



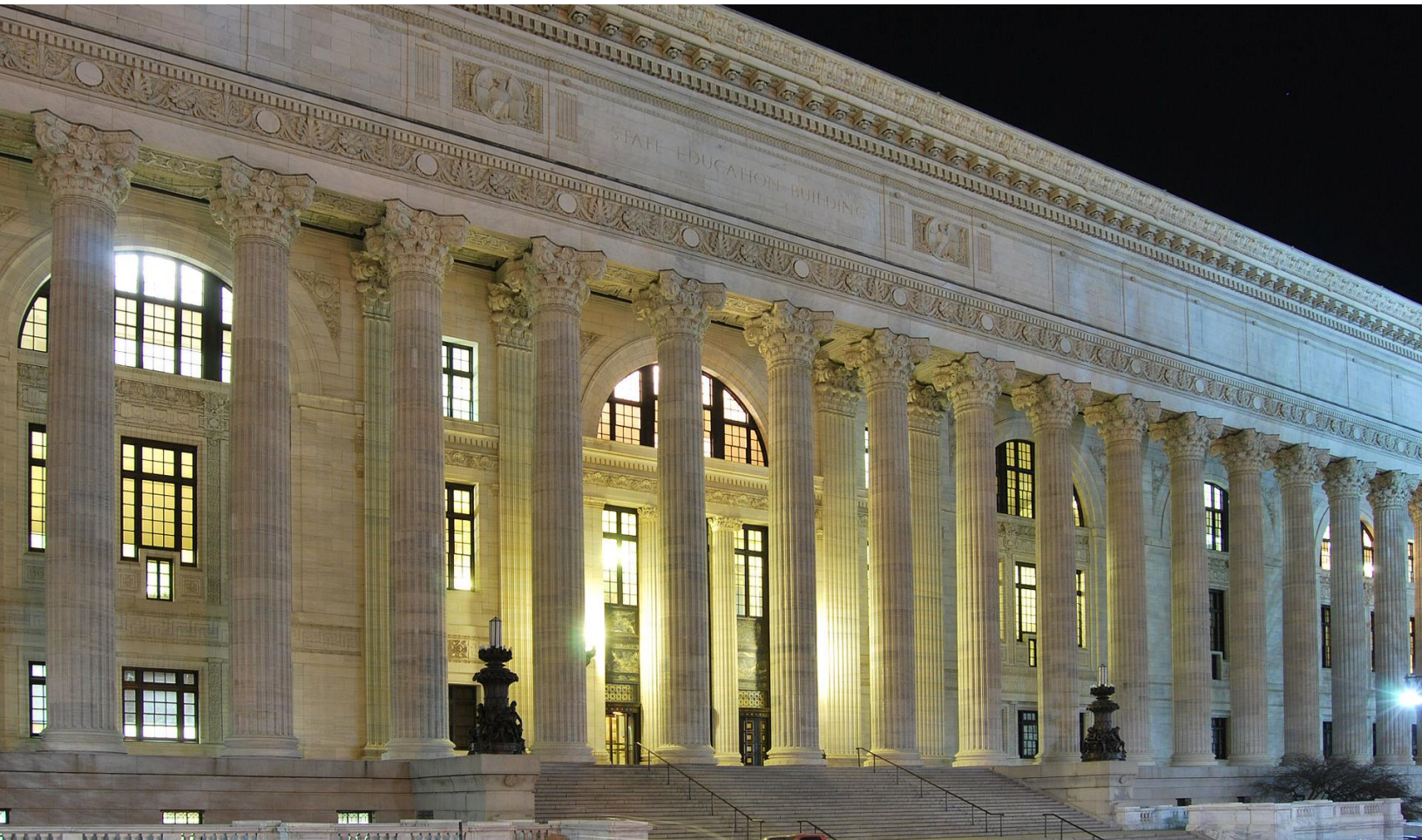
New York State Education Department

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ESSA Financial Transparency Report 2022-23 School Year Expenditures

Technical Reporting Guidance
for School Business Officials

October 2023



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 ESSA Financial Transparency 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 enacted in the early 2000s, 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)

FACTS About ESSA Financial Transparency

- All LEAs in New York State are required to submit reports.
- First year of reported data was actual expenditures for the 2018-19 school year.
- Reporting will be uniform for all LEAs and will align with other reporting requirements, such as the ST-3 form.

States have wide latitude in determining how best to achieve compliance with this requirement. This guidance document outlines the expenditure categories that LEAs are required to report.

Report Submission Instructions that were included in this guidance in prior years have been moved to a separate document: [Report Submission Instructions](#). That document, in conjunction with the appendices, provides instructions on compiling and submitting the expenditure data through the IRS Data Exchange (IDEx). Additional information is available in the [Frequently Asked Questions](#) document.

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

Guiding Principles

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

1. All actual expenditures at both the district and school level must be reported unless otherwise excluded.
2. Expenditures by the school district that are truly a central function (i.e., one that is shared equally by all schools in the district), such as the salary and benefits of the school district superintendent, should be attributed to the central district through the appropriate category in the district form. School districts will submit one set of data for the central costs, and the per-pupil amount will be reported identically for all schools.
3. Expenditures that are incurred over multiple schools, such as a special education itinerant teacher, must be accounted for in a manner that closely matches the actual expenditures among each school. For example, if such teacher spends one day per week at School A and four days per week at School B, that teacher's salary and benefits must be allocated proportionately, with 20% to School A and 80% to School B.
4. Districts with a single school must separate central district expenditures from school expenditures per the methodology in the Appendices. All districts must submit a complete district form and at least one complete school form.
5. The segregation of expenditures by fund source (i.e., federal and state/local) must be allocated according to the actual use among schools. For example, if a district receives a federal grant for use in two of its three schools, it must allocate expenditures supported by this revenue among the two schools for which the grant is targeted, and not uniformly among all schools.
6. Reports of per-pupil expenditures are intended to provide insight into policy decisions made by district and school leaders and align with the pupil counts being used for the calculation. Expenditures that are fixed and/or not determined or affected by policymaking, collective bargaining, and budget development processes, as well as those that are for students that are not included within the pupil counts will, in general, be considered for categorization as a central district cost or excluded altogether. For example, transportation costs are treated as an excluded expenditure because districts are limited in their ability to significantly adjust policies by geography and nonpublic student transportation requirements. In addition, nonpublic students are not counted in the per-pupil calculation, so their related expenditures must be excluded.
7. 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 District Report Submission Instructions.
8. Certain expenditures, such as all tuition payments reported in the .471 and .472 ST-3 codes, as well as debt service, transportation, and food service must be reported under "Exclusions" and excluded from the per-pupil calculation.

Timelines and Deadlines for Reporting

Using this guidance, school districts will compile actual expenditure data for the 2022-23 school year and submit the required categories through the IRS Data Exchange (IDEx). The deadlines below have been established for the 2022-23 school year data:

October 3, 2023—Portal Available: IDEx Portal is opened for all school districts. Charter school submissions for the 2022-23 school year will also be reported through this portal. For more details on Charter school submissions, see charter school guidance.

December 29, 2023—Expenditure Data Due (Independents²): All districts, other than dependent city districts, must submit 2022-23 actual expenditure data through IDEx, for all schools and central district costs, by this date.

January 2024—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.

February 2, 2024—Data collection closes: IRS Data Exchange is closed to all new edits for independent Public School Districts.

February 16, 2024—Expenditure Data Due (Dependents³): Dependent school districts must submit 2022-23 actual expenditure data through IDEx, for all schools and central district costs, by this date.

February 2024—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 15, 2024—Data collection closes: IRS Data Exchange is closed to all new edits for Public School Districts.

Spring 2024—Report Publication: NYSED will publish all 2022-23 school year ESSA Financial Transparency Reports for all school districts.

² Independent Districts: Districts who have independent taxing and borrowing authority and are financially independent.

³ Dependent Districts: Districts that do not levy taxes but are dependent upon citywide taxes for support.

Expenditure Reporting Categories

The *ESSA Financial Transparency Report* will include a combination of student demographic, staffing profile, and district- and school- level state aid expenditure information, and actual expenditures on a per-pupil basis. School districts are required to submit actual expenditure data; 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 report will display three distinct categories of reported expenditures, as well as a series of expenditures that will be excluded from the per-pupil calculation. The table below summarizes these expenditure categories that must be reported by school districts for all schools and the central district costs.

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

This section is made up of entries A through I and provides a broad overview of expenditures grouped according to instructional and administrative expenses at the school and central district cost levels. Each grouping will provide additional subgroup details on salaries, benefits, and other costs. All expenditures associated with each individual subgroup and subgrouping will be reported as outlined in the appendices of this guidance. Weighted allocational approaches are acceptable when assigning expenditures shared by more than one school.

Table 1. Expenditures by Instruction/Administration/All Other

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

Other post-employment benefits (OPEB)

Other post-employment benefits (OPEB) represent the cost of providing non-pension benefits to former employees. These benefits principally involve health care benefits but may also include life insurance, disability, legal, and other services. The cost of providing such benefits to former employees paid out of the district's annual budget (not the actuarially calculated annual OPEB expense) should be reported as "G2. All Other Benefits" on report view one and under the appropriate State/Local or Federal account on report view two.

Professional Development (PD)

Professional Development (PD) expenditures should only include expenditures for the training itself, such as salary specific to the PD and all other than personal service (OTPS). An additional hourly rate paid to attend PD on days that students are not required to be present would be included. Participant and part-time personal service do not need to be tracked separately or reported as PD. Expenditures such as out-of-

school instruction or professional development should be attributed proportionately to the schools with teachers or students benefited.

