A	
A1931.4	General Support - Central Services; Property Loss	Central	G3 - All Other Non-personnel Costs	N/A	
A1940.4	General Support - Central Services; Purchase of Land/Right of Way	Central	G3 - All Other Non-personnel Costs	N/A	
A1950.4	General Support - Central Services; Assessments on School Property	Central	G3 - All Other Non-personnel Costs	N/A	
A1964.4	General Support - Central Services; Refund on Real Property Taxes (NOTE: Do NOT include Tax Certiorari)	Central	G3 - All Other Non-personnel Costs	N/A	
A1981.49	General Support - Central Services; BOCES Administrative Costs	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1983.49	General Support - Central Services; BOCES Capital Expenses	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1989.4	General Support - Central Services; Unclassified	Central	G3 - All Other Non-personnel Costs	N/A	
A2040.2	Instruction - Administration and Improvement; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A2040.4	Instruction - Administration and Improvement; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A2040.45	Instruction - Administration and Improvement; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A2060.2	Instruction - Administration and Improvement; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A2060.4	Instruction - Administration and Improvement; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2060.45	Instruction - Administration and Improvement; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A2060.49	Instruction - Administration and Improvement; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2070.2	Instruction - Administration and Improvement; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A2070.4	Instruction - Administration and Improvement; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A2070.49	Instruction - Administration and Improvement; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2110.49	Instruction - Teaching; BOCES Services - English Language Learner Only	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services AND Central - ELL Services	
A2110.49	Instruction - Teaching; BOCES Services - English Language Learner Only	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services AND Central - ELL Services	
A2330.2	Instruction - Teaching; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
A2330.4	Instruction - Teaching; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
A2330.45	Instruction - Teaching; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
A2330.48	Instruction - Teaching; Textbooks	Central	G3 - All Other Non-personnel Costs	N/A	
A2610.49	Instruction - Instructional Media; BOCES Services	Central or School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)
A2620.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2620.4	Instruction - Instructional Media; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2620.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2620.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2630.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.22	Instruction - Instructional Media; State-Aided Computer Hardware - Purchase (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.22	Central	G3 - All Other Non-personnel Costs	Pupil Services	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2820.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2820.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2820.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2820.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2825.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2825.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2825.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2825.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2830.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2830.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2830.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2830.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2850.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2850.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2850.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2855.2	Instruction - Pupil Services; Equipment	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
F1620.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
F1620.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
F1620.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
F1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
F1621.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Costs	N/A	
F1621.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	N/A	
F1621.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	N/A	
F1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
F1988.4	General Support - Central Services; Indirect Cost (Undistributed)	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F1988.4	General Support - Central Services; Indirect Cost (Undistributed)	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
FT1998.0	General Support - Central Services; Total Special Items	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2040.2	Instruction - Administration and Improvement; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2040.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2040.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.2	Instruction - Administration and Improvement; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2060.49	Instruction - Administration and Improvement; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2070.2	Instruction - Administration and Improvement; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2070.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2070.49	Instruction - Administration and Improvement; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2110.2	Instruction - Teaching; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.4	Instruction - Teaching; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.45	Instruction - Teaching; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.48	Instruction - Teaching; Textbooks	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2110.49	Instruction - Teaching; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2250.2	Instruction - Teaching; Equipment	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.4	Instruction - Teaching; Contractual and Other	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.45	Instruction - Teaching; Materials and Supplies	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.48	Instruction - Teaching; Textbooks	Central and School	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2510.2	Instruction - Teaching; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.45	Instruction - Teaching; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten and BOCES Services	Use BOCES Methodology (See Page 21)
