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Financial Data Collection for the ESSA Financial Transparency Report and School Level Finance Survey 2023-24 School Year Expenditures

**Technical Guidance
for School Business Officials**
October 2024



New York State
EDUCATION DEPARTMENT

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Note: Report Submission Instructions included in this guidance in prior years have been moved to a separate document and can be found on the Financial Transparency Reporting webpage:
<http://www.nysed.gov/essa/financial-transparency>.

Introduction

In December 2015, the Every Student Succeeds Act (ESSA) was signed into law as the successor to the No Child Left Behind Act, as amended by the Elementary and Secondary Education Act. Among a multitude of changes to the education landscape resulting from this federal legislation was the creation of a new financial transparency reporting requirement, whereby all local education agencies (LEAs)¹ 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)

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. The report will include a combination of student demographic, staffing profile, and district and school level expenditure information, and actual expenditures on a per-pupil basis. These data promote transparency in the management of public funds within the education sector and support a greater understanding of how financial resources impact educational outcomes.

To strengthen the data that has been collected via the ESSA requirements, the National Center for Education Statistics (NCES) within the U.S. Department of Education (ED), along with the Office for Civil Rights (OCR), have implemented a new requirement, the School Level Finance Survey (SLFS). The SLFS will allow for more detail and continuity in reporting data at the school level so that expenditures can be compared on a local, state, and national level.

FACTS About ESSA/SLFS Reporting

- All LEAs in New York State are required to submit reports.
- Reporting will be uniform for all LEAs and will align with other reporting requirements, such as the ST-3 form.
- SY 2018-19 was the first year for the ESSA Financial Transparency Report.
- SY 2023-24 is the first year for the combined ESSA/SLFS reporting.

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

ESSA/SLFS Reporting Guidelines

Beginning in Fall 2024, data collection of SY 2023-2024 expenditures for the ESSA Financial Transparency Requirement (ESSA) will combine with data collection for the School Level Finance Survey (SLFS). The data collected on the combined ESSA/SLFS report will be used to satisfy both federally-mandated financial reporting requirements.

This guidance document outlines the expenditure categories that LEAs are required to report. The [Report Submission Instructions](#), in conjunction with the appendices, direct how to compile and submit the expenditure data through the IRS Data Exchange (IDEx). Additional information is available in the [Frequently Asked Questions](#) document.

Key features of the ESSA/SLFS Report and definitions of its components are as follows:

1. All actual expenditures must be reported unless otherwise excluded.
2. The expenditure categories used in the data collection for ESSA are replaced with those required by the SLFS.
3. All school and all central-level expenditures must now be reported on the school forms. More information on how to allocate expenditures can be found on the following page.
4. A district form will collect exclusions, total expenditures, and a special education program detail area.
5. Calculated total expenditures for the entire district must reconcile with the school district's ST-3 filing. Specifics on the ST-3 calculation are included in the [Report Submission Instructions](#).
6. Certain expenditures previously excluded (e.g., food services, transportation, and enterprise operations) will now be included in the data collection.
7. Districts will continue to exclude capital outlay expenditures; payments to other local education agencies; tuition to charter schools and for full-time placements in other schools; nonelementary-secondary (e.g., community services, adult education); payments to the state, cities, counties, or special districts; debt service payments; interfund transfers; and the purchase of stocks, bonds, securities, and other investment assets.

Allocating Expenditures

In prior years, the ESSA data collection provided multiple options for the classification of many account codes. The combined ESSA/SLFS data collection has reduced flexibility in determining the categorization of account codes. Each ST-3 account code corresponds to a single SLFS function category.²

Previously, the ESSA financial transparency report collected central-district expenditures on a district form. Under the new ESSA/SLFS format, central-district expenditures must now be allocated to the school forms. Each school report must include the districtwide expenditures that are attributable to the school.

Additionally, each expenditure category must be disaggregated by funding source (i.e., Local/State and Local/State/Federal). Allocation by funding source must reflect actual use among schools. For example, if a district receives a federal grant for use in two of its three schools, it must allocate expenditures supported by this revenue among the two schools for which the grant is targeted, and not uniformly among all schools. Similarly, federal reimbursement for school meals should be allocated in proportion to the number of meals reimbursed at each school.

Different types of expenditures shared among schools may warrant different allocation methodologies. Expenditures must be accounted for in a manner that closely matches the actual expenditures among each school.

- In many cases, allocating expenditures based on enrollment may provide reasonable accuracy.
- Expenditures shared equally by all schools in the district, such as the salary and benefits of the school district superintendent, should be allocated proportionately across schools.
- Expenditures for retiree benefits should be allocated across schools under Section C 12. Districtwide Current Expenditures.
- Expenditures that are incurred over multiple schools, such as a special education itinerant teacher should be accounted for in a way that reflects actual staff time. For example, if such teacher spends one day per week at School A and four days per week at School B, that teacher's salary and benefits must be allocated proportionately, with 20% to School A and 80% to School B.
- For transportation expenditures, allocation of expenditures based on ridership or routes may be appropriate.

² An exception would be if the expenditure could be reported not by function but under Section C 12. Districtwide current expenditures.

Timelines and Deadlines for Reporting

Using this guidance, school districts will compile actual expenditure data for the 2023-24 school year and submit the required categories through the IRS Data Exchange (IDEx). The deadlines below have been established for the 2023-24 school year data:

October 2024—Portal Available: IDEx Portal is opened for all school districts. Charter school submissions for the 2023-24 school year will also be reported through this portal. For more details on charter school submissions, see charter school guidance.

December 31, 2024—Expenditure Data Due (Independents³): All districts, other than dependent city districts, must submit 2023-24 actual expenditure data through IDEx, for all schools and central district costs, by this date.

January 2025—Data Review Period: NYSED will compile expenditure data, combine with other data already reported to the department through other means, and allow school districts to review and revise data as necessary.

January 31, 2025—Data Collection Closes (Independents): IDEx is closed to all new edits for independent public school districts.

February 14, 2025—Expenditure Data Due (Dependents⁴): Dependent school districts must submit 2023-24 actual expenditure data through IDEx, for all school forms and a district form, by this date.

February 2025—Dependent District Data Review Period: NYSED will review expenditure data for dependent school districts and allow these districts to review and revise data as necessary.

March 14, 2025—Data Collection closes: IDEx is closed to all new edits for public school districts.

Spring 2025—Report Publication: NYSED will publish all 2023-24 school year ESSA/SLFS Financial Transparency Reports for all school districts.

³ Independent Districts: Districts that have independent taxing and borrowing authority and are financially independent.

⁴ Dependent Districts: Districts that do not levy taxes but are dependent upon citywide taxes for support.

School Level ESSA/SLFS Form

Data Collection for SY 2023-24, will continue to utilize the IDEx web application, however the categories of expenditures collected on the school and district forms will conform to the requirements of the School Level Finance Survey.

School districts are required to submit actual expenditure data. For the ESSA reporting requirement, NYSED will convert this data into a per-pupil amount and combine it with the other contextual information in the final report. School districts will not be required to submit duplicate information that is already collected by NYSED through other means.

The tables below summarize these expenditure categories that must be reported by school districts for all schools. Districts will report special education expenditures and exclusions on the district form. Once all school forms are submitted, total expenditures for all schools will populate on the district form.

Part I: Current Operation Expenditures

This part is made up of three sections (A, B, and C). Section A includes expenditures for salaries, employee benefits, and all other expenditures for eight categories within elementary-secondary education instructional programs. All expenditures associated with each individual grouping and subgrouping will be reported as outlined in the appendices of this guidance. The "all other" expenditure subcategories reflect expenditures within the function (e.g., Instruction) that are not salaries or benefits. Weighted allocational approaches are acceptable when assigning expenditures shared by more than one school. The eight functions within Section A of Part I are as follows:

1. **Instruction.** Expenditures for activities in classroom, home, hospital, or co-curricular activities for teachers, instructional aides, and assistants engaged in regular instruction, special education, and vocational education. Non-enterprise student activities should be included. Adult education should not be included.
2. **Support services, pupils.** Administrative, guidance, health, and logistical support that enhance instruction, including: attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Health includes medical, dental, nursing, psychological, and speech services.
3. **Support services, instructional staff.** Supervision of instruction service improvements; curriculum development; professional development; training of instructional staff; academic assessment; and media, library, and instruction related technology services.
4. **Support services, general administration.** Expenditures for board of education and executive administration (office of the superintendent) services.
5. **Support services, school administration.** Principal and central school level services.
6. **Support services, operation and maintenance of plant.** Building services such as heating; electricity; air conditioning; property insurance; care and upkeep of grounds and equipment; nonstudent transportation vehicle operation and maintenance; and security services.
7. **Support services, student transportation.** Vehicle operation, monitoring riders, servicing, and maintenance.
8. **Business, central/other support services.** Fiscal services, purchasing, warehousing, supply distribution, warehousing, and duplication. Plus, central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on the previous lines.

All expenditures must be reported by funding source, "State/Local" and "State/Local/Federal." An outline of the report form as it appears in IDEx is on the following page.

Table 1. Part I Section A, ESSA/SLFS Form

Part I - Current Operation Expenditures		
Section A - Elementary - Secondary Education Instructional Programs - Prekindergarten Through Grade 12	State/Local	State/Local/Federal
1. Instruction		
1.1 Salaries		
1.2 Employee Benefits		
1.3 All Other		
2. Support Services, Pupils		
2.1 Salaries		
2.2 Employee Benefits		
2.3 All Other		
3. Support Services, Instructional Staff		
3.1 Salaries		
3.2 Employee Benefits		
3.3 All Other		
4. Support Services, General Admin		
4.1 Salaries		
4.2 Employee Benefits		
4.3 All Other		
5. Support Services, School Admin		
5.1 Salaries		
5.2 Employee Benefits		
5.3 All Other		
6. Support Services, Operation and Maintenance of Plant		
6.1 Salaries		
6.2 Employee Benefits		
6.3 All Other		
7. Support Services, Student Transportation		
7.1. Salaries		
7.2 Employee Benefits		
7.3 All Other		
8. Business/Central/Other Support Services		
8.1 Salaries		
8.2 Employee Benefits		
8.3 All Other		

Section B of the SLFS collects salaries, employee benefits, and all other expenditures for three categories within elementary-secondary education noninstructional programs. All expenditures associated with each individual grouping and subgrouping will be reported as outlined in the appendices of this guidance. The “All Other” expenditure subcategories reflect expenditures within the function (e.g., Food Services) that are not

salaries or benefits. Weighted allocational approaches are acceptable when assigning expenditures shared by more than one school.

The three functions within **Section B** of Part I are as follows:

- 9. Food Services.** Gross expenditure for cafeteria operations, not including the value of donated commodities and purchase of food service equipment.
- 10. Enterprise Operations.** Business-like activities, such as a bookstore, where costs are largely recouped with user charges.
- 11. Other.** Other non-instructional activities not related to lines 9 or 10.