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

This section is made up of entries J through N and provides a different perspective of the total reported expenditures in the instruction/ administration/all other construct above. Expenditures will be viewed as total expenditures funded by local and State resources combined, compared with total expenditures from federal funding resources. In addition, detail for certain federal grant programs will be specifically outlined.

Table 2. Expenditures by Local/State and Federal Funding Source

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

Report View One and Two cover the identical set of expenditures and totals must equal each other.

Program Detail Areas for Selected School and Central District Cost-level Expenditures

This section is made up of entries O through Z and provides additional detail for specific program areas reported in the sections above. Unlike Report Views One and Two, these expenditures by program purpose may mix salaries, benefits, and other costs, as well as local/state funding and federal funding. Costs associated with one program detail area may also be reported in duplicate within another detail area, as appropriate (for example, a community schools program expenditure may also qualify as a pupil services expenditure). The intent of this section is to identify total school district and individual school spending on selected program areas. Each program detail area will be reported at both the school and district levels. Not all expenditures will fall into one of the Program Detail Areas. Weighted allocational approaches are acceptable when assigning expenditures shared by more than one school.

Table 3. Expenditures by Program Detail Areas

Program Detail Area	Description
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.
ELL/MLL Services	All expenditures (including personnel and non-personnel) related to English language learners (ELLs)/Multilingual learners (MLLs).
Pupil Services	This category includes a wide variety of expenditure types, including instructional materials, health and guidance services, and athletics. Consult the ST-3 code listings in the appendices for more specific information.

Program Detail Area	Description
Community Schools Programs	All expenditures (including personnel and non-personnel) related to the provision of a community schools program. Expenditures may be associated with the Community Schools Set-aside within Foundation Aid, any separately awarded Community Schools Grants, or any other service or equipment that is locally defined as being a component of a community schools program.
BOCES Services	All non-exclusion expenditures related to Cooperative Service Agreements (Co-SERs) with Boards of Cooperative Educational Services (BOCES) for the provision of services. For pupils attending BOCES on a full-time basis that are excluded from the pupil counts used in the per-pupil calculation, those BOCES expenditures must be excluded from this program area detail as well.
Prekindergarten	All expenditures for prekindergarten programs, excluding funds paid to Community-Based Organizations (CBOs) for administering programs and expenditures for preschool special education (4410). Funds paid to CBOs for administering programs and 4410 expenditures should be reported under exclusions and nowhere else.

Expenditures by Program Detail Area covers only a subset of expenditures and will not sum to the total of Report View One or Two.

Total School District Expenditures and Exclusions by Type

This last section includes entries 1 through 5 and provides details about the total expenditures of the school district (not on a per-pupil basis), while also displaying the total amount of expenditures that are excluded from the per-pupil calculations. 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.

Table 4. Exclusions from Per-pupil Expenditures

Exclusion	Description
1. Transportation	School districts are required to provide transportation services for nonpublic students. Since those students are not included in the enrollment count to be used for the per-pupil calculations, the associated expenses should be removed. School districts will not be expected to disaggregate transportation expenses according to public school students and nonpublic students served. Accordingly, all transportation services are excluded.
2. 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.
3. Other Tuition	Similar to payments made to charter schools, school districts pay tuition to certain other schools. Again, as the enrollment count will not be included within the school district's enrollment count, the associated expenditure will be excluded. Other tuition paid includes: <ul style="list-style-type: none"> • Tuition to Other School Districts (excluding Special Act Districts) • SWD Early Intervention Program Tuition • SWD—Preschool Education (§4410) Tuition • SWD—Summer Education (§4408) Tuition • State-Supported Schools for the Blind & Deaf (§4201) Tuition

Exclusion	Description
4. Debt Service	Debt service payments for bonds and other borrowing instruments that have been undertaken for capital projects and other purposes will be excluded.
5. Other	<p>Certain other expenditures and reported financial data, including the school food service fund, the public library fund, the debt service fund, capital funds, permanent funds, and miscellaneous special revenue funds will be excluded and reported as an “other” exclusion. Other exclusions include:</p> <ul style="list-style-type: none"> • Services Provided to Nonpublic Schools • Services Provided to Charter Schools • Payments to Community-Based Organizations for Prekindergarten BOCES Instructional Programs (Full-time Only) • Passthrough grants and funds which do not benefit students enrolled in a school or district program should be reported as an exclusion under Other. • Expenditures for students not included in IRS counts

**School Form with
School Level
Expenditures**

**District Form with
Central District
Expenditures**

Report View One (all expenditures)

- A. Instruction
- B. Administration
- C. All Other
- D. Total School

- E. Instruction
- F. Administration
- G. All Other
- H. Total Central District

I. All School and All Central District Expenditures

Report View Two (all expenditures)

- J. State/Local
- K. Federal

- L. State/Local
- M. Federal

N. All School and All Central District Expenditures

Program Area Details (subset of expenditures)

- O. Special Education
- P. ELL/MLL Services
- Q. Pupil Services
- R. Community Schools
- S. BOCES Services
- T. Prekindergarten

- U. Special Education
- V. ELL/MLL Services
- W. Pupil Services
- X. Community Schools
- Y. BOCES Services
- Z. Prekindergarten

Excluded Expenditures

- 1. Transportation
- 2. Charter Tuition
- 3. Other Tuition
- 4. Debt Service
- 5. Other

**ST-3 Value = Excluded Expenditures +
All School and All Central District Expenditures**

Values must be equal

Form Validations

There are validations throughout the report to ensure accurate reporting. Some validations allow a difference of +/- \$2 to accommodate differences due to rounding. The validations are as follows:

School Form:

- $A+B+C = D$
- $J+K = D$
- $D > 0$
- $A1+A2+A3+A4= A$
- $B1+B2+B3= B$
- $C1+C2+C3= C$
- $A+B+C = D$
- $K1+K2+K3+K4+K5+K6+K7= K$
- $J+K = D$
- $D > 0$

District Form:

- $D > 0$
- $E+F+G = H$
- $D+H = I$
- $J+K+L+M = N$
- $I = N$
- $\text{Total Excl.} + N = \text{Total Exp.}$
- $N > 0$
- $E1+E2+E3+E4= E$
- $F1+F2+F3= F$
- $G1+G2+G3= G$
- $E+F+G = H$
- $D+H = I$
- $K1+K2+K3+K4+K5+K6+K7= K$
- $\text{Total School Level} > 0$
- $\text{Total School Level} = J+K$
- $\text{Total District Level} = L+M$
- $J+K+L+M = N$
- $I = N$
- $\text{Total Exclusions} = 1+2+3+4+5$
- $\text{Total Excl.} + N = \text{Total Exp.}$

Changes to Guidance

In October 2022, NYSED published a 2021-22 Guidance document. The table below summarizes changes that have been made between the 2021-22 Guidance and this 2022-23 Guidance.

Table 7. Guidance Changes

Topic	2021-22 Guidance & Form	2022-23 Guidance & Form
<u>New ST-3 Codes: A9781.6 (Schedule A4C Line 412a), A9781.7(Schedule A4C Line 453c), A9788.6(Schedule A4C Line 415b), A9788.7(Schedule A4C Line 453b)</u>	Not addressed	New ST-3 account codes for the 2022-23 school year have been added.
<u>Changed ST-3 Codes: Two account codes have changed in Schedule B3 Special Aid Fund Expenditures (Indirect Cost (Undistributed) F1988.4, Unclassified Expenditures (Specify) F1988.4).</u>	Indirect Cost (Undistributed) F1988.4, Unclassified Expenditures (Specify) F1988.4	ST-3 account codes have been changed to: Indirect Cost (Undistributed) F1989.4, Unclassified Expenditures (Specify) F1989.4
<u>Removed ST-3 Code: F1988.4</u>	F1988.4 (Schedule B3 Line 30a My Brother's Keeper Fellows Program Expenditures F1988.4)	ST-3 account code has been removed for 2022-23SYActual field.

Appendix A: ESSA Financial Transparency Requirements by SY2022-2023 SAMS ST-3 Code

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
ST-3 - Schedule A3 - General Fund Revenues: N/A - Financial Transparency Report is for Expenditures, Not Revenues					
ST-3 - Schedule A4a - General Fund Expenditures					
A1010.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1010.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1010.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1010.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1010.49	General Support - Board of Education; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1010.0	General Support - Board of Education; Total Board of Education	Central	Multiple (See above)	Multiple (See above)	
A1040.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1040.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1040.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1040.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1040.0	General Support - Board of Education; Total District Clerk	Central	Multiple (See above)	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1060.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1060.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1060.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1060.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1060.49	General Support - Board of Education; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1060.0	General Support - Board of Education; Total District Meeting	Central	Multiple (See above)	N/A	
AT1099.0	General Support - Board of Education; Total Board of Education	Central	Multiple (See above)	Multiple (See above)	
A1240.15	General Support - Central Administration; Instructional Salaries	Central	F1 - Central Administrative Salaries	U - Special Education (Central District) V - ELL/MLL Services (Central District) and/or Z - Prekindergarten (Central District)	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1240.16	General Support - Central Administration; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1240.2	General Support - Central Administration; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1240.4	General Support - Central Administration; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	

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

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

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1345.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1345.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1345.0	General Support - Finance; Total Purchasing	Central	Multiple (See above)	Multiple (See above)	
A1380.4	General Support - Finance; Fiscal Agent Fee	Central	G3 - All Other Non-personnel Expenditures	N/A	
AT1399.0	General Support - Finance; Total Finance	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1420.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1420.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1420.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1420.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1420.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1420.0	General Support - Staff; Total Legal	Central	Multiple (See above)	Multiple (See above)	
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) V - ELL/MLL Services (Central District) and/or Z - Prekindergarten (Central District)	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1430.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1430.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1430.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	