F2610.2	Instruction - Instructional Media; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2610.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2610.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2610.49	Instruction - Instructional Media; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2620.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2620.4	Instruction - Instructional Media; Contractual and Other	Central	G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2620.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2620.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2630.2	Instruction - Instructional Media; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2630.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2630.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2630.49	Instruction - Instructional Media; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2805.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2805.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2805.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2805.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2810.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2810.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2810.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2810.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2815.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2815.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2815.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2815.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2820.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2820.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2820.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2820.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2825.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2825.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2825.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or	All Program Detail Areas	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			G3 - All Other Non-personnel Costs		
F2825.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2830.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2830.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2830.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	
F2830.49	Instruction - Pupil Services; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	All Program Detail Areas	Use BOCES Methodology (See Page 21)
H. Total Central-District Level					
I. Total Spending					
Report View Two					
J. Total Local/State Spending					
K. Total Federal Spending					
K1. Federal Title I Part A					
K2. Federal Title II Part A					
K3. Federal Title III Part A					
K4. Federal Title IV Part A					
K5. IDEA					
K6. All Other Federal					
L. Total Spending					
Program Detail Areas					
M. Special Education					
A1240.15	General Support - Central Administration; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
				Central - Prekindergarten, as appropriate	those non-administrative duties; remainder assigned to Central Administrative Salaries
A1310.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1345.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1460.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1480.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten or Central - Professional Development, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten – 3	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten – 3	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.48	Instruction - Teaching; Textbooks	School	C3 - All Other Non-personnel Costs	School - Special Education or School - ELL Services, as appropriate	
A2250.15	Instruction - Teaching; Instructional Salaries	School and/or Exclusion	A2 - Other Instructional Salaries and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2250.16	Instruction - Teaching; Noninstructional Salaries	School and/or Exclusion	C1 - All Other Salaries and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.2	Instruction - Teaching; Equipment	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.4	Instruction - Teaching; Contractual and Other	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.45	Instruction - Teaching; Materials and Supplies	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.48	Instruction - Teaching; Textbooks	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	
N. ELL/MLL Services					
A1240.15	General Support - Central Administration; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1310.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1345.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1460.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1480.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central	Central - Special Education or Central - ELL Services or Central - Prekindergarten	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			Administrative Salaries	or Central - Professional Development, as appropriate	those non-administrative duties; remainder assigned to Central Administrative Salaries
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten – 3	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten – 3	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	School	A1 - Classroom Salaries	School - Special Education or School - ELL Services, as appropriate	
A2110.48	Instruction - Teaching; Textbooks	School	C3 - All Other Non-personnel Costs	School - Special Education or School - ELL Services, as appropriate	
A2110.49	Instruction - Teaching; BOCES Services - English Language Learner Only	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services AND Central - ELL Services	
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	
O. Pupil Services					
A2280.15	Instruction - Teaching; Instructional Salaries	School	A2 - Other Instructional Salaries	School - Pupil Services	
A2280.16	Instruction - Teaching; Noninstructional Salaries	School	C1 - All Other Salaries	School - Pupil Services	
A2280.2	Instruction - Teaching; Equipment	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.4	Instruction - Teaching; Contractual and Other	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2280.45	Instruction - Teaching; Materials and Supplies	School	C3 - All Other Non-personnel Costs	School - Pupil Services	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2280.48	Instruction - Teaching; Textbooks	School	C3 - All Other Non-personnel Costs	School - Pupil Services	
A2610.15	Instruction - Instructional Media; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2610.16	Instruction - Instructional Media; Noninstructional Salaries	School	C1 - All Other Salaries	Pupil Services	
A2610.2	Instruction - Instructional Media; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2610.4	Instruction - Instructional Media; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2610.45	Instruction - Instructional Media; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2620.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2620.16	Instruction - Instructional Media; Noninstructional Salaries	Central	G1 - All Other Salaries	Pupil Services	
A2620.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2620.4	Instruction - Instructional Media; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2620.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2630.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.22	Instruction - Instructional Media; State-Aided Computer Hardware - Purchase (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.22	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Costs	Pupil Services	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2630.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2805.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2805.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Pupil Services	
A2805.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2805.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2805.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2810.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2810.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Pupil Services	