Table 2. Part I Section B, ESSA/SLFS Form

Section B - Elementary - Secondary Noninstructional Programs	State/Local	State/Local/Federal
9. Food services		
9.1 Salaries		
9.2 Employee Benefits		
9.3 All Other		
10. Enterprise operations		
10.1 Salaries		
10.2 Employee Benefits		
10.3 All Other		
11. Other		
11.1 Salaries		
11.2 Employee Benefits		
11.3 All Other		

Section C of the SLFS collects districtwide current expenditures for salaries, benefits, and all other expenditures not recorded in the function categories of Sections A and B:

- 12. Districtwide current expenditures.** This field must reflect expenditures attributable to the school that cannot be reported separately in the function categories described above. This field may not include expenditures already reported in prior fields.

Table 3. Part I Section C, ESSA/SLFS Form

Section C - Districtwide Current Expenditures	State/Local	State/Local/Federal
12. Districtwide Current Expenditures		
12.1 Salaries		
12.2 Employee Benefits		
12.3 All Other		

Section D of the SLFS displays Total Expenditures for all function categories in Sections A, B and C:

Table 4. Part I Section D, ESSA/SLFS Form

Section D - Total State/Local/Federal	
13.Total Expenditures	

Part II Exhibit and Special Items

Part II collects amounts for eight categories of Exhibit and Special Items. These are a subset of the expenditure categories reported in Part I Section A. Amounts for each category in Parts I and II must be reported twice; once as a total, and once excluding most federal funds. Account codes may correspond to multiple categories (e.g., corresponding to 4. Library and media services and 5. Books and periodicals). Districts should review expenditures to allocate expenditures in the appropriate category or categories.

- 1. Teacher Salaries.** Total salaries and wages paid to certified and noncertified, permanent, temporary, and substitute teachers. Gross salary and wages; overtime; incentive and supplemental pay; bonuses; and summer school pay. Do not include employee benefits.
- 2. Instructional aide salaries.** Gross salary and wages; overtime; incentive and supplemental pay; bonuses; and summer school pay for all instructional aides and assistants. Do not include employee benefits.
- 3. Improvement of instruction.** Non-personnel expenditures for instruction, curriculum development, professional development, and training of instructional staff. Do not include salaries or employee benefits.
- 4. Library and media services.** Non-personnel expenditures for libraries, audio-visual, and educational television. Library materials include expenditures for operating facilities and developing and acquiring materials. Do not include salaries or employee benefits.
- 5. Books and periodicals.** Expenditures for books, textbooks, and periodicals used in classroom instruction or library services. Do not include expenditures for electronic books or periodicals. Books and periodicals that are classified as equipment should not be reported here.
- 6. Technology-related supplies and purchased services.** Technology-related supplies and purchased services. Includes supplies used with hardware or software below the capitalization threshold, such as a laptop or tablet. Data processing; coding; other services; repair and service not provided by district personnel; and rentals or leases should be included. All costs associated with voice, data, and video communication including internet connectivity. Expenditures for technology-related equipment should not be reported here, but instead be reported in the "Technology-related hardware" or "Technology software" categories as appropriate.
- 7. Technology-related hardware.** Technology related hardware, including network equipment, servers, computers, printers, scanners, peripherals, and other electronic devices. Should not include machinery, vehicles, or furniture. Expenditures for technology-related supplies should not be reported here, but instead be reported in the "Technology-related supplies and purchased services" category.
- 8. Technology software.** Software purchases, including commercial off-the-shelf software and licensing fees. Expenditures for software that meet the standards for classification as a supply should not be reported here, but instead be reported in the "Technology-related supplies and purchased services" category.

All expenditures must be reported by funding source, "State/Local" and "State/Local/Federal." An outline of the report form as it appears in IDEX follows:

Table 5. Part II Exhibit and Special Items, ESSA/SLFS Form

Part II - Exhibit and Special Items	State/Local	State/Local/Federal
1. Teacher Salaries		
2. Instructional Aide Salaries		
3. Improvement of Instruction		
4. Library and Media Services		
5. Books and Periodicals		
6. Technology-Related Supplies and Purchased Services		
7. Technology-Related Hardware		
8. Technology Software		

District Level ESSA/SLFS Form

The district form will contain a sum of the values from Part I (State, local, and federal) of all school forms and exclusions to enable comparison to a comparable ST-3 value. In addition, the district level form will include just one field for the program detail area covering total special education expenditures. This single district-level field will reflect what has previously been collected in entries O and U on the ESSA financial transparency form and will satisfy requirements under §1716 and §215-a of the Education Law.

Program Detail Area

1. **Special Education.** All expenditures (including personnel and non-personnel) 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. The amount reported should include both central and school level expenditures.

Table 6. Expenditures by Program Detail Areas

Program Detail Area	(Include School Level and District Level Expenditures)
Special Education	

Total Exclusions by Type

Certain expenditures previously excluded (e.g., food services, transportation, and enterprise operations) will now be included in the data collection. Districts will continue to exclude capital outlay expenditures; payments to other local education agencies; nonelementary-secondary (e.g., community services, adult education); payments to the state, cities, counties, or special districts; debt service payments; interfund transfers; and the purchase of stocks, bonds, securities, and other investment assets.

The excluded categories are listed below and addressed in greater detail in Appendices A and B. Benefits for excluded salaries should be reported with the associated salary under the same exclusion.

1. **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 transparency reports and will not be included within the public district enrollment. As a result, these tuition payments will be excluded as well.
2. **Debt Service.** Debt service payments for bonds and other borrowing instruments that have been undertaken for capital projects and other purposes will be excluded.
3. **Other.** Certain other expenditures and reported financial data, including the public library fund, capital funds, permanent funds, and miscellaneous special revenue funds will be excluded and reported as an "other" exclusion. Other exclusions include:
 - a. Services Provided to Nonpublic Schools
 - b. Services Provided to Charter Schools
 - c. Payments to Community-Based Organizations for Prekindergarten
 - d. BOCES Instructional Programs (Full-time Only) and other tuition for student not included in the IRS count
 - e. Passthrough grants and funds which do not benefit students enrolled in a school or district program should be reported as an exclusion under Other.
 - f. Expenditures for students not included in the IRS count

Table 7. Total Exclusions

Exclusion	Total
1. Charter School Tuition	
2. Debt Service	
3. Other	

Total School District Expenditures

Once all school forms are submitted, Total Expenditures will populate the sum of all school forms' Part I Entry 13.

Table 8. Total Expenditures

Expenditures (All Schools Total Expenditures)	
Total Expenditures	

Districts must sum all schools total expenditures and total exclusions.

Table 9. All Schools Total Expenditures and Total Exclusions

Expenditures (All Schools Total Expenditures and Total Exclusions)	
Total Expenditures	

Form Validations

There are validations throughout the report to ensure accurate reporting. The validations are as follows:

School Form:

- All entries must have a value. If the value for an entry = 0, the entry must have a 0, it cannot be blank.
- State/Local \neq than State/Local/Federal for each entry.
- Part I Sections A + B + C must = Part I Section D Total School Expenditures.
- Part II [3. Improvement of Instruction + 4. Library and Media Services] \neq Part I [3. Support Services, Instructional Staff Support] for both State/Local and State/Local/Federal columns.
- Part II [1. Teacher Salaries + 2. Instructional Aide Salaries] \neq [1.1 Instruction Salaries] for both State/Local and State/Local/Federal columns.

District Form:

- Part I Section D for all school forms plus exclusions must equal Total School District Expenditures and must correspond to the ST-3 value for Total School District expenditures.