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

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1480.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1480.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1480.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1480.0	General Support - Staff; Total Public Information and Services	Central	Multiple (See above)	Multiple (See above)	
AT1499.0	General Support - Staff; Total Staff	Central	Multiple (See above)	Multiple (See above)	
A1620.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1620.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1620.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1620.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1620.0	General Support - Central Services; Total Operation of Plant	Central	Multiple (See above)	Multiple (See above)	
A1621.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1621.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1621.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1621.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1621.0	General Support - Central Services; Total Maintenance of Plant	Central	Multiple (See above)	Multiple (See above)	
A1622.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1622.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1622.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1622.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1622.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1622.0	General Support - Central Services; Security of Plant	Central	Multiple (See above)	N/A	
A1660.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1660.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1660.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1660.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1660.0	General Support - Central Services; Total Central Storeroom	Central	Multiple (See above)	N/A	
A1670.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1670.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1670.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1670.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1670.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1670.0	General Support - Central Services; Total Central Printing and Mailing	Central	Multiple (See above)	Multiple (See above)	
A1680.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1680.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1680.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1680.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1680.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1680.0	General Support - Central Services; Total Central Data Processing	Central	Multiple (See above)	Multiple (See above)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
AT1699.0	General Support - Central Services; Total Central Services	Central	Multiple (See above)	Multiple (See above)	
A1710.1	General Support - Central Services; Administration - Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1710.4	General Support - Central Services; Administration - Contractual	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1722.4	General Support - Central Services; Excess Insurance	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1910.4	General Support - Central Services; Unallocated Insurance	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1920.4	General Support - Central Services; School Association Dues	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1930.4	General Support - Central Services; Judgment and Claims (NOTE: Include Tax Certiorari)	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1931.4	General Support - Central Services; Property Loss	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1940.4	General Support - Central Services; Purchase of Land/Right of Way	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1950.4	General Support - Central Services; Assessments on School Property	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1964.4	General Support - Central Services; Refund on Real Property Taxes (NOTE: Do NOT include Tax Certiorari)	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1981.49	General Support - Central Services; BOCES Administrative Costs	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1983.49	General Support - Central Services; BOCES Capital Expenses	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1989.4	General Support - Central Services; Unclassified	Central	G3 - All Other Non-personnel Expenditures	N/A	
AT1998.0	General Support - Central Services; Total Special Items	Central	Multiple (See above)	Multiple (See above)	
AT1999.0	General Support; Total General Support	Central	Multiple (See above)	Multiple (See above)	
ST-3 - Schedule A4b - General Fund Expenditures					
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) V - ELL/MLL Services (Central District) and/or Z - Prekindergarten (Central District)	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2010.2	Instruction - Administration and Improvement; Equipment	Central	F3 - Other Central Administrative Expenditures	N/A	
A2010.4	Instruction - Administration and Improvement; Contractual and Other	Central	F3 - Other Central Administrative Expenditures	N/A	
A2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central	F3 - Other Central Administrative Expenditures	N/A	
A2010.49	Instruction - Administration and Improvement; BOCES Services	Central	F3 - Other Central Administrative Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2010.0	Instruction - Administration and Improvement; Total Curriculum Development and Supervision	Central	Multiple (See above)	Multiple (See above)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	O - Special Education (School) or P - ELL/MLL Services (School) or T. Prekindergarten (School), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	School	B1 - School Administrative Salaries	N/A	
A2020.2	Instruction - Administration and Improvement; Equipment	School	B3 - Other School Administrative Expenditures	N/A	
A2020.4	Instruction - Administration and Improvement; Contractual and Other	School	B3 - Other School Administrative Expenditures	N/A	
A2020.45	Instruction - Administration and Improvement; Materials and Supplies	School	B3 - Other School Administrative Expenditures	N/A	
A2020.49	Instruction - Administration and Improvement; BOCES Services	School	B3 - Other School Administrative Expenditures	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2020.0	Instruction - Administration and Improvement; Total Supervision - Regular School	School	Multiple (See above)	Multiple (See above)	
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) V - ELL/MLL Services (Central District) and/or Z - Prekindergarten (Central District)	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2040.2	Instruction - Administration and Improvement; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	

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

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central or School	A4/E4 - Professional Development E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) V - ELL/MLL Services (Central District) and/or Z - Prekindergarten (Central District)	
A2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central or School	F1 - Central Administrative Salaries		
A2070.2	Instruction - Administration and Improvement; Equipment	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures		
A2070.4	Instruction - Administration and Improvement; Contractual and Other	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures		
A2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures		
A2070.49	Instruction - Administration and Improvement; BOCES Services	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2070.0	Instruction - Administration and Improvement; Total Inservice Training - Instruction	Multiple (See above)	Multiple (See above)	Multiple (See above)	
AT2099.0	Instruction - Administration and Improvement; Total Administration and Improvement	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2110.1	Instruction - Teaching; Teacher Salaries, Pre-Kindergarten	School	A1 - Classroom Salaries	T - Prekindergarten (School)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten - 3	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.14	Instruction - Teaching; Substitute Teacher Salaries	School	A1 - Classroom Salaries	N/A	
A2110.16	Instruction - Teaching; Noninstructional Salaries	School	C1 - All Other Salaries	N/A	
A2110.2	Instruction - Teaching; Equipment	School	C3 - All Other Non-personnel Expenditures	N/A	
A2110.4	Instruction - Teaching; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	N/A	
A2110.45	Instruction - Teaching; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	N/A	
A2110.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2110.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
A2110.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	
A2110.48	Instruction - Teaching; Textbooks	School and/or Exclusion	C3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or P - ELL/MLL Services (School)	Exclude purchases for nonpublic student loan program
A2110.49	Instruction - Teaching; Other BOCES Services - Not ELL	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2110.0	Instruction - Teaching; Total Teaching - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2250.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2250.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
A2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	
A2250.48	Instruction - Teaching; Textbooks	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2250.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2250.0	Instruction - Teaching; Total Program for Students with Disabilities - School Age-School Year	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
A2259.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2259.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
A2259.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	
A2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2259.0	Instruction - Teaching; Total Programs for English Language Learners	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2280.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries And/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2280.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2280.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
A2280.48	Instruction - Teaching; Textbooks	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2280.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2280.0	Instruction - Teaching; Total Occupational Education	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) V - ELL/MLL Services (Central District) and/or Z - Prekindergarten (Central District)	
A2330.16	Instruction - Teaching; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2330.2	Instruction - Teaching; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2330.4	Instruction - Teaching; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2330.45	Instruction - Teaching; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2330.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2330.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
A2330.48	Instruction - Teaching; Textbooks	Central	G3 - All Other Non-personnel Expenditures	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2330.49	Instruction - Teaching; BOCES Services for Non-BOCES Aided Equivalent Attendance Programs	School or Exclusion	C3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2330.49	Instruction - Teaching; CVEEB Services	Exclusion	5 - Other Exclusions	N/A	
A2330.0	Instruction - Teaching; Total Teaching - Special Schools	Central or School or Exclusion	Multiple (See above)	Multiple (See above)	
AT2399.0	Instruction - Teaching; Total Teaching	Central or School or Exclusion	Multiple (See above)	Multiple (See above)	
A2610.15	Instruction - Instructional Media; Instructional Salaries	School	A2 - Other Instructional Salaries	Q - Pupil Services (School)	
A2610.16	Instruction - Instructional Media; Noninstructional Salaries	School	C1 - All Other Salaries	Q - Pupil Services (School)	
A2610.2	Instruction - Instructional Media; Equipment	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.4	Instruction - Instructional Media; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.45	Instruction - Instructional Media; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.46	Instruction - Instructional Media; School Library A/V Loan Program (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.49	Instruction - Instructional Media; BOCES Services	Central or School	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