A2810.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2810.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2810.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2815.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Pupil Services	
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Pupil Services	
A2815.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2815.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2815.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Costs	Pupil Services	
A2820.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2820.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2820.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2820.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2825.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2825.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2825.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2825.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2830.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2830.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2830.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2830.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2850.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	Pupil Services	
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	Pupil Services	
A2850.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2850.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2850.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Costs	Pupil Services	
A2850.0	Instruction - Pupil Services; Total Co-Curricular Activities - Regular School	Central	Multiple (See above)	Pupil Services	
A2855.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Pupil Services	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1 - School Administrative Salaries and/or F1 Central Administrative Salaries	Pupil Services	
A2855.2	Instruction - Pupil Services; Equipment	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
A2855.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Pupil Services	
P. Community Schools Programs					
Q. BOCES Services					
A1010.49	General Support - Board of Education; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1310.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1330.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1345.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1420.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1430.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1460.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1480.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A1670.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1680.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1981.49	General Support - Central Services; BOCES Administrative Costs	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A1983.49	General Support - Central Services; BOCES Capital Expenses	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
A2010.49	Instruction - Administration and Improvement; BOCES Services	Central	F3 - Other Central Administrative Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)
A2020.49	Instruction - Administration and Improvement; BOCES Services	School	B3 - Other School Administrative Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)
A2060.49	Instruction - Administration and Improvement; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2070.49	Instruction - Administration and Improvement; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2110.49	Instruction - Teaching; BOCES Services - English Language Learner Only	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services AND Central - ELL Services	
A2110.49	Instruction - Teaching; BOCES Services - English Language Learner Only	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services AND Central - ELL Services	
A2250.49	Instruction - Teaching; BOCES Services	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2280.49	Instruction - Teaching; BOCES Services	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2610.49	Instruction - Instructional Media; BOCES Services	Central or School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	School - BOCES Services	Use BOCES Methodology (See Page 21)
A2620.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2630.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2805.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2810.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2815.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2820.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2825.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2830.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
A2855.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	BOCES Services	Use BOCES Methodology (See Page 21)
F1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
F1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Costs	Central - BOCES Services	Use BOCES Methodology (See Page 21)
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten and BOCES Services	Use BOCES Methodology (See Page 21)
R. Prekindergarten					
A1240.15	General Support - Central Administration; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1310.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1345.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central -	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
				Prekindergarten, as appropriate	those non-administrative duties; remainder assigned to Central Administrative Salaries
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1460.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1480.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	School - Special Education or School - ELL Services or School - Prekindergarten, as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries	Central - Special Education or	Assign Instruction Salaries, and central level detail category, based on the

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or F1 - Central Administrative Salaries	Central - ELL Services or Central - Prekindergarten or Central - Professional Development, as appropriate	percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2110.1	Instruction - Teaching; Teacher Salaries, Pre-Kindergarten	School	A1 - Classroom Salaries	School - Prekindergarten	
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	Central - Special Education or Central - ELL Services or Central - Prekindergarten, as appropriate	
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries and/or A2/E2 - Other Instructional Salaries	Prekindergarten	
F2510.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	Prekindergarten	
F2510.2	Instruction - Teaching; Equipment	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.45	Instruction - Teaching; Materials and Supplies	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten	
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3 - All Other Non-personnel Costs and/or G3 - All Other Non-personnel Costs	Prekindergarten and BOCES Services	Use BOCES Methodology (See Page 21)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits	Prekindergarten	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
			and/or B2/F2 - School/Central Administrative Benefits		
Total District Expenditures and Exclusions					
Y. Total Expenditures					
Z. Total Exclusions					
Z1. Transportation					