Appendix A: ESSA/SLFS Reporting Requirements by SY2023-2024 SAMS ST-3 Code

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
ST-3 - Schedule A3 - General Fund Revenues: N/A - ESSA/SLFS Financial Transparency Report is for Expenditures, Not Revenues						
ST-3 - Schedule A4a - General Fund Expenditures						
A1010.16	General Support - Board of Education; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
A1010.2	General Support - Board of Education; Equipment	Section A 4. Support services, general administration	All Other			
A1010.4	General Support - Board of Education; Contractual and Other	Section A 4. Support services, general administration	All Other			
A1010.45	General Support - Board of Education; Materials and Supplies	Section A 4. Support services, general administration	All Other			
A1010.49	General Support - Board of Education; BOCES Services	Section A 4. Support services, general administration	All Other			
A1010.0	General Support - Board of Education; Total Board of Education	Section A 4. Support services, general administration	Multiple (See above)			
A1040.16	General Support - Board of Education; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
A1040.2	General Support - Board of Education; Equipment	Section A 4. Support services, general administration	All Other			
A1040.4	General Support - Board of Education; Contractual and Other	Section A 4. Support services, general administration	All Other			
A1040.45	General Support - Board of Education; Materials and Supplies	Section A 4. Support services, general administration	All Other			
A1040.0	General Support - Board of Education; Total District Clerk	Section A 4. Support services, general administration	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1060.16	General Support - Board of Education; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
A1060.2	General Support - Board of Education; Equipment	Section A 4. Support services, general administration	All Other			
A1060.4	General Support - Board of Education; Contractual and Other	Section A 4. Support services, general administration	All Other			
A1060.45	General Support - Board of Education; Materials and Supplies	Section A 4. Support services, general administration	All Other			
A1060.49	General Support - Board of Education; BOCES Services	Section A 5. Support services, school administration	All Other			
A1060.0	General Support - Board of Education; Total District Meeting	Multiple (See above)	Multiple (See above)			
AT1099.0	General Support - Board of Education; Total Board of Education	Multiple (See above)	Multiple (See above)			
A1240.15	General Support - Central Administration; Instructional Salaries	Section A 4. Support services, general administration	Salaries		Special Education	
A1240.16	General Support - Central Administration; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
A1240.2	General Support - Central Administration; Equipment	Section A 4. Support services, general administration	All Other			
A1240.4	General Support - Central Administration; Contractual and Other	Section A 4. Support services, general administration	All Other			
A1240.45	General Support - Central Administration; Materials and Supplies	Section A 4. Support services, general administration	All Other			
A1240.0	General Support - Central Administration; Total Chief School Administrator	Section A 4. Support services, general administration	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1310.15	General Support - Finance; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	
A1310.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1310.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1310.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1310.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1310.49	General Support - Finance; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1310.0	General Support - Finance; Total Business Administration	Section A 8. Business/central/other support services	Multiple (See above)			
A1320.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1320.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1320.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1320.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1320.0	General Support - Finance; Total Auditing	Section A 8. Business/central/other support services	Multiple (See above)			
A1325.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1325.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1325.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1325.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1325.0	General Support - Finance; Total Treasurer	Section A 8. Business/central/other support services	Multiple (See above)			
A1330.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1330.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1330.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1330.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1330.49	General Support - Finance; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1330.0	General Support - Finance; Total Tax Collector	Section A 8. Business/central/other support services	Multiple (See above)			
A1345.15	General Support - Finance; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1345.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1345.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1345.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1345.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1345.49	General Support - Finance; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1345.0	General Support - Finance; Total Purchasing	Section A 8. Business/central/other support services	Multiple (See above)			
A1380.4	General Support - Finance; Fiscal Agent Fee	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
AT1399.0	General Support - Finance; Total Finance	Multiple (See above)	Multiple (See above)			
A1420.16	General Support - Staff; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
A1420.2	General Support - Staff; Equipment	Section A 5. Support services, school administration	All Other			
A1420.4	General Support - Staff; Contractual and Other	Section A 4. Support services, general administration	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1420.45	General Support - Staff; Materials and Supplies	Section A 5. Support services, school administration	All Other			
A1420.49	General Support - Staff; BOCES Services	Section A 5. Support services, school administration	All Other			
A1420.0	General Support - Staff; Total Legal	Multiple (See above)	Multiple (See above)			
A1430.15	General Support - Staff; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	
A1430.16	General Support - Staff; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1430.2	General Support - Staff; Equipment	Section A 8. Business/central/other support services	All Other			
A1430.4	General Support - Staff; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1430.45	General Support - Staff; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1430.49	General Support - Staff; BOCES Services	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1430.0	General Support - Staff; Total Personnel	Section A 8. Business/central/other support services	Multiple (See above)			
A1460.15	General Support - Staff; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	
A1460.16	General Support - Staff; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1460.2	General Support - Staff; Equipment	Section A 8. Business/central/other support services	All Other			
A1460.4	General Support - Staff; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1460.45	General Support - Staff; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1460.49	General Support - Staff; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1460.0	General Support - Staff; Total Records Management Officer	Section A 8. Business/central/other support services	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1480.15	General Support - Staff; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	
A1480.16	General Support - Staff; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1480.2	General Support - Staff; Equipment	Section A 8. Business/central/other support services	All Other			
A1480.4	General Support - Staff; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1480.45	General Support - Staff; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1480.49	General Support - Staff; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1480.0	General Support - Staff; Total Public Information and Services	Section A 8. Business/central/other support services	Multiple (See above)			
AT1499.0	General Support - Staff; Total Staff	Multiple (See above)	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1620.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			
A1620.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			
A1620.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			
A1620.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
A1620.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
A1620.0	General Support - Central Services; Total Operation of Plant	Section A 6. Support services, operation and maintenance of plant	Multiple (See above)			
A1621.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			
A1621.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1621.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			
A1621.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
A1621.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
A1621.0	General Support - Central Services; Total Maintenance of Plant	Section A 6. Support services, operation and maintenance of plant	Multiple (See above)			
A1622.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			
A1622.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			
A1622.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			
A1622.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1622.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
A1622.0	General Support - Central Services; Security of Plant	Section A 6. Support services, operation and maintenance of plant	Multiple (See above)			
A1660.16	General Support - Central Services; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1660.2	General Support - Central Services; Equipment	Section A 8. Business/central/other support services	All Other			
A1660.4	General Support - Central Services; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1660.45	General Support - Central Services; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1660.0	General Support - Central Services; Total Central Storeroom	Section A 8. Business/central/other support services	Multiple (See above)			
A1670.16	General Support - Central Services; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1670.2	General Support - Central Services; Equipment	Section A 8. Business/central/other support services	All Other			
A1670.4	General Support - Central Services; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1670.45	General Support - Central Services; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1670.49	General Support - Central Services; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1670.0	General Support - Central Services; Total Central Printing and Mailing	Section A 8. Business/central/other support services	Multiple (See above)			
A1680.16	General Support - Central Services; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1680.2	General Support - Central Services; Equipment	Section A 8. Business/central/other support services	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A1680.4	General Support - Central Services; Contractual and Other	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1680.45	General Support - Central Services; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1680.49	General Support - Central Services; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1680.0	General Support - Central Services; Total Central Data Processing	Section A 8. Business/central/other support services	Multiple (See above)			
AT1699.0	General Support - Central Services; Total Central Services	Multiple (See above)	Multiple (See above)			
A1710.1	General Support - Central Services; Administration - Salaries	Section A 8. Business/central/other support services	Salaries			
A1710.4	General Support - Central Services; Administration - Contractual	Section A 8. Business/central/other support services	All Other			
A1722.4	General Support - Central Services; Excess Insurance	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1910.4	General Support - Central Services; Unallocated Insurance	Section A 8. Business/central/other support services	All Other			
A1920.4	General Support - Central Services; School Association Dues	Section A 8. Business/central/other support services	All Other			
A1930.4	General Support - Central Services; Judgment and Claims (NOTE: Include Tax Certiorari)	Section A 8. Business/central/other support services	All Other			
A1931.4	General Support - Central Services; Property Loss	Section A 8. Business/central/other support services	All Other			
A1940.4	General Support - Central Services; Purchase of Land/Right of Way	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
A1950.4	General Support - Central Services; Assessments on School Property	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
A1964.4	General Support - Central Services; Refund on Real Property Taxes (NOTE: Do NOT include Tax Certiorari)	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1981.49	General Support - Central Services; BOCES Administrative Costs	Section A 8. Business/central/other support services	All Other			
A1983.49	General Support - Central Services; BOCES Capital Expenses	Section A 8. Business/central/other support services	All Other			
A1989.4	General Support - Central Services; Unclassified (Specify)	Section A 8. Business/central/other support services	All Other			
AT1998.0	General Support - Central Services; Total Special Items	Multiple (See above)	Multiple (See above)			
AT1999.0	General Support; Total General Support	Multiple (See above)	Multiple (See above)			
ST-3 - Schedule A4b - General Fund Expenditures						
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2010.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 3. Improvement of Instruction		
A2010.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 3. Improvement of Instruction		