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

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Repair (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.4	Instruction - Instructional Media; Contractual and Other (Not State Aided Lease or Repair)	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.49	Instruction - Instructional Media; BOCES Services	Central	C3/G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2630.0	Instruction - Instructional Media; Total Computer Assisted Instruction	Central	Multiple (See above)	Multiple (See above)	
AT2699.0	Instruction - Instructional Media; Total Instructional Media	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2805.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Q - Pupil Services (School)	
A2805.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Q - Pupil Services (School)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2805.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2805.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2805.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2805.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Expenditures	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2805.0	Instruction - Pupil Services; Total Attendance - Regular School	School	Multiple (See above)	Multiple (See above)	
A2810.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Q - Pupil Services (School)	
A2810.16	Instruction - Pupil Services; Noninstructional Salaries	School	C1 - All Other Salaries	Q - Pupil Services (School)	
A2810.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2810.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2810.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2810.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Expenditures	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2810.0	Instruction - Pupil Services; Total Guidance - Regular School	School	Multiple (See above)	Multiple (See above)	
A2815.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2815.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2815.0	Instruction - Pupil Services; Total Health Services - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2820.15	Instruction - Pupil Services; Instructional Salaries	Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	W - Pupil Services (Central District)	
A2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	W - Pupil Services (Central District)	
A2820.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2820.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2820.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2820.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2820.0	Instruction - Pupil Services; Total Psychological Services - Regular School	Central	Multiple (See above)	Multiple (See above)	
A2825.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2825.0	Instruction - Pupil Services; Total Social Work Services - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
A2830.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	W - Pupil Services (Central District)	
A2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	W - Pupil Services (Central District)	
A2830.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2830.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2830.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2830.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2830.0	Instruction - Pupil Services; Total Pupil Personnel Services - Special Schools	Central	Multiple (See above)	Multiple (See above)	
A2850.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.0	Instruction - Pupil Services; Total Co-Curricular Activities - Regular School	Multiple (See above)	Multiple (See above)	W - Pupil Services (Central District)	
A2855.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2855.0	Instruction - Pupil Services; Total Interscholastic Athletics - Regular School	School and/or Central	Multiple (See above)	Multiple (See above)	
A2870.16	Instruction - Pupil Services; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
A2870.2	Instruction - Pupil Services; Equipment	Exclusion	5 - Other Exclusions	N/A	
A2870.4	Instruction - Pupil Services; Contractual And Other	Exclusion	5 - Other Exclusions	N/A	
A2870.41	Instruction - Pupil Services; Merchandise for Resale	Exclusion	5 - Other Exclusions	N/A	
A2870.45	Instruction - Pupil Services; Materials And Supplies	Exclusion	5 - Other Exclusions	N/A	
A2870.0	Instruction - Pupil Services; Total School Store	Exclusion	5 - Other Exclusions	N/A	
A2915.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries and/or B1/F1 – School/Central Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1 - School Administrative Salaries and/or F1 Central Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2915.2	Instruction - Pupil Services; Equipment	School and/or Central	C3 - All Other Non-personnel Expenditures and/or G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3 - All Other Non-personnel Expenditures and/or G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.0	Instruction - Pupil Services; Total Scholarships	Multiple (See above)	Multiple (See above)	Multiple (See above)	
AT2899.0	Instruction - Pupil Services; Total Pupil Services	Multiple (See above)	Multiple (See above)	Multiple (See above)	
AT2999.0	Instruction; Total Instruction	Multiple (See above)	Multiple (See above)	Multiple (See above)	
ST-3 - Schedule A4c - General Fund Expenditures					
A5510.0 (All A5510)	Pupil Transportation - District Transportation Services; Total District Transportation Services	Exclusion	1 - Transportation	N/A	
A5530.0 (All A5530)	Pupil Transportation - Garage Building; Total Garage Building	Exclusion	1 - Transportation	N/A	
AT5599.0 (All A5540, A5550, and A5581)	Pupil Transportation; Total Pupil Transportation	Exclusion	1 - Transportation	N/A	
AT8099.0 (All A7140, A7310, A8060, A8070)	Community Service; Total Community Services	Exclusion	5 - Other Exclusions	N/A	
AT9098.0 (All A9010 - A9089)	Undistributed Expenditures - Employee Benefits; Total Employee Benefits	Central and School	Multiple (See above)	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
A9781.6	Subscription-Based IT Arrangement, Principal	Exclusion	4 - Debt Service	N/A	
A9781.7	Subscription-Based IT Arrangement, Interest	Exclusion	4 - Debt Service	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A9788.6	Leases	Exclusion	4 - Debt Service	N/A	
A9788.6	Leases - BOCES	Exclusion	4 - Debt Service	N/A	
A9788.7	Leases	Exclusion	4 - Debt Service	N/A	
A9788.7	Leases - BOCES	Exclusion	4 - Debt Service	N/A	
AT9898.0 (All 9700)	Undistributed Expenditures; Total Debt Service	Exclusion	4 - Debt Service	N/A	
A9901.96	Transfer to Debt Service Fund for Other Than School Construction	N/A	N/A	N/A	Interfund transfers should not be reported.
A9950.9	Transfer to Capital Funds for Other Than School Construction	N/A	N/A	N/A	Interfund transfers should not be reported.
AT9951.0 (All 9901 and 9950)	Undistributed Expenditures - Interfund Transfers; Total Interfund Transfers	N/A	N/A	N/A	Interfund transfers should not be reported.
AT9959.0	Undistributed Expenditures; Total Undistributed Expenditures	Multiple (See above)	Multiple (See above)	Multiple (See above)	
AT9999.0	Total General Fund Expenditures and Interfund Transfers	Multiple (See above)	Multiple (See above)	Multiple (See above)	
ST-3 - Schedule B3 - Special Aid Fund					
F1460.15	General Support - Central Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	N/A	
F1460.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F1460.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1460.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1460.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1460.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1460.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F1460.0	General Support - Central Services; Records Management Officer	Central	Multiple (See above)	Multiple (See above)	
F1620.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1620.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F1620.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1620.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1620.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F1620.0	General Support - Central Services; Total Operation of Plant	Central	Multiple (See above)	Multiple (See above)	
F1621.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F1621.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1621.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1621.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1621.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F1621.0	General Support - Central Services; Total Maintenance of Plant	Central	Multiple (See above)	Multiple (See above)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F1622.16	General Support - Central Services; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	N/A	
F1622.2	General Support - Central Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	N/A	
F1622.4	General Support - Central Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	N/A	
F1622.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1622.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1622.8	General Support - Central Services; Employee Benefits	Central and School	B2/F2 - Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F1622.0	General Support - Central Services; Security of Plant	Central and School	Multiple (See above)	Multiple (See above)	
F1989.4	General Support - Central Services; Indirect Cost (Undistributed)	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F1989.4	General Support - Central Services; Unclassified Expenditures	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
FT1998.0	General Support - Central Services; Total Special Items	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	All Program Detail Areas	
F2010.2	Instruction - Administration and Improvement; Equipment	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	

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

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

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2060.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2060.49	Instruction - Administration and Improvement; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2060.0	Instruction - Administration and Improvement; Total Research, Planning, and Evaluation	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or A4/E4 - Professional Development, as appropriate B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or A4/E4 - Professional Development, as appropriate F1 - Central Administrative Salaries	All Program Detail Areas	
F2070.2	Instruction - Administration and Improvement; Equipment	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2070.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2070.49	Instruction - Administration and Improvement; BOCES Services	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A4/E4 - Professional Development, as appropriate A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2070.0	Instruction - Administration and Improvement; Total Inservice Training - Instruction	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2110.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries	All Program Detail Areas	
F2110.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2110.2	Instruction - Teaching; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2110.4	Instruction - Teaching; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2110.45	Instruction - Teaching; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2110.48	Instruction - Teaching; Textbooks	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	Exclude purchases for nonpublic student loan program
F2110.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2110.0	Instruction - Teaching; Total Teaching - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2250.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2250.16	Instruction - Teaching; Noninstructional Salaries	Central and School and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.2	Instruction - Teaching; Equipment	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.4	Instruction - Teaching; Contractual and Other	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.45	Instruction - Teaching; Materials and Supplies	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2250.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
F2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	

F2250.48	Instruction - Teaching; Textbooks	Central and School	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2250.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2250.0	Instruction - Teaching; Total Program for Students with Disabilities-School Age-School Year	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2251.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2251.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2251.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2251.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2251.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2251.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2251.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
F2251.48	Instruction - Teaching; Textbooks	Exclusion	5 - Other Exclusions	N/A	
F2251.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	Use BOCES Methodology (See Guidance)

F2251.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2251.0	Instruction - Teaching; Total Program for Students with Disabilities-Infant-12 Month (Section 4406 Education Law)	Exclusion	Multiple (See above)	N/A	
F2252.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2252.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2252.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2252.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2252.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2252.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2252.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
F2252.48	Instruction - Teaching; Textbooks	Exclusion	5 - Other Exclusions	N/A	
F2252.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	Use BOCES Methodology (See Guidance)
F2252.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F2252.0	Instruction - Teaching; Total Program for Students with Disabilities-Preschool-12 Month (Section 4410 Education Law)	Exclusion	Multiple (See above)	N/A	
F2253.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2253.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2253.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2253.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2253.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2253.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2253.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
F2253.48	Instruction - Teaching; Textbooks	Exclusion	5 - Other Exclusions	N/A	
F2253.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	Use BOCES Methodology (See Guidance)
F2253.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F2253.0	Instruction - Teaching; Total Program for Students with Disabilities-School Age-July/August (Section 4408 Education Law)	Exclusion	Multiple (See above)	N/A	
F2254.474	Instruction - Teaching; Tuition - 10 month - School Age	Exclusion	3 - Other Tuition	N/A	
F2254.475	Instruction - Teaching; Tuition - 10 month - Preschool	Exclusion	3 - Other Tuition	N/A	
F2254.0	Instruction - Teaching; Total Tuition for Students Attending State Supported Schools for the Blind & Deaf - 10 Month (Section 4201 Education Law)	Exclusion	3 - Other Tuition	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2259.472	Instruction - Teaching; All Other	Exclusion	3 - Other Tuition	N/A	
F2259.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	
F2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2259.8	Instruction - Teaching; Employee Benefits	School and Central	B2/F2 - Administrative Benefits	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2259.0	Instruction - Teaching; Programs for English Language Learners	School and Central	Multiple (See above)		
F2330.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2330.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2330.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2330.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2330.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2330.48	Instruction - Teaching; Textbooks	Exclusion	5 - Other Exclusions	N/A	
F2330.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	Use BOCES Methodology (See Guidance)
F2330.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F2330.0	Instruction - Teaching; Total Teaching - Special Schools	Exclusion	5 - Other Exclusions	N/A	
F2340.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2340.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2340.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2340.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2340.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2340.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F2340.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2340.0	Instruction - Teaching; Total Employment Preparation Education	Exclusion	5 - Other Exclusions	N/A	
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.2	Instruction - Teaching; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	5 - Other Exclusions and/or C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Payments to Community-Based Organizations for Prekindergarten should be reported as an exclusion under 5 - Other Exclusions
F2510.45	Instruction - Teaching; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) Z - Prekindergarten (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Use Fringe Allocation Methodology (See Guidance)
F2510.0	Instruction - Teaching; Total Pre-Kindergarten Program	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2610.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2610.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2610.2	Instruction - Instructional Media; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2610.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2610.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2610.49	Instruction - Instructional Media; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2610.0	Instruction - Instructional Media; Total School Library and Audiovisual	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2620.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	All Program Detail Areas	
F2620.16	Instruction - Instructional Media; Noninstructional Salaries	Central	G1 - All Other Salaries	All Program Detail Areas	
F2620.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2620.4	Instruction - Instructional Media; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2620.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2620.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2620.8	Instruction - Instructional Media; Employee Benefits	Central	E3 - Instructional Benefits and/or F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2620.0	Instruction - Instructional Media; Total Educational Television	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2630.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	