A5510.0 (All A5510)	Pupil Transportation - District Transportation Services; Total District Transportation Services	Exclusion	Z1 - Transportation	N/A	
A5530.0 (All A 5530)	Pupil Transportation - Garage Building; Total Garage Building	Exclusion	Z1 - Transportation	N/A	
AT5599.0 (All A5540, A5550, and A5581)	Pupil Transportation; Total Pupil Transportation	Exclusion	Z1 - Transportation	N/A	
F5510.16	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; NonInstructional Salaries	Exclusion	Z1 - Transportation	N/A	
F5510.2	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Equipment	Exclusion	Z1 - Transportation	N/A	
F5510.21	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Purchase of Buses	Exclusion	Z1 - Transportation	N/A	
F5510.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contractual and Other	Exclusion	Z1 - Transportation	N/A	
F5510.45	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Materials and Supplies	Exclusion	Z1 - Transportation	N/A	
F5510.8	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Employee Benefits	Exclusion	Z1 - Transportation	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F5510.0	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Total District Operated Trans Services (Lines 209 - 214)	Exclusion	Z1 - Transportation	N/A	
F5540.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contract Transportation	Exclusion	Z1 - Transportation	N/A	
F5550.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Public Transportation	Exclusion	Z1 - Transportation	N/A	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F5581.49	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Exclusion	Z1 - Transportation	N/A	
F5597.0	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Total Pupil Transportation – Excluding Summer Trans for Students with Disabilities (Lines 215-218)	Exclusion	Z1 - Transportation	N/A	
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Excl Trans Supv Office)	Exclusion	Z1 - Transportation	N/A	
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Excl Trans Supv Office)	Exclusion	Z1 - Transportation	N/A	
F5511.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contractual and Other	Exclusion	Z1 - Transportation	N/A	
F5511.45	Pupil Transportation - Summer Transportation For Students With Disabilities; Materials and Supplies	Exclusion	Z1 - Transportation	N/A	
F5511.8	Pupil Transportation - Summer Transportation For Students With Disabilities; Employee Benefits	Exclusion	Z1 - Transportation	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F5511.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total District Operated Trans Services for Sections 4408, 4201, OPWDD Chapters 47, 66 & 721 (Lines 220 - 224)	Exclusion	Z1 - Transportation	N/A	
F5541.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contract Transportation	Exclusion	Z1 - Transportation	N/A	
F5551.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Public Transportation	Exclusion	Z1 - Transportation	N/A	
F5582.49	Pupil Transportation - Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Exclusion	Z1 - Transportation	N/A	
F5598.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total Pupil Transportation - Summer Trans for Students with Disabilities (Section 4408, 4201, OPWDD Chapters 47, 66 & 721 July/August Programs) (Lines 225-228)	Exclusion	Z1 - Transportation	N/A	
F5599.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total Pupil Transportation (Lines 219 plus 229)	Exclusion	Z1 - Transportation	N/A	
Z2. Charter School Tuition					
A2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	Z2 - Charter School Tuition	N/A	
F2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	Z2 - Charter School Transition	N/A	
Z3. Other Tuition					

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2110.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
A2110.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
A2110.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	Z3 - Charter School Tuition	N/A	
A2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
A2250.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
A2280.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
A2280.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
A2330.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
A2330.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
A2610.46	Instruction - Instructional Media; School Library A/V Loan Program (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2610.46	Exclusion	Z3 - Other Tuition	N/A	
F2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
F2250.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
F2251.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
F2251.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
F2252.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
F2252.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
F2253.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	Z3 - Other Tuition	N/A	
F2253.472	Instruction - Teaching; Tuition - All Other	Exclusion	Z3 - Other Tuition	N/A	
F2254.474	Instruction - Teaching; Tuition - 10 month - School Age	Exclusion	Z3 - Other Tuition	N/A	
F2254.475	Instruction - Teaching; Tuition - 10 month - Preschool	Exclusion	Z3 - Other Tuition	N/A	
F2254.0	Instruction - Teaching; Total Tuition for Students Attending State Supported Schools for the Blind & Deaf - 10 Month (Section 4201 Education Law)	Exclusion	Z3 - Other Tuition	N/A	
Z4. Debt Service					
AT9898.0 (All 9700)	Undistributed Expenditures; Total Debt Service	Exclusion	Z4 - Debt Service	N/A	
Z5. Other					
A2250.15	Instruction - Teaching; Instructional Salaries	School and/or Exclusion	A2 - Other Instructional Salaries and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2250.16	Instruction - Teaching; Noninstructional Salaries	School and/or Exclusion	C1 - All Other Salaries and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.2	Instruction - Teaching; Equipment	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.4	Instruction - Teaching; Contractual and Other	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.45	Instruction - Teaching; Materials and Supplies	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.48	Instruction - Teaching; Textbooks	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - Special Education or Exclusion - Other	
A2250.49	Instruction - Teaching; BOCES Services	School and/or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2280.49	Instruction - Teaching; BOCES Services	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	School - BOCES Services or Exclusion - Other	Use BOCES Methodology (See Page 21)
A2870.16	Instruction - Pupil Services; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
A2870.2	Instruction - Pupil Services; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
A2870.4	Instruction - Pupil Services; Contractual And Other	Exclusion	Z5 - Other Exclusions	N/A	
A2870.41	Instruction - Pupil Services; Merchandise for Resale	Exclusion	Z5 - Other Exclusions	N/A	
A2870.45	Instruction - Pupil Services; Materials And Supplies	Exclusion	Z5 - Other Exclusions	N/A	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
A2870.0	Instruction - Pupil Services; Total School Store	Exclusion	Z5 - Other Exclusions	N/A	
AT8099.0 (All A7140, A7310, A8060, A8070)	Community Service; Total Community Services	Exclusion	Z5 - Other Exclusions	N/A	
AT9951.0 (All 9901 and 9950)	Undistributed Expenditures - Interfund Transfers; Total Interfund Transfers	Exclusion	Z5 - Other Exclusions	N/A	