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2010.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 3. Improvement of Instruction		
A2010.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff	All Other			
A2010.0	Instruction - Administration and Improvement; Total Curriculum Development and Supervision	Multiple (See above)	Multiple (See above)			
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 5. Support services, school administration	Salaries			
A2020.2	Instruction - Administration and Improvement; Equipment	Section A 5. Support services, school administration	All Other			
A2020.4	Instruction - Administration and Improvement; Contractual and Other	Section A 5. Support services, school administration	All Other			
A2020.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 5. Support services, school administration	All Other			
A2020.49	Instruction - Administration and Improvement; BOCES Services	Section A 5. Support services, school administration	All Other			
A2020.0	Instruction - Administration and Improvement; Total Supervision - Regular School	Section A 5. Support services, school administration	Multiple (See above)			
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Exclusion - Other				
A2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Exclusion - Other				
A2040.2	Instruction - Administration and Improvement; Equipment	Exclusion - Other				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2040.4	Instruction - Administration and Improvement; Contractual and Other	Exclusion - Other				
A2040.45	Instruction - Administration and Improvement; Materials and Supplies	Exclusion - Other				
A2040.0	Instruction - Administration and Improvement; Total Supervision - Special Schools	Exclusion - Other				
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A2060.2	Instruction - Administration and Improvement; Equipment	Section A 8. Business/central/other support services	All Other			
A2060.4	Instruction - Administration and Improvement; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A2060.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2060.49	Instruction - Administration and Improvement; BOCES Services	Section A 8. Business/central/other support services	All Other			
A2060.0	Instruction - Administration and Improvement; Total Research, Planning, and Evaluation	Section A 8. Business/central/other support services	Multiple (See above)			
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2070.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2070.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2070.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2070.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2070.0	Instruction - Administration and Improvement; Total Inservice Training - Instruction	Multiple (See above)	Multiple (See above)			
AT2099.0	Instruction - Administration and Improvement; Total Administration and Improvement	Multiple (See above)	Multiple (See above)			
A2110.1	Instruction - Teaching; Teacher Salaries, Pre- Kindergarten	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten - 3	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.14	Instruction - Teaching; Substitute Teacher Salaries	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2110.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2110.2	Instruction - Teaching; Equipment	Section A 1. Instruction	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2110.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction	All Other			
A2110.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				
A2110.473	Instruction - Teaching; Payments to Charter Schools	Exclusion - Charter School Tuition				
A2110.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
A2110.49	Instruction - Teaching; Other BOCES Services - Not ELL	Section A 1. Instruction	All Other			
A2110.0	Instruction - Teaching; Total Teaching - Regular School	Multiple (See above)	Multiple (See above)			
A2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2250.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2250.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				
A2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion - Charter School Tuition				
A2250.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
A2250.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures and/or Exclusion - Other	All Other		Special Education	
A2250.0	Instruction - Teaching; Total Program for Students with Disabilities - School Age-School Year	Multiple (See above)	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2259.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2259.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				
A2259.473	Instruction - Teaching; Payments to Charter Schools	Exclusion - Charter School Tuition				
A2259.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		
A2259.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2259.0	Instruction - Teaching; Total Programs for English Language Learners	Multiple (See above)	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2280.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2280.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2280.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
A2280.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
A2280.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2280.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				
A2280.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
A2280.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
A2280.0	Instruction - Teaching; Total Occupational Education	Multiple (See above)	Multiple (See above)			
A2330.15	Instruction - Teaching; Instructional Salaries	Exclusion - Other				
A2330.16	Instruction - Teaching; Noninstructional Salaries	Exclusion - Other				
A2330.2	Instruction - Teaching; Equipment	Exclusion - Other				
A2330.4	Instruction - Teaching; Contractual and Other	Exclusion - Other				
A2330.45	Instruction - Teaching; Materials and Supplies	Exclusion - Other				
A2330.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				
A2330.48	Instruction - Teaching; Textbooks	Exclusion - Other				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	Exclusion - Other				
A2330.49	Instruction - Teaching; BOCES Services for Non-BOCES Aided Equivalent Attendance Programs	Exclusion - Other				
A2330.49	Instruction - Teaching; CVEEB Services	Exclusion - Other				
A2330.0	Instruction - Teaching; Total Teaching - Special Schools	Exclusion - Other				
AT2399.0	Instruction - Teaching; Total Teaching	Multiple (See above)	Multiple (See above)			
A2610.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2610.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2610.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.46	Instruction - Instructional Media; School Library A/V Loan Program (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2610.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2610.0	Instruction - Instructional Media; Total School Library and Audiovisual	Multiple (See above)	Multiple (See above)			
A2620.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2620.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2620.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2620.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff	All Other			
A2620.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other			
A2620.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff	All Other			
A2620.0	Instruction - Instructional Media; Total Educational Television	Section A 3. Support services, instructional staff	Multiple (See above)			
A2630.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2630.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2630.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2630.22	Instruction - Instructional Media; State-Aided Computer Hardware - Purchase (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Repair (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2630.4	Instruction - Instructional Media; Contractual and Other (Not State Aided Lease or Repair)	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2630.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2630.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2630.0	Instruction - Instructional Media; Total Computer Assisted Instruction	Multiple (See above)	Multiple (See above)			
AT2699.0	Instruction - Instructional Media; Total Instructional Media	Multiple (See above)	Multiple (See above)			
A2805.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils	Salaries			
A2805.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils	Salaries			
A2805.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils	All Other			
A2805.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils	All Other			
A2805.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils	All Other			
A2805.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils	All Other			
A2805.0	Instruction - Pupil Services; Total Attendance - Regular School	Section A 2. Support services, pupils	Multiple (See above)			
A2810.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils	Salaries			
A2810.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils	Salaries			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2810.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils	All Other			
A2810.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils	All Other			
A2810.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils	All Other			
A2810.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils	All Other			
A2810.0	Instruction - Pupil Services; Total Guidance - Regular School	Section A 2. Support services, pupils	Multiple (See above)			
A2815.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2815.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2815.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2815.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2815.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2815.0	Instruction - Pupil Services; Total Health Services - Regular School	Multiple (See above)	Multiple (See above)			
A2820.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2820.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils	Salaries			
A2820.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils	All Other			
A2820.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils	All Other			
A2820.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils	All Other			
A2820.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils	All Other			
A2820.0	Instruction - Pupil Services; Total Psychological Services - Regular School	Multiple (See above)	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2825.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2825.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2825.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2825.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2825.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2825.0	Instruction - Pupil Services; Total Social Work Services - Regular School	Multiple (See above)	Multiple (See above)			
A2830.15	Instruction - Pupil Services; Instructional Salaries	Exclusion - Other				
A2830.16	Instruction - Pupil Services; Noninstructional Salaries	Exclusion - Other				
A2830.2	Instruction - Pupil Services; Equipment	Exclusion - Other				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2830.4	Instruction - Pupil Services; Contractual and Other	Exclusion - Other				
A2830.45	Instruction - Pupil Services; Materials and Supplies	Exclusion - Other				
A2830.49	Instruction - Pupil Services; BOCES Services	Exclusion - Other				
A2830.0	Instruction - Pupil Services; Total Pupil Personnel Services - Special Schools	Exclusion - Other				
A2850.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2850.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2850.4	Instruction - Pupil Services; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2850.45	Instruction - Pupil Services; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2850.0	Instruction - Pupil Services; Total Co-Curricular Activities - Regular School	Multiple (See above)	Multiple (See above)			
A2855.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2855.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2855.4	Instruction - Pupil Services; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2855.45	Instruction - Pupil Services; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2855.49	Instruction - Pupil Services; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2855.0	Instruction - Pupil Services; Total Interscholastic Athletics - Regular School	Multiple (See above)	Multiple (See above)			
A2870.16	Instruction - Pupil Services; Noninstructional Salaries	Section B 10. Enterprise Operations	Salaries			
A2870.2	Instruction - Pupil Services; Equipment	Section B 10. Enterprise Operations	All Other			
A2870.4	Instruction - Pupil Services; Contractual And Other	Section B 10. Enterprise Operations	All Other			
A2870.41	Instruction - Pupil Services; Merchandise for Resale	Section B 10. Enterprise Operations	All Other			
A2870.45	Instruction - Pupil Services; Materials And Supplies	Section B 10. Enterprise Operations	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2870.0	Instruction - Pupil Services; Total School Store	Section B 10. Enterprise Operations	All Other			
A2915.15	Instruction - Pupil Services; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2915.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2915.2	Instruction - Pupil Services; Equipment	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other			
A2915.4	Instruction - Pupil Services; Contractual and Other	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other			
A2915.0	Instruction - Pupil Services; Total Scholarships	Multiple (See above)	Multiple (See above)			
AT2899.0	Instruction - Pupil Services; Total Pupil Services	Multiple (See above)	Multiple (See above)			
AT2999.0	Instruction; Total Instruction	Multiple (See above)	Multiple (See above)			
ST-3 - Schedule A4c - General Fund Expenditures						
A5510.15	Pupil Trans - Instructional Salaries (Transportation Supervisor's Office)	Section A 7. Support services, student transportation	Salaries			
A5510.16	Pupil Trans - Noninstructional Salaries (A5510.16)	Section A 7. Support services, student transportation	Salaries			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A5510.16	Pupil Trans - Noninstructional Salaries (Transportation Supervisor's Office) (A5510.16)	Section A 7. Support services, student transportation	Salaries			
A5510.2	Pupil Trans - Equipment (A5510.2)	Section A 7. Support services, student transportation	All Other			
A5510.21	Pupil Trans - Purchase of Buses (A5510.21)	Section A 7. Support services, student transportation	All Other			
A5510.4	Pupil Trans - Contractual and Other (A5510.4)	Section A 7. Support services, student transportation	All Other			
A5510.45	Pupil Trans - Materials and Supplies (A5510.45)	Section A 7. Support services, student transportation	All Other			
A5510.49	Pupil Trans - BOCES Bus Driver Training Services (A5510.49)	Section A 7. Support services, student transportation	All Other			
A5510.49	Pupil Trans - BOCES Bus Maintenance Services (A5510.49)	Section A 7. Support services, student transportation	All Other			
A5510.0 (All A5510)	Pupil Transportation - District Transportation Services; Total District Transportation Services	Multiple (See above)	Multiple (See above)			
A5530.16	Pupil Trans - Garage Building - Noninstructional Salaries (A5530.16)	Section A 7. Support services, student transportation	Salaries			
A5530.2	Pupil Trans - Garage Building - Equipment (A5530.2)	Section A 7. Support services, student transportation	All Other			
A5530.4	Pupil Trans - Garage Building - Contractual and Other (A5530.4)	Section A 7. Support services, student transportation	All Other			
A5530.45	Pupil Trans - Garage Building - Materials and Supplies (A5530.45)	Section A 7. Support services, student transportation	All Other			
A5530.0 (All A 5530)	Pupil Transportation - Garage Building; Total Garage Building	Section A 7. Support services, student transportation	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A5540.4	Pupil Trans - Garage Building - Contract Transportation-All Other	Section A 7. Support services, student transportation	All Other			
A5550.4	Pupil Trans - Garage Building - Public Transportation	Section A 7. Support services, student transportation	All Other			
A5581.49	Pupil Trans - Garage Building - Transportation From BOCES	Section A 7. Support services, student transportation	All Other			
AT5599.0 (All A5540, A5550, and A5581)	Pupil Transportation; Total Pupil Transportation	Multiple (See above)	Multiple (See above)			
AT8099.0 (All A7140, A7310, A8060, A8070)	Community Service; Total Community Services	Exclusion - Other				
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).
A9781.6	Subscription-Based IT Arrangement, Principal	Exclusion - Debt Service				
A9781.7	Subscription-Based IT Arrangement, Interest	Exclusion - Debt Service				
A9781.7	Leases - Buses and Garage Rentals	Exclusion - Debt Service				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A9788.6	Leases	Exclusion - Debt Service				
A9788.6	Leases - Buses and Garage Rentals	Exclusion - Debt Service				
A9788.7	Leases	Exclusion - Debt Service				
AT9898.0 (All 9700)	Undistributed Expenditures; Total Debt Service	Exclusion - Debt Service				
A9901.96	Transfer to Debt Service Fund for Other Than School Construction	Interfund transfers should not be reported.	Interfund transfers should not be reported.			Interfund transfers should not be reported.
A9950.9	Transfer to Capital Funds for Other Than School Construction	Interfund transfers should not be reported.	Interfund transfers should not be reported.			Interfund transfers should not be reported.
AT9951.0 (All 9901 and 9950)	Undistributed Expenditures - Interfund Transfers; Total Interfund Transfers	Interfund transfers should not be reported.	Interfund transfers should not be reported.			Interfund transfers should not be reported.
AT9959.0	Undistributed Expenditures; Total Undistributed Expenditures	Multiple (See above)	Multiple (See above)			
AT9999.0	Total General Fund Expenditures and Interfund Transfers	Multiple (See above)	Multiple (See above)			
ST-3 - Schedule B3 - Special Aid Fund						
F1460.15	General Support - Central Services; Instructional Salaries	Section A 8. Business/central/other support services	Salaries			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1460.16	General Support - Central Services; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
F1460.2	General Support - Central Services; Equipment	Section A 8. Business/central/other support services	All Other			
F1460.4	General Support - Central Services; Contractual and Other	Section A 8. Business/central/other support services	All Other			
F1460.45	General Support - Central Services; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
F1460.49	General Support - Central Services; BOCES Services	Section A 8. Business/central/other support services	All Other			
F1460.8	General Support - Central Services; Employee Benefits	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F1460.0	General Support - Central Services; Records Management Officer	Section A 8. Business/central/other support services	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1620.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			
F1620.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			
F1620.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			
F1620.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
F1620.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
F1620.8	General Support - Central Services; Employee Benefits	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F1620.0	General Support - Central Services; Total Operation of Plant	Section A 6. Support services, operation and maintenance of plant	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1621.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			
F1621.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			
F1621.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			
F1621.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
F1621.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
F1621.8	General Support - Central Services; Employee Benefits	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1621.0	General Support - Central Services; Total Maintenance of Plant	Section A 6. Support services, operation and maintenance of plant	Multiple (See above)			