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

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2805.0	Instruction - Pupil Services; Total Attendance - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2810.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries	All Program Detail Areas	
F2810.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2810.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2810.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2810.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2810.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2810.0	Instruction - Pupil Services; Total Guidance - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2815.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2815.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2815.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2815.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2815.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2815.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)

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

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2825.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2825.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2825.0	Instruction - Pupil Services; Total Social Work Services - Regular School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2830.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2830.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2830.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2830.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2830.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2830.0	Instruction - Pupil Services; Total Pupil Personnel Services - Special School	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F2915.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2915.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1 - All Other Salaries and/or G1 - All Other Salaries	All Program Detail Areas	
F2915.2	Instruction - Pupil Services; Equipment	Central and School	C3 - All Other Non-personnel Expenditures and/or G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2915.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3 - All Other Non-personnel Expenditures and/or G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2915.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2915.0	Instruction - Pupil Services; Total Scholarships	Multiple (See above)	Multiple (See above)	Multiple (See above)	
FT2999.0	Instruction - ; Total Instruction	Multiple (See above)	Multiple (See above)	Multiple (See above)	
F5510.16	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; NonInstructional Salaries	Exclusion	1 - Transportation	N/A	
F5510.2	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Equipment	Exclusion	1 - Transportation	N/A	
F5510.21	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Purchase of Buses	Exclusion	1 - Transportation	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F5510.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contractual and Other	Exclusion	1 - Transportation	N/A	
F5510.45	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Materials and Supplies	Exclusion	1 - Transportation	N/A	
F5510.8	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Employee Benefits	Exclusion	1 - Transportation	N/A	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)	Exclusion	1 - Transportation	N/A	
F5540.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contract Transportation	Exclusion	1 - Transportation	N/A	
F5550.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Public Transportation	Exclusion	1 - Transportation	N/A	
F5581.49	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Exclusion	1 - Transportation	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F5597.0	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Total Pupil Transportation - Excluding Summer Trans for Students with Disabilities (Lines 215-218)	Exclusion	1 - Transportation	N/A	
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Excl Trans Supv Office)	Exclusion	1 - Transportation	N/A	
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Trans Supervisor Office)	Exclusion	1 - Transportation	N/A	
F5511.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contractual and Other	Exclusion	1 - Transportation	N/A	
F5511.45	Pupil Transportation - Summer Transportation For Students With Disabilities; Materials and Supplies	Exclusion	1 - Transportation	N/A	
F5511.8	Pupil Transportation - Summer Transportation For Students With Disabilities; Employee Benefits	Exclusion	1 - Transportation	N/A	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)	Exclusion	1 - Transportation	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F5541.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contract Transportation	Exclusion	1 - Transportation	N/A	
F5551.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Public Transportation	Exclusion	1 - Transportation	N/A	
F5582.49	Pupil Transportation - Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Exclusion	1 - Transportation	N/A	
F5598.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total Pupil Transportation - Summer Trans for Students with Disabilities (Section 4408, 4201, OPWDD Chapters 47, 66 & 721 July/August Programs) (Lines 225-228)	Exclusion	1 - Transportation	N/A	
F5599.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total Pupil Transportation (Lines 219 plus 229)	Exclusion	1 - Transportation	N/A	
F6293.15	Community Services - Workforce Innovation and Opportunity Act; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6293.16	Community Services - Workforce Innovation and Opportunity Act; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6293.2	Community Services - Workforce Innovation and Opportunity Act; Equipment	Exclusion	5 - Other Exclusions	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F6293.4	Community Services - Workforce Innovation and Opportunity Act; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F6293.45	Community Services - Workforce Innovation and Opportunity Act; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F6293.49	Community Services - Workforce Innovation and Opportunity Act; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F6293.8	Community Services - Workforce Innovation and Opportunity Act; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F6293.0	Community Services - Workforce Innovation and Opportunity Act; Total Workforce Innovation and Opportunity Act	Exclusion	5 - Other Exclusions	N/A	
F6320.15	Community Services - Work Training; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6320.16	Community Services - Work Training; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6320.2	Community Services - Work Training; Equipment	Exclusion	5 - Other Exclusions	N/A	
F6320.4	Community Services - Work Training; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F6320.45	Community Services - Work Training; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F6320.49	Community Services - Work Training; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F6320.8	Community Services - Work Training; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F6320.0	Community Services - Work Training; Total Work Training	Exclusion	5 - Other Exclusions	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F6322.15	Community Services - Work Study; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6322.16	Community Services - Work Study; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6322.2	Community Services - Work Study; Equipment	Exclusion	5 - Other Exclusions	N/A	
F6322.4	Community Services - Work Study; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F6322.45	Community Services - Work Study; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F6322.49	Community Services - Work Study; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F6322.8	Community Services - Work Study; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F6322.0	Community Services - Work Study; Total Work Study	Exclusion	5 - Other Exclusions	N/A	
F8060.15	Community Services - Civic Activities; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F8060.16	Community Services - Civic Activities; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F8060.2	Community Services - Civic Activities; Equipment	Exclusion	5 - Other Exclusions	N/A	
F8060.4	Community Services - Civic Activities; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F8060.45	Community Services - Civic Activities; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F8060.49	Community Services - Civic Activities; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F8060.8	Community Services - Civic Activities; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F8060.0	Community Services - Civic Activities; Total Civic Activities	Exclusion	5 - Other Exclusions	N/A	
FT8099.0	Community Services; Total Community Service	Exclusion	5 - Other Exclusions	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F9901.9	Interfund Transfers; Transfers to the General Fund for CRRSA Act Funds	N/A	N/A	N/A	Interfund transfers should not be reported.
F9901.9	Interfund Transfers; Transfers to the General Fund for ARP Act Funds	N/A	N/A	N/A	Interfund transfers should not be reported.
F9901.9	Interfund Transfers; Transfers to Other Funds	N/A	N/A	N/A	Interfund transfers should not be reported.
FT9951.0	Interfund Transfers; Total Interfund Transfers	N/A	N/A	N/A	Interfund transfers should not be reported.
FT9999.0	Total Special Aid Fund Expenditures and Interfund Transfers	N/A	N/A	N/A	Interfund transfers should not be reported.
ST-3 - Schedule C3 - School Food Service Programs Expenditures - All Exclusion; 5 - Other Exclusions - Interfund Transfers should not be reported.					
ST-3 - Schedule E3 - Public Library Fund Expenditures - All Exclusion; 5 - Other Exclusions - Interfund Transfers should not be reported.					
ST-3 - Schedule F2 - Debt Service Fund - All Exclusion; 5 - Other Exclusions - Interfund Transfers should not be reported.					
ST-3 - Schedule G3 - Capital Funds - All Exclusion; 5 - Other Exclusions - Interfund Transfers should not be reported.					
ST-3 - Schedule I2 - Permanent Fund - All Exclusion; 5 - Other Exclusions - Interfund Transfers should not be reported.					
ST-3 - Schedule J2 - Misc Special Revenue Fund - All Exclusion; 5 - 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 Financial Transparency Requirements by Report Category

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
Report View Level One					
School Level Spending					
A. Instruction					
A1. Classroom Salaries					
A2110.1	Instruction - Teaching; Teacher Salaries, Pre-Kindergarten	School	A1 - Classroom Salaries	T. Prekindergarten (School)	
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten - 3	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.14	Instruction - Teaching; Substitute Teacher Salaries	School	A1 - Classroom Salaries	N/A	
A2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2110.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2250.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
A2. Other Instructional Salaries					
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	O - Special Education (School) or P - ELL/MLL Services (School) or T. Prekindergarten (School), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2610.15	Instruction - Instructional Media; Instructional Salaries	School	A2 - Other Instructional Salaries	Q - Pupil Services (School)	
A2805.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Q - Pupil Services (School)	
A2810.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Q - Pupil Services (School)	
A2815.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2820.15	Instruction - Pupil Services; Instructional Salaries	Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	W - Pupil Services (Central District)	
A2825.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2850.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or A4/E4 - Professional Development, as appropriate B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2610.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2630.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2805.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2810.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries	All Program Detail Areas	
F2815.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2820.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2825.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2830.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2915.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
A3. Instructional Benefits					

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A4/E4 - Professional Development, as appropriate A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2630.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2805.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2815.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2820.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2915.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A4. Professional Development					
B. Administration					
B1. School Administrative Salaries					
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	O - Special Education (School) or P - ELL/MLL Services (School) or T. Prekindergarten (School), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	School	B1 - School Administrative Salaries	N/A	
A2805.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Q - Pupil Services (School)	
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1 - School Administrative Salaries and/or F1 Central Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
F1622.16	General Support - Central Services; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	N/A	
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	All Program Detail Areas	
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	All Program Detail Areas	
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	All Program Detail Areas	
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or A4/E4 - Professional Development, as appropriate B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or A4/E4 - Professional Development, as appropriate F1 - Central Administrative Salaries	All Program Detail Areas	
B2. School Administrative Benefits					
F1622.8	General Support - Central Services; Employee Benefits	Central and School	B2/F2 - Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A4/E4 - Professional Development, as appropriate A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2259.8	Instruction - Teaching; Employee Benefits	School and Central	B2/F2 - Administrative Benefits	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Use Fringe Allocation Methodology (See Guidance)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2630.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2805.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2815.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2820.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2915.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
B3. Other School Administrative Expenditures					
A2020.2	Instruction - Administration and Improvement; Equipment	School	B3 - Other School Administrative Expenditures	N/A	
A2020.4	Instruction - Administration and Improvement; Contractual and Other	School	B3 - Other School Administrative Expenditures	N/A	
A2020.45	Instruction - Administration and Improvement; Materials and Supplies	School	B3 - Other School Administrative Expenditures	N/A	
A2020.49	Instruction - Administration and Improvement; BOCES Services	School	B3 - Other School Administrative Expenditures	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
F2010.2	Instruction - Administration and Improvement; Equipment	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2010.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2020.2	Instruction - Administration and Improvement; Equipment	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2020.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2020.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2020.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
C. All Other Spending					
C1. All Other Salaries					