F2250.15	Instruction - Teaching; Instructional Salaries	Central and School and/or Exclusion	A2/E2 - Other Instructional Salaries and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.16	Instruction - Teaching; Noninstructional Salaries	Central and School and/or Exclusion	C1/G1 - All Other Salaries and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.2	Instruction - Teaching; Equipment	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.4	Instruction - Teaching; Contractual and Other	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.45	Instruction - Teaching; Materials and Supplies	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.48	Instruction - Teaching; Textbooks	Central and School	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	
F2250.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Costs and/or Z5 - Other Exclusions	All Program Detail Areas	Use BOCES Methodology (See Page 21)
F2251.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2251.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2251.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2251.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2251.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F2251.48	Instruction - Teaching; Textbooks	Exclusion	Z5 - Other Exclusions	N/A	
F2251.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	Use BOCES Methodology (See Page 21)
F2251.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F2252.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2252.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2252.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2252.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2252.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F2252.48	Instruction - Teaching; Textbooks	Exclusion	Z5 - Other Exclusions	N/A	
F2252.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	Use BOCES Methodology (See Page 21)
F2252.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2253.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2253.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2253.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2253.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2253.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F2253.48	Instruction - Teaching; Textbooks	Exclusion	Z5 - Other Exclusions	N/A	
F2253.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	Use BOCES Methodology (See Page 21)
F2253.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2330.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2330.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2330.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2330.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2330.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F2330.48	Instruction - Teaching; Textbooks	Exclusion	Z5 - Other Exclusions	N/A	
F2330.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	Use BOCES Methodology (See Page 21)
F2330.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2330.0	Instruction - Teaching; Total Teaching - Special Schools	Exclusion	Z5 - Other Exclusions	N/A	
F2340.15	Instruction - Teaching; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2340.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F2340.2	Instruction - Teaching; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F2340.4	Instruction - Teaching; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F2340.45	Instruction - Teaching; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F2340.49	Instruction - Teaching; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F2340.8	Instruction - Teaching; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F2340.0	Instruction - Teaching; Total Employment Preparation Education	Exclusion	Z5 - Other Exclusions	N/A	
F6293.15	Community Services - Workforce Investment Act; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6293.16	Community Services - Workforce Investment Act; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F6293.2	Community Services - Workforce Investment Act; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F6293.4	Community Services - Workforce Investment Act; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F6293.45	Community Services - Workforce Investment Act; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F6293.49	Community Services - Workforce Investment Act; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F6293.8	Community Services - Workforce Investment Act; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F6293.0	Community Services - Workforce Investment Act; Total Workforce Investment Act	Exclusion	Z5 - Other Exclusions	N/A	
F6320.15	Community Services - Work Training; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6320.16	Community Services - Work Training; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6320.2	Community Services - Work Training; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F6320.4	Community Services - Work Training; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F6320.45	Community Services - Work Training; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F6320.49	Community Services - Work Training; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F6320.8	Community Services - Work Training; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F6320.0	Community Services - Work Training; Total Work Training	Exclusion	Z5 - Other Exclusions	N/A	
F6322.15	Community Services - Work Study; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6322.16	Community Services - Work Study; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F6322.2	Community Services - Work Study; Equipment	Exclusion	Z5 - Other Exclusions	N/A	
F6322.4	Community Services - Work Study; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F6322.45	Community Services - Work Study; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F6322.49	Community Services - Work Study; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F6322.8	Community Services - Work Study; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F6322.0	Community Services - Work Study; Total Work Study	Exclusion	Z5 - Other Exclusions	N/A	
F8060.15	Community Services - Civic Activities; Instructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F8060.16	Community Services - Civic Activities; Noninstructional Salaries	Exclusion	Z5 - Other Exclusions	N/A	
F8060.2	Community Services - Civic Activities; Equipment	Exclusion	Z5 - Other Exclusions	N/A	

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Account	Description	Report View One (School or Central)	Report View Two Category	Program Detail Area Category	Allocation Methodology Notes
F8060.4	Community Services - Civic Activities; Contractual and Other	Exclusion	Z5 - Other Exclusions	N/A	
F8060.45	Community Services - Civic Activities; Materials and Supplies	Exclusion	Z5 - Other Exclusions	N/A	
F8060.49	Community Services - Civic Activities; BOCES Services	Exclusion	Z5 - Other Exclusions	N/A	
F8060.8	Community Services - Civic Activities; Employee Benefits	Exclusion	Z5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Pages 9 and 19)
F8060.0	Community Services - Civic Activities; Total Civic Activities	Exclusion	Z5 - Other Exclusions	N/A	
FT8099.0	Community Services; Total Community Service	Exclusion	Z5 - Other Exclusions	N/A	
F9901.9	Interfund Transfers; Transfers to Other Funds	Exclusion	Z5 - Other Exclusions	N/A	
FT9951.0	Interfund Transfers; Total Interfund Transfers	Exclusion	Z5 - Other Exclusions	N/A	
FT9999.0	Total Special Aid Fund Expenditures and Interfund Transfers	Exclusion	Z5 - Other Exclusions	N/A	