F1622.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Salaries			
F1622.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	All Other			
F1622.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	All Other			
F1622.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
F1622.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1622.8	General Support - Central Services; Employee Benefits	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F1622.0	General Support - Central Services; Security of Plant	Multiple (See above)	Multiple (See above)			
F1989.4	General Support - Central Services; Indirect Cost (Undistributed)	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other			
F1989.4	General Support - Central Services; Unclassified Expenditures (Specify)	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other			
FT1998.0	General Support - Central Services; Total Special Items	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2010.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
F2010.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2010.0	Instruction - Administration and Improvement; Total Curriculum Develop/Supervision	Multiple (See above)	Multiple (See above)			
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2020.2	Instruction - Administration and Improvement; Equipment	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2020.4	Instruction - Administration and Improvement; Contractual and Other	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2020.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2020.49	Instruction - Administration and Improvement; BOCES Services	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2020.0	Instruction - Administration and Improvement; Total Supervision - Regular School	Multiple (See above)	Multiple (See above)			
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Exclusion - Other				
F2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Exclusion - Other				
F2040.2	Instruction - Administration and Improvement; Equipment	Exclusion - Other				
F2040.4	Instruction - Administration and Improvement; Contractual and Other	Exclusion - Other				
F2040.45	Instruction - Administration and Improvement; Materials and Supplies	Exclusion - Other				
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Exclusion - Other				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2040.0	Instruction - Administration and Improvement; Total Supervision - Special School	Exclusion - Other				
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2060.2	Instruction - Administration and Improvement; Equipment	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2060.4	Instruction - Administration and Improvement; Contractual and Other	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2060.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2060.49	Instruction - Administration and Improvement; BOCES Services	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2060.0	Instruction - Administration and Improvement; Total Research, Planning, and Evaluation	Multiple (See above)	Multiple (See above)			
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2070.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2070.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2070.0	Instruction - Administration and Improvement; Total Inservice Training - Instruction	Multiple (See above)	Multiple (See above)			
F2110.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2110.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
F2110.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
F2110.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2110.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2110.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
F2110.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2110.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2110.0	Instruction - Teaching; Total Teaching - Regular School	Multiple (See above)	Multiple (See above)			
F2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
F2250.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures and/or Exclusion - Other	All Other		Special Education	
F2250.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				
F2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion - Charter School Tuition				
F2250.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
F2250.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2250.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2250.0	Instruction - Teaching; Total Program for Students with Disabilities-School Age-School Year	Multiple (See above)	Multiple (See above)			
F2251.15	Instruction - Teaching; Instructional Salaries	Exclusion - Other				
F2251.16	Instruction - Teaching; Noninstructional Salaries	Exclusion - Other				
F2251.2	Instruction - Teaching; Equipment	Exclusion - Other				
F2251.4	Instruction - Teaching; Contractual and Other	Exclusion - Other				
F2251.45	Instruction - Teaching; Materials and Supplies	Exclusion - Other				
F2251.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				
F2251.48	Instruction - Teaching; Textbooks	Exclusion - Other				
F2251.49	Instruction - Teaching; BOCES Services	Exclusion - Other				
F2251.8	Instruction - Teaching; Employee Benefits	Exclusion - Other				
F2251.0	Instruction - Teaching; Total Program for Students with Disabilities-Infant-12 Month (Section 4406 Education Law)	Exclusion - Other				
F2252.15	Instruction - Teaching; Instructional Salaries	Exclusion - Other				
F2252.16	Instruction - Teaching; Noninstructional Salaries	Exclusion - Other				
F2252.2	Instruction - Teaching; Equipment	Exclusion - Other				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2252.4	Instruction - Teaching; Contractual and Other	Exclusion - Other				
F2252.45	Instruction - Teaching; Materials and Supplies	Exclusion - Other				
F2252.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				
F2252.48	Instruction - Teaching; Textbooks	Exclusion - Other				
F2252.49	Instruction - Teaching; BOCES Services	Exclusion - Other				
F2252.8	Instruction - Teaching; Employee Benefits	Exclusion - Other				
F2252.0	Instruction - Teaching; Total Program for Students with Disabilities- Preschool-12 Month (Section 4410 Education Law)	Exclusion - Other				
F2253.15	Instruction - Teaching; Instructional Salaries	Exclusion - Other				
F2253.16	Instruction - Teaching; Noninstructional Salaries	Exclusion - Other				
F2253.2	Instruction - Teaching; Equipment	Exclusion - Other				
F2253.4	Instruction - Teaching; Contractual and Other	Exclusion - Other				
F2253.45	Instruction - Teaching; Materials and Supplies	Exclusion - Other				
F2253.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2253.48	Instruction - Teaching; Textbooks	Exclusion - Other				
F2253.49	Instruction - Teaching; BOCES Services	Exclusion - Other				
F2253.8	Instruction - Teaching; Employee Benefits	Exclusion - Other				
F2253.0	Instruction - Teaching; Total Program for Students with Disabilities-School Age-July/August (Section 4408 Education Law)	Exclusion - Other				
F2254.474	Instruction - Teaching; Tuition - 10 month - School Age	Exclusion - Other				
F2254.475	Instruction - Teaching; Tuition - 10 month - Preschool	Exclusion - Other				
F2254.0	Instruction - Teaching; Total Tuition for Students Attending State Supported Schools for the Blind & Deaf - 10 Month (Section 4201 Education Law)	Exclusion - Other				
F2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2259.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion - Other				
F2259.473	Instruction - Teaching; Payments to Charter Schools	Exclusion - Charter School Tuition				
F2259.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2259.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
F2259.0	Instruction - Teaching; Programs for English Language Learners	Multiple (See above)	Multiple (See above)			
F2330.15	Instruction - Teaching; Instructional Salaries	Exclusion - Other				
F2330.16	Instruction - Teaching; Noninstructional Salaries	Exclusion - Other				
F2330.2	Instruction - Teaching; Equipment	Exclusion - Other				
F2330.4	Instruction - Teaching; Contractual and Other	Exclusion - Other				
F2330.45	Instruction - Teaching; Materials and Supplies	Exclusion - Other				
F2330.48	Instruction - Teaching; Textbooks	Exclusion - Other				
F2330.49	Instruction - Teaching; BOCES Services	Exclusion - Other				
F2330.8	Instruction - Teaching; Employee Benefits	Exclusion - Other				
F2330.0	Instruction - Teaching; Total Teaching - Special Schools	Exclusion - Other				
F2340.15	Instruction - Teaching; Instructional Salaries	Exclusion - Other				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2340.16	Instruction - Teaching; Noninstructional Salaries	Exclusion - Other				
F2340.2	Instruction - Teaching; Equipment	Exclusion - Other				
F2340.4	Instruction - Teaching; Contractual and Other	Exclusion - Other				
F2340.45	Instruction - Teaching; Materials and Supplies	Exclusion - Other				
F2340.49	Instruction - Teaching; BOCES Services	Exclusion - Other				
F2340.8	Instruction - Teaching; Employee Benefits	Exclusion - Other				
F2340.0	Instruction - Teaching; Total Employment Preparation Education	Exclusion - Other				
F2510.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2510.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
F2510.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2510.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures and/or Exclusion - Other	All Other			Payments to Community-Based Organizations for Prekindergarten should be reported as an exclusion under "Other Exclusions."
F2510.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2510.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2510.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
F2510.0	Instruction - Teaching; Total Pre-Kindergarten Program	Multiple (See above)	Multiple (See above)			
F2610.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2610.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2610.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2610.8	Instruction - Instructional Media; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2610.0	Instruction - Instructional Media; Total School Library and Audiovisual	Multiple (See above)	Multiple (See above)			
F2620.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries		Special Education	
F2620.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries		Special Education	
F2620.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other		Special Education	
F2620.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff	All Other		Special Education	
F2620.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other		Special Education	
F2620.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff	All Other		Special Education	
F2620.8	Instruction - Instructional Media; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2620.0	Instruction - Instructional Media; Total Educational Television	Multiple (See above)	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2630.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2630.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2630.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
F2630.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	
F2630.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	
F2630.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2630.8	Instruction - Instructional Media; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2630.0	Instruction - Instructional Media; Total Computer-Assisted Instruction	Multiple (See above)	Multiple (See above)			
F2805.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2805.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2805.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2805.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2805.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2805.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2805.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2805.0	Instruction - Pupil Services; Total Attendance - Regular School	Multiple (See above)	Multiple (See above)			
F2810.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2810.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2810.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2810.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2810.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2810.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2810.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2810.0	Instruction - Pupil Services; Total Guidance - Regular School	Multiple (See above)	Multiple (See above)			
F2815.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2815.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2815.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2815.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2815.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2815.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2815.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2815.0	Instruction - Pupil Services; Total Health Services - Regular School	Multiple (See above)	Multiple (See above)			
F2820.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2820.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2820.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2820.0	Instruction - Pupil Services; Total Psychological Services - Regular School	Multiple (See above)	Multiple (See above)			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2825.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2825.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2825.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2825.0	Instruction - Pupil Services; Total Social Work Services - Regular School	Multiple (See above)	Multiple (See above)			
F2830.15	Instruction - Pupil Services; Instructional Salaries	Exclusion - Other				
F2830.16	Instruction - Pupil Services; Noninstructional Salaries	Exclusion - Other				
F2830.2	Instruction - Pupil Services; Equipment	Exclusion - Other				
F2830.4	Instruction - Pupil Services; Contractual and Other	Exclusion - Other				
F2830.45	Instruction - Pupil Services; Materials and Supplies	Exclusion - Other				
F2830.49	Instruction - Pupil Services; BOCES Services	Exclusion - Other				
F2830.8	Instruction - Pupil Services; Employee Benefits	Exclusion - Other				
F2830.0	Instruction - Pupil Services; Total Pupil Personnel Services - Special School	Exclusion - Other				
F2915.15	Instruction - Pupil Services; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2915.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2915.2	Instruction - Pupil Services; Equipment	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2915.4	Instruction - Pupil Services; Contractual and Other	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2915.8	Instruction - Pupil Services; Employee Benefits	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2915.0	Instruction - Pupil Services; Total Scholarships	Multiple (See above)	Multiple (See above)			
FT2999.0	Instruction - ; Total Instruction	Multiple (See above)	Multiple (See above)			
F5510.16	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; NonInstructional Salaries	Section A 7. Support services, student transportation	Salaries			
F5510.2	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Equipment	Section A 7. Support services, student transportation	All Other			
F5510.21	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Purchase of Buses	Section A 7. Support services, student transportation	All Other			
F5510.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contractual and Other	Section A 7. Support services, student transportation	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F5510.45	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Materials and Supplies	Section A 7. Support services, student transportation	All Other			
F5510.8	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Employee Benefits	Section A 7. Support services, student transportation and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
F5510.0	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Total District Operated Trans Services (Lines 209 - 214)	Multiple (See above)	Multiple (See above)			
F5540.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contract Transportation	Section A 7. Support services, student transportation	All Other			
F5550.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Public Transportation	Section A 7. Support services, student transportation	All Other			
F5581.49	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Section A 7. Support services, student transportation	All Other			
F5597.0	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Total Pupil Transportation - Excluding Summer Trans for Students with Disabilities (Lines 215-218)	Multiple (See above)	Multiple (See above)			
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Excl Trans Supv Office)	Section A 7. Support services, student transportation	Salaries			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Trans Supervisor Office)	Section A 7. Support services, student transportation	Salaries			
F5511.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contractual and Other	Section A 7. Support services, student transportation	All Other			
F5511.45	Pupil Transportation - Summer Transportation For Students With Disabilities; Materials and Supplies	Section A 7. Support services, student transportation	All Other			
F5511.8	Pupil Transportation - Summer Transportation For Students With Disabilities; Employee Benefits	Section A 7. Support services, student transportation and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
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)	Multiple (See above)	Multiple (See above)			
F5541.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contract Transportation	Section A 7. Support services, student transportation	All Other			
F5551.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Public Transportation	Section A 7. Support services, student transportation	All Other			
F5582.49	Pupil Transportation - Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Section A 7. Support services, student transportation	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
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)	Multiple (See above)	Multiple (See above)			
F5599.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total Pupil Transportation (Lines 219 plus 229)	Multiple (See above)	Multiple (See above)			
F6293.15	Community Services - Workforce Investment Act; Instructional Salaries	Exclusion - Other				
F6293.16	Community Services - Workforce Investment Act; Noninstructional Salaries	Exclusion - Other				
F6293.2	Community Services - Workforce Investment Act; Equipment	Exclusion - Other				
F6293.4	Community Services - Workforce Investment Act; Contractual and Other	Exclusion - Other				
F6293.45	Community Services - Workforce Investment Act; Materials and Supplies	Exclusion - Other				
F6293.49	Community Services - Workforce Investment Act; BOCES Services	Exclusion - Other				
F6293.8	Community Services - Workforce Investment Act; Employee Benefits	Exclusion - Other				
F6293.0	Community Services - Workforce Investment Act; Total Workforce Investment Act	Exclusion - Other				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F6320.15	Community Services - Work Training; Instructional Salaries	Exclusion - Other				
F6320.16	Community Services - Work Training; Noninstructional Salaries	Exclusion - Other				
F6320.2	Community Services - Work Training; Equipment	Exclusion - Other				
F6320.4	Community Services - Work Training; Contractual and Other	Exclusion - Other				
F6320.45	Community Services - Work Training; Materials and Supplies	Exclusion - Other				
F6320.49	Community Services - Work Training; BOCES Services	Exclusion - Other				
F6320.8	Community Services - Work Training; Employee Benefits	Exclusion - Other				
F6320.0	Community Services - Work Training; Total Work Training	Exclusion - Other				
F6322.15	Community Services - Work Study; Instructional Salaries	Exclusion - Other				
F6322.16	Community Services - Work Study; Noninstructional Salaries	Exclusion - Other				
F6322.2	Community Services - Work Study; Equipment	Exclusion - Other				
F6322.4	Community Services - Work Study; Contractual and Other	Exclusion - Other				
F6322.45	Community Services - Work Study; Materials and Supplies	Exclusion - Other				
F6322.49	Community Services - Work Study; BOCES Services	Exclusion - Other				