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2110.16	Instruction - Teaching; Noninstructional Salaries	School	C1 - All Other Salaries	N/A	
A2250.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries And/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2610.16	Instruction - Instructional Media; Noninstructional Salaries	School	C1 - All Other Salaries	Q - Pupil Services (School)	
A2810.16	Instruction - Pupil Services; Noninstructional Salaries	School	C1 - All Other Salaries	Q - Pupil Services (School)	
A2815.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2820.15	Instruction - Pupil Services; Instructional Salaries	Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	W - Pupil Services (Central District)	
A2825.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
F2110.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2250.16	Instruction - Teaching; Noninstructional Salaries	Central and School and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2510.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2610.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2805.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2810.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2815.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2815.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2820.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2825.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2825.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2915.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
C2. All Other Benefits					

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
C3. All Other Non-personnel Expenditures					
A2250.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
A2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
A2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2280.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2280.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.48	Instruction - Teaching; Textbooks	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2280.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School) or 5 - Other Exclusions	Use BOCES Methodology (See Guidance)
A2330.49	Instruction - Teaching; BOCES Services for Non-BOCES Aided Equivalent Attendance Programs	School or Exclusion	C3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School) or 5 - Other Exclusions	Use BOCES Methodology (See Guidance)
A2610.2	Instruction - Instructional Media; Equipment	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.4	Instruction - Instructional Media; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.45	Instruction - Instructional Media; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.46	Instruction - Instructional Media; School Library A/V LoanProgram (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2610.49	Instruction - Instructional Media; BOCES Services	Central or School	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2630.49	Instruction - Instructional Media; BOCES Services	Central	C3/G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2805.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2805.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2805.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2805.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Expenditures	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2810.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2810.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2810.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2810.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Expenditures	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2815.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2825.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2825.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2850.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2915.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
F1622.2	General Support - Central Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	N/A	
F1622.4	General Support - Central Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	N/A	
F1989.4	General Support - Central Services; Indirect Cost (Undistributed)	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F1989.4	General Support - Central Services; Unclassified Expenditures	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
FT1998.0	General Support - Central Services; Total Special Items	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2040.2	Instruction - Administration and Improvement; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2040.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2040.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2060.2	Instruction - Administration and Improvement; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2060.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2060.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2060.49	Instruction - Administration and Improvement; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2110.2	Instruction - Teaching; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2110.4	Instruction - Teaching; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2110.45	Instruction - Teaching; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2110.48	Instruction - Teaching; Textbooks	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	Exclude purchases for nonpublic student loan program
F2110.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2250.2	Instruction - Teaching; Equipment	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2250.4	Instruction - Teaching; Contractual and Other	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.45	Instruction - Teaching; Materials and Supplies	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.48	Instruction - Teaching; Textbooks	Central and School	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2510.2	Instruction - Teaching; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	5 - Other Exclusions and/or C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Payments to Community-Based Organizations for Prekindergarten should be reported as an exclusion under 5 - Other Exclusions
F2510.45	Instruction - Teaching; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District) And/or S - BOCES Services (School) And/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2610.2	Instruction - Instructional Media; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2610.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2610.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2610.49	Instruction - Instructional Media; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2630.2	Instruction - Instructional Media; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2630.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2630.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2630.49	Instruction - Instructional Media; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2805.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2805.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2805.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2805.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2810.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2810.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2810.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2810.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2815.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2815.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2815.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2815.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2820.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2820.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2820.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2820.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2825.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2825.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2825.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2825.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2830.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2830.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2830.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2830.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2915.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2915.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
District Level Spending					
E. Instruction					
E1. Classroom Salaries					
A2250.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2110.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries	All Program Detail Areas	
F2250.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
E2. Other Instructional Salaries					
A1310.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1345.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1460.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1480.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central or School	A4/E4 - Professional Development E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District) or	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	
A2620.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	W - Pupil Services (Central District)	
A2630.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	W - Pupil Services (Central District)	
A2815.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2820.15	Instruction - Pupil Services; Instructional Salaries	Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	W - Pupil Services (Central District)	
A2825.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2830.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	W - Pupil Services (Central District)	
A2850.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
F1460.15	General Support - Central Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or A4/E4 - Professional Development, as appropriate B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2610.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2620.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	All Program Detail Areas	
F2630.15	Instruction - Instructional Media; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2805.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2810.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries	All Program Detail Areas	
F2815.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2820.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2825.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	All Program Detail Areas	
F2830.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
F2915.15	Instruction - Pupil Services; Instructional Salaries	Central and School	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	All Program Detail Areas	
E3. Instructional Benefits					
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A4/E4 - Professional Development, as appropriate A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Use Fringe Allocation Methodology (See Guidance)
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2620.8	Instruction - Instructional Media; Employee Benefits	Central	E3 - Instructional Benefits and/or F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2630.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2805.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2815.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2820.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2915.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
E4. Professional Development					

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central or School	A4/E4 - Professional Development E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District) or	
A2070.2	Instruction - Administration and Improvement; Equipment	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures		
A2070.4	Instruction - Administration and Improvement; Contractual and Other	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures		
A2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures		
A2070.49	Instruction - Administration and Improvement; BOCES Services	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or A4/E4 - Professional Development, as appropriate B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or A4/E4 - Professional Development, as appropriate F1 - Central Administrative Salaries	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2070.2	Instruction - Administration and Improvement; Equipment	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2070.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2070.49	Instruction - Administration and Improvement; BOCES Services	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A4/E4 - Professional Development, as appropriate A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F. Administration					
F1. School Administrative Salaries					
A1010.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1040.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1060.16	General Support - Board of Education; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1240.15	General Support - Central Administration; Instructional Salaries	Central	F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1240.16	General Support - Central Administration; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1310.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1320.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1325.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1330.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1345.16	General Support - Finance; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1420.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1430.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1460.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1480.16	General Support - Staff; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1620.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1621.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1622.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1660.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1670.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1680.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A1710.1	General Support - Central Services; Administration - Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central or School	A4/E4 - Professional Development E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District) or	
A2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central or School	F1 - Central Administrative Salaries		
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	
A2330.16	Instruction - Teaching; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
A2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	W - Pupil Services (Central District)	
A2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	W - Pupil Services (Central District)	
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	W - Pupil Services (Central District)	
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1 - School Administrative Salaries and/or F1 Central Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
F1460.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F1620.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F1621.16	General Support - Central Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	N/A	
F1622.16	General Support - Central Services; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	N/A	
F2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2010.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	All Program Detail Areas	
F2020.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2020.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	All Program Detail Areas	
F2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2040.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	All Program Detail Areas	
F2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2060.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1/F1 - Administrative Salaries	All Program Detail Areas	
F2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central and School	A2/E2 - Other Instructional Salaries and/or A4/E4 - Professional Development, as appropriate B1/F1 - School/Central Administrative Salaries	All Program Detail Areas	
F2070.16	Instruction - Administration and Improvement; Noninstructional Salaries	Central and School	B1 - School Administrative Salaries and/or A4/E4 - Professional Development, as appropriate F1 - Central Administrative Salaries	All Program Detail Areas	
F2. School Administrative Benefits					
F1460.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F1620.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F1621.8	General Support - Central Services; Employee Benefits	Central	F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F1622.8	General Support - Central Services; Employee Benefits	Central and School	B2/F2 - Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2010.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2020.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2040.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2060.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2070.8	Instruction - Administration and Improvement; Employee Benefits	Central and School	A4/E4 - Professional Development, as appropriate A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2110.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2250.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2259.8	Instruction - Teaching; Employee Benefits	School and Central	B2/F2 - Administrative Benefits	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Use Fringe Allocation Methodology (See Guidance)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Use Fringe Allocation Methodology (See Guidance)
F2610.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
			B2/F2 - School/Central Administrative Benefits		
F2620.8	Instruction - Instructional Media; Employee Benefits	Central	E3 - Instructional Benefits and/or F2 - Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2630.8	Instruction - Instructional Media; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2805.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2810.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2815.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2820.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2825.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F2830.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2915.8	Instruction - Pupil Services; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	All Program Detail Areas	Use Fringe Allocation Methodology (See Guidance)
F3. Other School Administrative Expenditures					
A2010.2	Instruction - Administration and Improvement; Equipment	Central	F3 - Other Central Administrative Expenditures	N/A	
A2010.4	Instruction - Administration and Improvement; Contractual and Other	Central	F3 - Other Central Administrative Expenditures	N/A	
A2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central	F3 - Other Central Administrative Expenditures	N/A	
A2010.49	Instruction - Administration and Improvement; BOCES Services	Central	F3 - Other Central Administrative Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2010.2	Instruction - Administration and Improvement; Equipment	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2010.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2010.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2010.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2020.2	Instruction - Administration and Improvement; Equipment	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2020.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	
F2020.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2020.49	Instruction - Administration and Improvement; BOCES Services	Central and School	B3/F3 - Other Administrative Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
G. All Other Spending					
G1. All Other Salaries					
A2250.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries And/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2620.16	Instruction - Instructional Media; Noninstructional Salaries	Central	G1 - All Other Salaries	W - Pupil Services (Central District)	
F2110.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2250.16	Instruction - Teaching; Noninstructional Salaries	Central and School and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	All Program Detail Areas	
F2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2510.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2610.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2620.16	Instruction - Instructional Media; Noninstructional Salaries	Central	G1 - All Other Salaries	All Program Detail Areas	
F2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2805.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2810.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2815.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2825.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
F2915.16	Instruction - Pupil Services; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	All Program Detail Areas	
G2. All Other Benefits					
G3. All Other Non-personnel Expenditures					
A1010.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1010.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1010.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1010.49	General Support - Board of Education; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1040.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1040.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1040.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1060.2	General Support - Board of Education; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1060.4	General Support - Board of Education; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1060.45	General Support - Board of Education; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1060.49	General Support - Board of Education; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1240.2	General Support - Central Administration; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1240.4	General Support - Central Administration; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1240.45	General Support - Central Administration; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1310.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1310.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1310.45	General Support - Finance; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1310.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1320.2	General Support - Finance; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1320.4	General Support - Finance; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	

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

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1430.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1430.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1430.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1430.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1460.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1460.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1460.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1460.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1480.2	General Support - Staff; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1480.4	General Support - Staff; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1480.45	General Support - Staff; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1480.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1620.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1620.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1620.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1621.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1621.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1621.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1622.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1622.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1622.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1622.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1660.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1660.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1660.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1670.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1670.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1670.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1670.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1680.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1680.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1680.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1680.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1710.4	General Support - Central Services; Administration - Contractual	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1722.4	General Support - Central Services; Excess Insurance	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1910.4	General Support - Central Services; Unallocated Insurance	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1920.4	General Support - Central Services; School Association Dues	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1930.4	General Support - Central Services; Judgment and Claims (NOTE: Include Tax Certiorari)	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1931.4	General Support - Central Services; Property Loss	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1940.4	General Support - Central Services; Purchase of Land/Right of Way	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1950.4	General Support - Central Services; Assessments on School Property	Central	G3 - All Other Non-personnel Expenditures	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1964.4	General Support - Central Services; Refund on Real Property Taxes (NOTE: Do NOT include Tax Certiorari)	Central	G3 - All Other Non-personnel Expenditures	N/A	
A1981.49	General Support - Central Services; BOCES Administrative Costs	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1983.49	General Support - Central Services; BOCES Capital Expenses	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1989.4	General Support - Central Services; Unclassified	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2040.2	Instruction - Administration and Improvement; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2040.4	Instruction - Administration and Improvement; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2040.45	Instruction - Administration and Improvement; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2060.2	Instruction - Administration and Improvement; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2060.4	Instruction - Administration and Improvement; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2060.45	Instruction - Administration and Improvement; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2060.49	Instruction - Administration and Improvement; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2070.2	Instruction - Administration and Improvement; Equipment	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures		

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2070.4	Instruction - Administration and Improvement; Contractual and Other	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures		
A2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures		
A2070.49	Instruction - Administration and Improvement; BOCES Services	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2110.49	Instruction - Teaching; Other BOCES Services - Not ELL	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	
A2250.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.48	Instruction - Teaching; Textbooks	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	
A2250.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) U - Special Education (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
A2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
A2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2280.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2280.48	Instruction - Teaching; Textbooks	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2280.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2330.2	Instruction - Teaching; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2330.4	Instruction - Teaching; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2330.45	Instruction - Teaching; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2330.48	Instruction - Teaching; Textbooks	Central	G3 - All Other Non-personnel Expenditures	N/A	
A2610.49	Instruction - Instructional Media; BOCES Services	Central or School	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2620.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2620.4	Instruction - Instructional Media; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2620.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2620.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2630.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.22	Instruction - Instructional Media; State-Aided Computer Hardware - Purchase (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.22	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Repair (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.4	Instruction - Instructional Media; Contractual and Other (Not State Aided Lease or Repair)	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.49	Instruction - Instructional Media; BOCES Services	Central	C3/G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2815.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2820.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2820.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2820.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2820.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2825.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2830.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2830.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2830.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2830.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2850.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2855.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2915.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
F1460.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1460.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1460.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1460.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1620.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1620.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1620.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1621.2	General Support - Central Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1621.4	General Support - Central Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1621.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F1622.2	General Support - Central Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	N/A	
F1622.4	General Support - Central Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	N/A	
F1622.45	General Support - Central Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	N/A	
F1622.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1989.4	General Support - Central Services; Indirect Cost (Undistributed)	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F1989.4	General Support - Central Services; Unclassified Expenditures	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
FT1998.0	General Support - Central Services; Total Special Items	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2040.2	Instruction - Administration and Improvement; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2040.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2040.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2060.2	Instruction - Administration and Improvement; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2060.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2060.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2060.49	Instruction - Administration and Improvement; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2070.2	Instruction - Administration and Improvement; Equipment	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2070.4	Instruction - Administration and Improvement; Contractual and Other	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2070.45	Instruction - Administration and Improvement; Materials and Supplies	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2070.49	Instruction - Administration and Improvement; BOCES Services	Central and School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2110.2	Instruction - Teaching; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2110.4	Instruction - Teaching; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2110.45	Instruction - Teaching; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2110.48	Instruction - Teaching; Textbooks	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	Exclude purchases for nonpublic student loan program
F2110.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2250.2	Instruction - Teaching; Equipment	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2250.4	Instruction - Teaching; Contractual and Other	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.45	Instruction - Teaching; Materials and Supplies	Central and School and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.48	Instruction - Teaching; Textbooks	Central and School	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	
F2250.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2510.2	Instruction - Teaching; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/orZ - Prekindergarten (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	5 - Other Exclusions and/or C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Payments to Community-Based Organizations for Prekindergarten should be reported as an exclusion under 5 - Other Exclusions
F2510.45	Instruction - Teaching; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) Z - Prekindergarten (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2610.2	Instruction - Instructional Media; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2610.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2610.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2610.49	Instruction - Instructional Media; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2620.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2620.4	Instruction - Instructional Media; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2620.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2620.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2630.2	Instruction - Instructional Media; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2630.4	Instruction - Instructional Media; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2630.45	Instruction - Instructional Media; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2630.49	Instruction - Instructional Media; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2805.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2805.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2805.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2805.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2810.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2810.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2810.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2810.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2815.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2815.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2815.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2815.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2820.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2820.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2820.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2820.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2825.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2825.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2825.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2825.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2830.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2830.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2830.45	Instruction - Pupil Services; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2830.49	Instruction - Pupil Services; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	Use BOCES Methodology (See Guidance)
F2915.2	Instruction - Pupil Services; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
F2915.4	Instruction - Pupil Services; Contractual and Other	Central and School	C3/G3 - All Other Non-personnel Expenditures	All Program Detail Areas	
Program Detail Areas - School Level					
O. Special Education					
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	O - Special Education (School) or P - ELL/MLL Services (School) or T. Prekindergarten (School), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten - 3	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.48	Instruction - Teaching; Textbooks	School and/or Exclusion	C3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	Exclude purchases for nonpublic student loan program
A2250.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.48	Instruction - Teaching; Textbooks	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	
A2250.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2280.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries And/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
P. ELL/MLL Services					

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2020.15	Instruction - Administration and Improvement; Instructional Salaries	School	A2 - Other Instructional Salaries and/or B1 - School Administrative Salaries	O - Special Education (School) or P - ELL/MLL Services (School) or T. Prekindergarten (School), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2110.11	Instruction - Teaching; Teacher Salaries, 1/2 Day Kindergarten	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, Full Day Kindergarten - 3	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.12	Instruction - Teaching; Teacher Salaries, 4 - 6	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.13	Instruction - Teaching; Teacher Salaries, 7 - 12	School	A1 - Classroom Salaries	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	
A2110.48	Instruction - Teaching; Textbooks	School and/or Exclusion	C3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) or P - ELL/MLL Services (School), as appropriate	Exclude purchases for nonpublic student loan program
A2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
A2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
A2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2259.8	Instruction - Teaching; Employee Benefits	School and Central	B2/F2 - Administrative Benefits	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Use Fringe Allocation Methodology (See Guidance)
Q. Pupil Services					
A2280.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries And/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.48	Instruction - Teaching; Textbooks	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2610.15	Instruction - Instructional Media; Instructional Salaries	School	A2 - Other Instructional Salaries	Q - Pupil Services (School)	
A2610.16	Instruction - Instructional Media; Noninstructional Salaries	School	C1 - All Other Salaries	Q - Pupil Services (School)	
A2610.2	Instruction - Instructional Media; Equipment	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.4	Instruction - Instructional Media; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.45	Instruction - Instructional Media; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2610.46	Instruction - Instructional Media; School Library A/V Loan Program (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2805.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Q - Pupil Services (School)	
A2805.16	Instruction - Pupil Services; Noninstructional Salaries	School	B1 - School Administrative Salaries	Q - Pupil Services (School)	
A2805.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2805.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2805.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2810.15	Instruction - Pupil Services; Instructional Salaries	School	A2 - Other Instructional Salaries	Q - Pupil Services (School)	
A2810.16	Instruction - Pupil Services; Noninstructional Salaries	School	C1 - All Other Salaries	Q - Pupil Services (School)	
A2810.2	Instruction - Pupil Services; Equipment	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2810.4	Instruction - Pupil Services; Contractual and Other	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2810.45	Instruction - Pupil Services; Materials and Supplies	School	C3 - All Other Non-personnel Expenditures	Q - Pupil Services (School)	
A2815.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2855.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1 - School Administrative Salaries and/or F1 Central Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.2	Instruction - Pupil Services; Equipment	School and/or Central	C3 - All Other Non-personnel Expenditures and/or G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3 - All Other Non-personnel Expenditures and/or G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
R. Community Schools Programs					
S. BOCES Services					
A2020.49	Instruction - Administration and Improvement; BOCES Services	School	B3 - Other School Administrative Expenditures	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2250.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2280.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2330.49	Instruction - Teaching; BOCES Services (Including Equivalent Attendance Programs Claimed for BOCES Aid)	School or Exclusion	C3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2330.49	Instruction - Teaching; BOCES Services for Non-BOCES Aided Equivalent Attendance Programs	School or Exclusion	C3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2610.49	Instruction - Instructional Media; BOCES Services	Central or School	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2805.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Expenditures	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2810.49	Instruction - Pupil Services; BOCES Services	School	C3 - All Other Non-personnel Expenditures	S - BOCES Services (School)	Use BOCES Methodology (See Guidance)
A2815.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2825.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2855.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) Z - Prekindergarten (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
T. Prekindergarten					
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.2	Instruction - Teaching; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	5 - Other Exclusions and/or C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Payments to Community-Based Organizations for Prekindergarten should be reported as an exclusion under 5 - Other Exclusions
F2510.45	Instruction - Teaching; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District) And/or S - BOCES Services (School) And/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Use Fringe Allocation Methodology (See Guidance)
Program Detail Areas - District Level					
U. Special Education					