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F6322.8	Community Services - Work Study; Employee Benefits	Exclusion - Other				
F6322.0	Community Services - Work Study; Total Work Study	Exclusion - Other				
F8060.15	Community Services - Civic Activities; Instructional Salaries	Exclusion - Other				
F8060.16	Community Services - Civic Activities; Noninstructional Salaries	Exclusion - Other				
F8060.2	Community Services - Civic Activities; Equipment	Exclusion - Other				
F8060.4	Community Services - Civic Activities; Contractual and Other	Exclusion - Other				
F8060.45	Community Services - Civic Activities; Materials and Supplies	Exclusion - Other				
F8060.49	Community Services - Civic Activities; BOCES Services	Exclusion - Other				
F8060.8	Community Services - Civic Activities; Employee Benefits	Exclusion - Other				
F8060.0	Community Services - Civic Activities; Total Civic Activities	Exclusion - Other				
FT8099.0	Community Services; Total Community Service	Exclusion - Other				
F9901.9	Interfund Transfers; Transfers to Other Funds	Interfund transfers should not be reported.	Interfund transfers should not be reported.			Interfund transfers should not be reported.

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F9901.9	Interfund Transfers; Transfers to the General Fund for CRRSA Act Funds	Interfund transfers should not be reported.	Interfund transfers should not be reported.			Interfund transfers should not be reported.
F9901.9	Interfund Transfers; Transfers to the General Fund for ARP Act Funds	Interfund transfers should not be reported.	Interfund transfers should not be reported.			Interfund transfers should not be reported.
FT9951.0	Interfund Transfers; Total Interfund Transfers	Interfund transfers should not be reported.	Interfund transfers should not be reported.			Interfund transfers should not be reported.
FT9999.0	Total Special Aid Fund Expenditures and Interfund Transfers	Interfund transfers should not be reported.	Interfund transfers should not be reported.			Interfund transfers should not be reported.
ST-3 - Schedule C3 - School Food Service Programs Expenditures						
C2860.16	Salaries	Section B 9. Food Services	Salaries			
C2860.2	Equipment	Section B 9. Food Services	All Other			
C2860.401	Management Company Admin Service Fee	Section B 9. Food Services	All Other			

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
C2860.402	Net Management Company Direct Expenses	Section B 9. Food Services	All Other			
C2860.409	All Other Contractual	Section B 9. Food Services	All Other			
C2860.41	Net Cost of Food Used	Section B 9. Food Services	All Other			
C2860.45	Materials and Supplies	Section B 9. Food Services	All Other			
C2860.49	BOCES Services	Section B 9. Food Services	All Other			
C2860.4	Other (Specify)	Section B 9. Food Services	All Other			
C9010.8	State Retirement	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance).
C9020.8	Teachers' Retirement	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance).
C9030.8	Social Security	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance).
C9040.8	Workers' Compensation	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance).
C9045.8	Life Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance).
C9050.8	Unemployment Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance).

Account Code	Description	ESSA/SLFS Part 1 Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
C9055.8	Disability Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance).
C9060.8	Hospital, Medical, and Dental Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance).
C9788.6	Leases - Principal	Exclusion - Debt Service				
C9788.7	Leases - Interest	Exclusion - Debt Service				
C9901.9	Interfund Transfers	Interfund transfers should not be reported.	Interfund transfers should not be reported.			
CT9999.0	TOTAL SCHOOL FOOD SERVICE PROGRAMS EXPENDITURES AND INTERFUND TRANSFERS	Multiple (See above)	Multiple (See above)			

ST-3 - Schedule E3 - Public Library Fund Expenditures - All Exclusion; Other Exclusions - Interfund Transfers should not be reported.

ST-3 - Schedule F2 - Debt Service Fund - All Exclusion; Debt Service - Interfund Transfers should not be reported.

ST-3 - Schedule G3 - Capital Funds - All Exclusion; Other Exclusions - Interfund Transfers should not be reported.

ST-3 - Schedule I2 - Permanent Fund - All Exclusion; Other Exclusions - Interfund Transfers should not be reported.

ST-3 - Schedule J2 - Misc Special Revenue Fund - All Exclusion; Other Exclusions - Interfund Transfers should not be reported.

ST-3 - Schedule K2 - Private Purpose Trust Fund - N/A; N/A - Schedule K2 should not be reported - Interfund Transfers should not be reported.

ST-3 - Schedule H2 – Custodial Fund - N/A; N/A - Schedule H2 should not be reported - Interfund Transfers should not be reported.

Appendix B: ESSA/SLFS Reporting Requirements by ESSA/SLFS Report Category

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
Part One - Current Operation Expenditure						
Section A - Elementary-Secondary Education Instructional Programs - Prekindergarten Through Grade 12						
1. Instruction						
1.1 Salaries						
A2110.1	Instruction - Teaching; Teacher Salaries, Pre-Kindergarten	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten - 3	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.14	Instruction - Teaching; Substitute Teacher Salaries	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2110.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2280.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2280.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2850.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2855.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
F2110.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2110.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
F2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign to School based on FTE. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2510.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2510.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
1.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).
F2110.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2250.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2259.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
F2510.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
1.3 All Other						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.2	Instruction - Teaching; Equipment	Section A 1. Instruction	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2110.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction	All Other			
A2110.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction	All Other			
A2110.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
A2110.49	Instruction - Teaching; Other BOCES Services - Not ELL	Section A 1. Instruction	All Other			
A2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2250.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2250.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2250.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
A2250.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures and/or Exclusion - Other	All Other		Special Education	
A2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2259.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2259.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		
A2259.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2280.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
A2280.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
A2280.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2280.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		
A2280.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2850.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2850.4	Instruction - Pupil Services; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2850.45	Instruction - Pupil Services; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2855.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2855.4	Instruction - Pupil Services; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2855.45	Instruction - Pupil Services; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2855.49	Instruction - Pupil Services; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2110.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2110.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2110.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2110.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
F2110.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2250.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures and/or Exclusion - Other	All Other		Special Education	
F2250.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2250.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
F2250.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2259.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		
F2259.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2510.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2510.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures and/or Exclusion - Other	All Other			Payments to Community-Based Organizations for Prekindergarten should be reported as an exclusion under "Other Exclusions."

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2510.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2510.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
2. Support Services, Pupils						
2.1 Salaries						
A2805.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils	Salaries			
A2805.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils	Salaries			
A2810.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2810.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils	Salaries			
A2815.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2820.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2820.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils	Salaries			
A2825.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
F2805.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2805.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2810.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2810.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2815.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2815.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2820.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2820.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2825.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2825.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
2.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2805.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2810.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2815.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2820.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2825.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
2.3 All Other						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2810.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2810.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2810.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2810.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2815.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2815.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2815.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2815.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2825.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
3. Support Services, Instructional Staff						
3.1 Salaries						
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2610.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2610.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2620.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2620.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2630.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries			
A2630.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries			
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2610.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2610.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2620.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff	Salaries		Special Education	
F2620.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff	Salaries		Special Education	
F2630.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2630.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
3.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2610.8	Instruction - Instructional Media; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2620.8	Instruction - Instructional Media; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2630.8	Instruction - Instructional Media; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
3.3 All Other						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2010.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 3. Improvement of Instruction		
A2010.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 3. Improvement of Instruction		
A2010.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 3. Improvement of Instruction		
A2010.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff	All Other			
A2070.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2070.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2070.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2070.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2610.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.46	Instruction - Instructional Media; School Library A/V Loan Program (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2620.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2620.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff	All Other			
A2620.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other			
A2620.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff	All Other			
A2630.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2630.22	Instruction - Instructional Media; State-Aided Computer Hardware - Purchase (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Repair (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2630.4	Instruction - Instructional Media; Contractual and Other (Not State Aided Lease or Repair)	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2630.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6. Include technology software expenditures under Part 2 Line 8.		
A2630.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
F2010.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
F2010.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2610.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2620.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other		Special Education	
F2620.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff	All Other		Special Education	
F2620.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2620.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff	All Other		Special Education	
F2630.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
F2630.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	
F2630.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	
F2630.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	
4. Support Services, General Administration						
4.1 Salaries						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1010.16	General Support - Board of Education; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
A1040.16	General Support - Board of Education; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
A1060.16	General Support - Board of Education; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
A1240.15	General Support - Central Administration; Instructional Salaries	Section A 4. Support services, general administration	Salaries		Special Education	
A1240.16	General Support - Central Administration; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
A1420.16	General Support - Staff; Noninstructional Salaries	Section A 4. Support services, general administration	Salaries			
4.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).
4.3 All Other						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1010.2	General Support - Board of Education; Equipment	Section A 4. Support services, general administration	All Other			
A1010.4	General Support - Board of Education; Contractual and Other	Section A 4. Support services, general administration	All Other			
A1010.45	General Support - Board of Education; Materials and Supplies	Section A 4. Support services, general administration	All Other			
A1010.49	General Support - Board of Education; BOCES Services	Section A 4. Support services, general administration	All Other			
A1040.2	General Support - Board of Education; Equipment	Section A 4. Support services, general administration	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1040.4	General Support - Board of Education; Contractual and Other	Section A 4. Support services, general administration	All Other			
A1040.45	General Support - Board of Education; Materials and Supplies	Section A 4. Support services, general administration	All Other			
A1060.2	General Support - Board of Education; Equipment	Section A 4. Support services, general administration	All Other			
A1060.4	General Support - Board of Education; Contractual and Other	Section A 4. Support services, general administration	All Other			
A1060.45	General Support - Board of Education; Materials and Supplies	Section A 4. Support services, general administration	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1240.2	General Support - Central Administration; Equipment	Section A 4. Support services, general administration	All Other			
A1240.4	General Support - Central Administration; Contractual and Other	Section A 4. Support services, general administration	All Other			
A1240.45	General Support - Central Administration; Materials and Supplies	Section A 4. Support services, general administration	All Other			
A1420.4	General Support - Staff; Contractual and Other	Section A 4. Support services, general administration	All Other			
5. Support Services, School Administration						
5.1 Salaries						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 5. Support services, school administration	Salaries			
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
5.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
5.3 All Other						
A1060.49	General Support - Board of Education; BOCES Services	Section A 5. Support services, school administration	All Other			
A1420.2	General Support - Staff; Equipment	Section A 5. Support services, school administration	All Other			
A1420.45	General Support - Staff; Materials and Supplies	Section A 5. Support services, school administration	All Other			
A1420.49	General Support - Staff; BOCES Services	Section A 5. Support services, school administration	All Other			
A2020.2	Instruction - Administration and Improvement; Equipment	Section A 5. Support services, school administration	All Other			
A2020.4	Instruction - Administration and Improvement; Contractual and Other	Section A 5. Support services, school administration	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2020.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 5. Support services, school administration	All Other			
A2020.49	Instruction - Administration and Improvement; BOCES Services	Section A 5. Support services, school administration	All Other			
F1989.4	General Support - Central Services; Indirect Cost (Undistributed)	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other			
F1989.4	General Support - Central Services; Unclassified Expenditures (Specify)	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other			
FT1998.0	General Support - Central Services; Total Special Items	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures			Special Education	
F2020.2	Instruction - Administration and Improvement; Equipment	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2020.4	Instruction - Administration and Improvement; Contractual and Other	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2020.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2020.49	Instruction - Administration and Improvement; BOCES Services	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
6. Support Services, Operation and Maintenance of Plant						
6.1 Salaries						
A1620.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			
A1621.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			
A1622.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			
F1620.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1621.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant	Salaries			
F1622.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Salaries			
6.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).
F1620.8	General Support - Central Services; Employee Benefits	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F1621.8	General Support - Central Services; Employee Benefits	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F1622.8	General Support - Central Services; Employee Benefits	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
6.3 All Other						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1620.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			
A1620.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			
A1620.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
A1620.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
A1621.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1621.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			
A1621.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
A1621.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
A1622.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			
A1622.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1622.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
A1622.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
F1620.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			
F1620.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			
F1620.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1620.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
F1621.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant	All Other			
F1621.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant	All Other			
F1621.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
F1621.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1622.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	All Other			
F1622.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	All Other			
F1622.45	General Support - Central Services; Materials and Supplies	Section A 6. Support services, operation and maintenance of plant	All Other			
F1622.49	General Support - Central Services; BOCES Services	Section A 6. Support services, operation and maintenance of plant	All Other			
7. Support Services, Student Transportation						
7.1 Salaries						
A5510.15	Pupil Trans - Instructional Salaries (Transportation Supervisor's Office)	Section A 7. Support services, student transportation	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A5510.16	Pupil Trans - Noninstructional Salaries	Section A 7. Support services, student transportation	Salaries			
A5510.16	Pupil Trans - Noninstructional Salaries (Transportation Supervisor's Office)	Section A 7. Support services, student transportation	Salaries			
A5530.16	Pupil Trans - Garage Building - Noninstructional Salaries	Section A 7. Support services, student transportation	Salaries			
F5510.16	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; NonInstructional Salaries	Section A 7. Support services, student transportation	Salaries			
F5510.21	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Purchase of Buses	Section A 7. Support services, student transportation	All Other			
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Excl Trans Supv Office)	Section A 7. Support services, student transportation	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Trans Supervisor Office)	Section A 7. Support services, student transportation	Salaries			
7.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).
F5510.8	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Employee Benefits	Section A 7. Support services, student transportation and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
7.3 All Other						
A5510.2	Pupil Trans - Equipment	Section A 7. Support services, student transportation	All Other			
A5510.21	Pupil Trans - Purchase of Buses	Section A 7. Support services, student transportation	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A5510.4	Pupil Trans - Contractual and Other	Section A 7. Support services, student transportation	All Other			
A5510.45	Pupil Trans - Materials and Supplies	Section A 7. Support services, student transportation	All Other			
A5510.49	Pupil Trans - BOCES Bus Driver Training Services	Section A 7. Support services, student transportation	All Other			
A5510.49	Pupil Trans - BOCES Bus Maintenance Services	Section A 7. Support services, student transportation	All Other			
A5530.2	Pupil Trans - Garage Building - Equipment	Section A 7. Support services, student transportation	All Other			
A5530.4	Pupil Trans - Garage Building - Contractual and Other	Section A 7. Support services, student transportation	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A5530.45	Pupil Trans - Garage Building - Materials and Supplies	Section A 7. Support services, student transportation	All Other			
A5540.4	Pupil Trans - Garage Building - Contract Transportation-All Other	Section A 7. Support services, student transportation	All Other			
A5550.4	Pupil Trans - Garage Building - Public Transportation	Section A 7. Support services, student transportation	All Other			
A5581.49	Pupil Trans - Garage Building - Transportation From BOCES	Section A 7. Support services, student transportation	All Other			
F5510.2	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Equipment	Section A 7. Support services, student transportation	All Other			
F5510.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contractual and Other	Section A 7. Support services, student transportation	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F5510.45	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Materials and Supplies	Section A 7. Support services, student transportation	All Other			
F5540.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contract Transportation	Section A 7. Support services, student transportation	All Other			
F5550.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Public Transportation	Section A 7. Support services, student transportation	All Other			
F5581.49	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Section A 7. Support services, student transportation	All Other			
F5511.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contractual and Other	Section A 7. Support services, student transportation	All Other			
F5511.45	Pupil Transportation - Summer Transportation For Students With Disabilities; Materials and Supplies	Section A 7. Support services, student transportation	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F5511.8	Pupil Transportation - Summer Transportation For Students With Disabilities; Employee Benefits	Section A 7. Support services, student transportation and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
F5541.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contract Transportation	Section A 7. Support services, student transportation	All Other			
F5551.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Public Transportation	Section A 7. Support services, student transportation	All Other			
F5582.49	Pupil Transportation - Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Section A 7. Support services, student transportation	All Other			
8. Business/Central/Other Support Services						
8.1 Salaries						
A1310.15	General Support - Finance; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1310.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1320.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1325.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1330.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1345.15	General Support - Finance; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	
A1345.16	General Support - Finance; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1430.15	General Support - Staff; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	
A1430.16	General Support - Staff; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1460.15	General Support - Staff; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	
A1460.16	General Support - Staff; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1480.15	General Support - Staff; Instructional Salaries	Section A 8. Business/central/other support services	Salaries		Special Education	
A1480.16	General Support - Staff; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1660.16	General Support - Central Services; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1670.16	General Support - Central Services; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1680.16	General Support - Central Services; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
A1710.1	General Support - Central Services; Administration - Salaries	Section A 8. Business/central/other support services	Salaries			
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2915.15	Instruction - Pupil Services; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2915.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries			
F1460.15	General Support - Central Services; Instructional Salaries	Section A 8. Business/central/other support services	Salaries			
F1460.16	General Support - Central Services; Noninstructional Salaries	Section A 8. Business/central/other support services	Salaries			
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2915.15	Instruction - Pupil Services; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2915.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
8.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).
F1460.8	General Support - Central Services; Employee Benefits	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2915.8	Instruction - Pupil Services; Employee Benefits	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
8.3 All Other						
A1310.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1310.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1310.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1310.49	General Support - Finance; BOCES Services	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1320.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1320.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1320.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1325.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1325.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1325.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1330.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1330.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1330.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1330.49	General Support - Finance; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1345.2	General Support - Finance; Equipment	Section A 8. Business/central/other support services	All Other			
A1345.4	General Support - Finance; Contractual and Other	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1345.45	General Support - Finance; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1345.49	General Support - Finance; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1430.2	General Support - Staff; Equipment	Section A 8. Business/central/other support services	All Other			
A1430.4	General Support - Staff; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1430.45	General Support - Staff; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1430.49	General Support - Staff; BOCES Services	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1460.2	General Support - Staff; Equipment	Section A 8. Business/central/other support services	All Other			
A1460.4	General Support - Staff; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1460.45	General Support - Staff; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1460.49	General Support - Staff; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1480.2	General Support - Staff; Equipment	Section A 8. Business/central/other support services	All Other			
A1480.4	General Support - Staff; Contractual and Other	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1480.45	General Support - Staff; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1480.49	General Support - Staff; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1660.2	General Support - Central Services; Equipment	Section A 8. Business/central/other support services	All Other			
A1660.4	General Support - Central Services; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1660.45	General Support - Central Services; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1670.2	General Support - Central Services; Equipment	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1670.4	General Support - Central Services; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1670.45	General Support - Central Services; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A1670.49	General Support - Central Services; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1680.2	General Support - Central Services; Equipment	Section A 8. Business/central/other support services	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A1680.4	General Support - Central Services; Contractual and Other	Section A 8. Business/central/other support services	All Other			
A1680.45	General Support - Central Services; Materials and Supplies	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1680.49	General Support - Central Services; BOCES Services	Section A 8. Business/central/other support services	All Other			
A1710.4	General Support - Central Services; Administration - Contractual	Section A 8. Business/central/other support services	All Other			
A1722.4	General Support - Central Services; Excess Insurance	Section A 8. Business/central/other support services	All Other			
A1910.4	General Support - Central Services; Unallocated Insurance	Section A 8. Business/central/other support services	All Other			
A1920.4	General Support - Central Services; School Association Dues	Section A 8. Business/central/other support services	All Other			
A1930.4	General Support - Central Services; Judgment and Claims (NOTE: Include Tax Certiorari)	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1931.4	General Support - Central Services; Property Loss	Section A 8. Business/central/other support services	All Other			
A1981.49	General Support - Central Services; BOCES Administrative Costs	Section A 8. Business/central/other support services	All Other			
A1983.49	General Support - Central Services; BOCES Capital Expenses	Section A 8. Business/central/other support services	All Other			
A1989.4	General Support - Central Services; Unclassified (Specify)	Section A 8. Business/central/other support services	All Other			
A2060.2	Instruction - Administration and Improvement; Equipment	Section A 8. Business/central/other support services	All Other			
A2060.4	Instruction - Administration and Improvement; Contractual and Other	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2060.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
A2060.49	Instruction - Administration and Improvement; BOCES Services	Section A 8. Business/central/other support services	All Other			
A2915.2	Instruction - Pupil Services; Equipment	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other			
A2915.4	Instruction - Pupil Services; Contractual and Other	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other			
F1460.2	General Support - Central Services; Equipment	Section A 8. Business/central/other support services	All Other			
F1460.4	General Support - Central Services; Contractual and Other	Section A 8. Business/central/other support services	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1460.45	General Support - Central Services; Materials and Supplies	Section A 8. Business/central/other support services	All Other			
F1460.49	General Support - Central Services; BOCES Services	Section A 8. Business/central/other support services	All Other			
F2060.2	Instruction - Administration and Improvement; Equipment	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2060.4	Instruction - Administration and Improvement; Contractual and Other	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2060.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2060.49	Instruction - Administration and Improvement; BOCES Services	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2915.2	Instruction - Pupil Services; Equipment	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2915.4	Instruction - Pupil Services; Contractual and Other	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
Section B - Elementary-Secondary Noninstructional Programs						
9. Food Services						
9.1 Salaries						
C2860.16	Salaries	Section B 9. Food Services	Salaries			
9.2 Employee Benefits						
C9010.8	State Retirement	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9020.8	Teachers' Retirement	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
C9030.8	Social Security	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9040.8	Workers' Compensation	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9045.8	Life Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9050.8	Unemployment Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9055.8	Disability Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9060.8	Hospital, Medical, and Dental Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
9.3 All Other						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
C2860.2	Equipment	Section B 9. Food Services	All Other			
C2860.401	Management Company Admin Service Fee	Section B 9. Food Services	All Other			
C2860.402	Net Management Company Direct Expenses	Section B 9. Food Services	All Other			
C2860.409	All Other Contractual	Section B 9. Food Services	All Other			
C2860.41	Net Cost of Food Used	Section B 9. Food Services	All Other			
C2860.45	Materials and Supplies	Section B 9. Food Services	All Other			
C2860.49	BOCES Services	Section B 9. Food Services	All Other			
C2860.4	Other (Specify)	Section B 9. Food Services	All Other			
C9788.6	Leases - Principal	Section B 9. Food Services	All Other			
C9788.7	Leases - Interest	Section B 9. Food Services	All Other			
10. Enterprise Operations						
10.1 Salaries						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2870.16	Instruction - Pupil Services; Noninstructional Salaries	Section B 10. Enterprise Operations	Salaries			
10.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).
10.3 All Other						
A2870.2	Instruction - Pupil Services; Equipment	Section B 10. Enterprise Operations	All Other			
A2870.4	Instruction - Pupil Services; Contractual And Other	Section B 10. Enterprise Operations	All Other			
A2870.41	Instruction - Pupil Services; Merchandise for Resale	Section B 10. Enterprise Operations	All Other			
A2870.45	Instruction - Pupil Services; Materials And Supplies	Section B 10. Enterprise Operations	All Other			
11. Other						
11.1 Salaries						
11.2 Employee Benefits						
11.3 All Other						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A1380.4	General Support - Finance; Fiscal Agent Fee	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
A1940.4	General Support - Central Services; Purchase of Land/Right of Way	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
A1950.4	General Support - Central Services; Assessments on School Property	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
A1964.4	General Support - Central Services; Refund on Real Property Taxes (NOTE: Do NOT include Tax Certiorari)	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
Section C - Districtwide Current Expenditures						
12. Districtwide Current Expenditures						
12.1 Salaries						
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
A2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2280.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2280.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2815.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2820.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2825.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries			
A2850.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2855.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2915.15	Instruction - Pupil Services; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2915.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries			
F1622.16	General Support - Central Services; Noninstructional Salaries	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Salaries			
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2110.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2110.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
F2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2510.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2510.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
F2610.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2610.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2630.15	Instruction - Instructional Media; Instructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2630.16	Instruction - Instructional Media; Noninstructional Salaries	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2805.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2805.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2810.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2810.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2815.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2815.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2820.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2820.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2825.15	Instruction - Pupil Services; Instructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2825.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2915.15	Instruction - Pupil Services; Instructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
F2915.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Salaries		Special Education	
12.2 Employee Benefits						
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Multiple	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance).
F2110.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2250.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
F2510.8	Instruction - Teaching; Employee Benefits	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
F2805.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2810.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2815.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2820.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2825.8	Instruction - Pupil Services; Employee Benefits	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2610.8	Instruction - Instructional Media; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2620.8	Instruction - Instructional Media; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2630.8	Instruction - Instructional Media; Employee Benefits	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F1620.8	General Support - Central Services; Employee Benefits	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1621.8	General Support - Central Services; Employee Benefits	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F1622.8	General Support - Central Services; Employee Benefits	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F5510.8	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Employee Benefits	Section A 7. Support services, student transportation and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
F5511.8	Pupil Transportation - Summer Transportation For Students With Disabilities; Employee Benefits	Section A 7. Support services, student transportation and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
F1460.8	General Support - Central Services; Employee Benefits	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)
F2915.8	Instruction - Pupil Services; Employee Benefits	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits		Special Education	Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
C9010.8	State Retirement	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9020.8	Teachers' Retirement	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9030.8	Social Security	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9040.8	Workers' Compensation	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9045.8	Life Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9050.8	Unemployment Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
C9055.8	Disability Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
C9060.8	Hospital, Medical, and Dental Insurance	Section B 9. Food Services and/or Section C 12. Districtwide Current Expenditures	Employee Benefits			Use Fringe Allocation Methodology (See Guidance)
12.3 All Other						
A1380.4	General Support - Finance; Fiscal Agent Fee	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
A1940.4	General Support - Central Services; Purchase of Land/Right of Way	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
A1950.4	General Support - Central Services; Assessments on School Property	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
A1964.4	General Support - Central Services; Refund on Real Property Taxes (NOTE: Do NOT include Tax Certiorari)	Section B Line 11. Other and/or Section C 12. Districtwide Current Expenditures	All Other			
A2070.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2070.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2070.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2070.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2110.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
A2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2250.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2250.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2250.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
A2250.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures and/or Exclusion - Other	All Other		Special Education	
A2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2259.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		
A2259.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2280.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
A2280.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
A2280.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
A2280.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2280.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2610.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other			
A2630.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2815.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2815.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2815.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2815.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2825.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2825.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2825.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2825.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other			
A2850.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2850.4	Instruction - Pupil Services; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2850.45	Instruction - Pupil Services; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2855.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2855.4	Instruction - Pupil Services; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2855.45	Instruction - Pupil Services; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2855.49	Instruction - Pupil Services; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
A2915.2	Instruction - Pupil Services; Equipment	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other			
A2915.4	Instruction - Pupil Services; Contractual and Other	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F1622.2	General Support - Central Services; Equipment	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	All Other			
F1622.4	General Support - Central Services; Contractual and Other	Section A 6. Support services, operation and maintenance of plant and/or Section C 12. Districtwide Current Expenditures	All Other			
F1989.4	General Support - Central Services; Indirect Cost (Undistributed)	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other			
F1989.4	General Support - Central Services; Unclassified Expenditures (Specify)	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other			
FT1998.0	General Support - Central Services; Total Special Items	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures			Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2010.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
F2010.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2020.2	Instruction - Administration and Improvement; Equipment	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2020.4	Instruction - Administration and Improvement; Contractual and Other	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2020.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2020.49	Instruction - Administration and Improvement; BOCES Services	Section A 5. Support services, school administration and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2060.2	Instruction - Administration and Improvement; Equipment	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2060.4	Instruction - Administration and Improvement; Contractual and Other	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2060.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2060.49	Instruction - Administration and Improvement; BOCES Services	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2070.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2070.49	Instruction - Administration and Improvement; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2110.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
F2110.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2110.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2110.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2110.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
F2250.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures and/or Exclusion - Other	All Other		Special Education	
F2250.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2250.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2250.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2259.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2510.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2510.4	Instruction - Teaching; Contractual and Other	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures and/or Exclusion - Other	All Other			Payments to Community-Based Organizations for Prekindergarten should be reported as an exclusion under "Other Exclusions."
F2510.45	Instruction - Teaching; Materials and Supplies	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2510.49	Instruction - Teaching; BOCES Services	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other			
F2610.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2630.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
F2630.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	
F2630.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	
F2630.49	Instruction - Instructional Media; BOCES Services	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	
F2805.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2805.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2805.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2805.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2810.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2810.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2810.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2810.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2815.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2815.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2815.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2815.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2820.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2825.2	Instruction - Pupil Services; Equipment	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.4	Instruction - Pupil Services; Contractual and Other	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.45	Instruction - Pupil Services; Materials and Supplies	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2825.49	Instruction - Pupil Services; BOCES Services	Section A 2. Support services, pupils and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
F2915.2	Instruction - Pupil Services; Equipment	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2915.4	Instruction - Pupil Services; Contractual and Other	Section A 8. Business/central/other support services and/or Section C 12. Districtwide Current Expenditures	All Other		Special Education	
Part Two - Exhibit and Special Items						
1. Teacher Salaries						
A2110.1	Instruction - Teaching; Teacher Salaries, Pre-Kindergarten	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten - 3	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2110.14	Instruction - Teaching; Substitute Teacher Salaries	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2110.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2280.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2280.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2850.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2855.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
F2110.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2110.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
F2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2510.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2510.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
2. Instructional Aide Salaries						
A2110.1	Instruction - Teaching; Teacher Salaries, Pre-Kindergarten	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten - 3	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.14	Instruction - Teaching; Substitute Teacher Salaries	Section A 1. Instruction	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2110.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2280.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2280.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
A2850.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2855.15	Instruction - Pupil Services; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
F2110.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2110.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	
F2250.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2250.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2259.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		Assign salaries and benefits based on proportion of staff time spent at each school. Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2510.15	Instruction - Teaching; Instructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to teachers and salaries paid to substitute teachers included under this code should also be reported under Part 2 Line 1 Teacher salaries. Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2510.16	Instruction - Teaching; Noninstructional Salaries	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	Salaries	Salaries paid to instructional assistants and instructional aides under this code should also be reported under Part 2 Line 2 Instructional aide salaries. Include salaries, overtime, paid sabbatical, and additional compensation for both regular and temporary employees.		
3. Improvement of Instruction						
A2010.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 3. Improvement of Instruction		
A2010.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 3. Improvement of Instruction		
A2010.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 3. Improvement of Instruction		
F2010.2	Instruction - Administration and Improvement; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 3. Improvement of Instruction	Special Education	
4. Library and Media Services						
A2610.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
A2610.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2610.46	Instruction - Instructional Media; School Library A/V Loan Program (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include under Part 2 Line 4. Library and Media Services.		
F2610.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.4	Instruction - Instructional Media; Contractual and Other	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
F2610.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 4. Library and Media Services.	Special Education	
5. Books and Periodicals						
A2110.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
A2259.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2280.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		
F2110.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
F2250.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals	Special Education	
F2259.48	Instruction - Teaching; Textbooks	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include under Part 2 Line 5. Books and periodicals		
6. Technology-Related Supplies and Purchased Services						
A2630.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.		
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6. Include technology software expenditures under Part 2 Line 8.		
F2630.45	Instruction - Instructional Media; Materials and Supplies	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6.	Special Education	
7. Technology-Related Hardware						

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2110.2	Instruction - Teaching; Equipment	Section A 1. Instruction	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2280.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
A2620.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2630.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2630.22	Instruction - Instructional Media; State-Aided Computer Hardware - Purchase (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2850.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2855.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
F2110.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
F2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2630.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
8. Technology Software						
A2110.2	Instruction - Teaching; Equipment	Section A 1. Instruction	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	Must be accounted for in a manner that closely matches the actual expenditures among each school.

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.
A2280.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
A2620.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2630.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2630.22	Instruction - Instructional Media; State-Aided Computer Hardware - Purchase (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	Section A 3. Support services, instructional staff	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Section A 3. Support services, instructional staff	All Other	Include Technology-related supplies and purchased services under Part 2 Line 6. Include technology software expenditures under Part 2 Line 8.		
A2850.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
A2855.2	Instruction - Pupil Services; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		
F2110.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	
F2250.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	

Account Code	Description	ESSA/SLFS Part One Section and Line Number	Category	Part 2 Exhibit and Special Items	Program Detail Area	Allocation Methodology Notes
F2259.2	Instruction - Teaching; Equipment	Section A 1. Instruction and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.		Must be accounted for in a manner that closely matches the actual expenditures among each school.
F2630.2	Instruction - Instructional Media; Equipment	Section A 3. Support services, instructional staff and/or Section C 12. Districtwide Current Expenditures	All Other	Include technology-related hardware expenditures under Part 2 Line 7. Include technology software expenditures under Part 2 Line 8.	Special Education	