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1240.15	General Support - Central Administration; Instructional Salaries	Central	F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1310.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1345.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1460.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1480.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central or School	A4/E4 - Professional Development E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District) or	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2250.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2250.48	Instruction - Teaching; Textbooks	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or 5 - Other Exclusions	
A2250.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) U - Special Education (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2280.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2280.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries And/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	
V. ELL/MLL Services					
A1240.15	General Support - Central Administration; Instructional Salaries	Central	F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1310.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1345.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1460.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1480.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central or School	A4/E4 - Professional Development E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District) or	
A2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
A2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
A2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	
F2259.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
F2259.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P -ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2259.45	Instruction - Teaching; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.48	Instruction - Teaching; Textbooks	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	
F2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2259.8	Instruction - Teaching; Employee Benefits	School and Central	B2/F2 - Administrative Benefits	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District)	Use Fringe Allocation Methodology (See Guidance)
W. Pupil Services					
A2280.15	Instruction - Teaching; Instructional Salaries	School and/or Central and/or Exclusion	A1/E1 - Classroom Salaries and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	Assign to School based on FTE; Exclude portion of salaries for teachers who provide services to nonpublic schools off-site
A2280.16	Instruction - Teaching; Noninstructional Salaries	School and/or Central and/or Exclusion	C1/G1 - All Other Salaries And/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.2	Instruction - Teaching; Equipment	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.4	Instruction - Teaching; Contractual and Other	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2280.45	Instruction - Teaching; Materials and Supplies	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) and/or Q - Pupil Services (School) and/or W - Pupil Services (Central District) and/or 5 - Other Exclusions	
A2280.48	Instruction - Teaching; Textbooks	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2620.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	W - Pupil Services (Central District)	
A2620.16	Instruction - Instructional Media; Noninstructional Salaries	Central	G1 - All Other Salaries	W - Pupil Services (Central District)	
A2620.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2620.4	Instruction - Instructional Media; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2620.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.15	Instruction - Instructional Media; Instructional Salaries	Central	E2 - Other Instructional Salaries	W - Pupil Services (Central District)	
A2630.16	Instruction - Instructional Media; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	W - Pupil Services (Central District)	
A2630.2	Instruction - Instructional Media; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.22	Instruction - Instructional Media; State-Aided Computer Hardware - Purchase (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.22	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Lease (Note: Do not include Smart Schools Bond Act (SSBA) expenditures) A2630.4	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.4	Instruction - Instructional Media; Contractual and Other State-Aided Computer Hardware - Repair (Note: Do not include Smart Schools Bond Act (SSBA) expenditures)A2630.4	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.4	Instruction - Instructional Media; Contractual and Other (Not State Aided Lease or Repair)	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.45	Instruction - Instructional Media; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2630.46	Instruction - Instructional Media; State-Aided Computer Software	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2815.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2815.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2820.15	Instruction - Pupil Services; Instructional Salaries	Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	W - Pupil Services (Central District)	
A2820.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	W - Pupil Services (Central District)	
A2820.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2820.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2820.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2825.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries C1 - All Other Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2825.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2830.15	Instruction - Pupil Services; Instructional Salaries	Central	E2 - Other Instructional Salaries	W - Pupil Services (Central District)	
A2830.16	Instruction - Pupil Services; Noninstructional Salaries	Central	F1 - Central Administrative Salaries	W - Pupil Services (Central District)	
A2830.2	Instruction - Pupil Services; Equipment	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2830.4	Instruction - Pupil Services; Contractual and Other	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2830.45	Instruction - Pupil Services; Materials and Supplies	Central	G3 - All Other Non-personnel Expenditures	W - Pupil Services (Central District)	
A2850.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2/E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2850.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2850.0	Instruction - Pupil Services; Total Co-Curricular Activities - Regular School	Multiple (See above)	Multiple (See above)	W - Pupil Services (Central District)	
A2855.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1/F1 - Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.2	Instruction - Pupil Services; Equipment	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2855.45	Instruction - Pupil Services; Materials and Supplies	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.15	Instruction - Pupil Services; Instructional Salaries	School and/or Central	A2 - Other Instructional Salaries and/or E2 - Other Instructional Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.16	Instruction - Pupil Services; Noninstructional Salaries	School and/or Central	B1 - School Administrative Salaries and/or F1 Central Administrative Salaries	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
A2915.2	Instruction - Pupil Services; Equipment	School and/or Central	C3 - All Other Non-personnel Expenditures and/or G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2915.4	Instruction - Pupil Services; Contractual and Other	School and/or Central	C3 - All Other Non-personnel Expenditures and/or G3 - All Other Non-personnel Expenditures	Q - Pupil Services (School) and/or W - Pupil Services (Central District)	
X. Community Schools Programs					
Y. BOCES Services					
A1010.49	General Support - Board of Education; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1060.49	General Support - Board of Education; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1310.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1330.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1345.49	General Support - Finance; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1420.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1430.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1460.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1480.49	General Support - Staff; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1622.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1670.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1680.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1981.49	General Support - Central Services; BOCES Administrative Costs	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A1983.49	General Support - Central Services; BOCES Capital Expenses	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2010.49	Instruction - Administration and Improvement; BOCES Services	Central	F3 - Other Central Administrative Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2060.49	Instruction - Administration and Improvement; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2070.49	Instruction - Administration and Improvement; BOCES Services	Central or School	A4/E4 - Professional Development G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2110.49	Instruction - Teaching; Other BOCES Services - Not ELL	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2250.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	O - Special Education (School) and/or U - Special Education (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2280.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2610.49	Instruction - Instructional Media; BOCES Services	Central or School	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2620.49	Instruction - Instructional Media; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2630.49	Instruction - Instructional Media; BOCES Services	Central	C3/G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2815.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2820.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2825.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2830.49	Instruction - Pupil Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
A2855.49	Instruction - Pupil Services; BOCES Services	School and/or Central	C3/G3 - All Other Non-personnel Expenditures	S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1460.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1620.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1621.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F1622.49	General Support - Central Services; BOCES Services	Central	G3 - All Other Non-personnel Expenditures	Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2259.49	Instruction - Teaching; BOCES Services	School and/or Central and/or Exclusion	C3/G3 - All Other Non-personnel Expenditures and/or 5 - Other Exclusions	P - ELL/MLL Services (School) and/or V - ELL/MLL Services (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) Z - Prekindergarten (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
Z. Prekindergarten					
A1240.15	General Support - Central Administration; Instructional Salaries	Central	F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A1310.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1345.15	General Support - Finance; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1430.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1460.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A1480.15	General Support - Staff; Instructional Salaries	Central	E2 - Other Instructional Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instructional Salaries, and central cost detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2010.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and school level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to School Administrative Salaries
A2040.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2060.15	Instruction - Administration and Improvement; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	Assign Instruction Salaries, and central level detail category, based on the percentage of the FTE associated with those non-administrative duties; remainder assigned to Central Administrative Salaries
A2070.15	Instruction - Administration and Improvement; Instructional Salaries	Central or School	A4/E4 - Professional Development E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District) or	
A2330.15	Instruction - Teaching; Instructional Salaries	Central	E2 - Other Instructional Salaries and/or F1 - Central Administrative Salaries	U - Special Education (Central District) or V - ELL/MLL Services (Central District) or Z - Prekindergarten (Central District), as appropriate	
F2510.15	Instruction - Teaching; Instructional Salaries	Central and School	A1/E1 - Classroom Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.16	Instruction - Teaching; Noninstructional Salaries	Central and School	C1/G1 - All Other Salaries	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.2	Instruction - Teaching; Equipment	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	5 - Other Exclusions and/or C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Payments to Community-Based Organizations for Prekindergarten should be reported as an exclusion under 5 - Other Exclusions
F2510.45	Instruction - Teaching; Materials and Supplies	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	
F2510.49	Instruction - Teaching; BOCES Services	Central and School	C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) Z - Prekindergarten (Central District) S - BOCES Services (School) and/or Y - BOCES Services (Central District)	Use BOCES Methodology (See Guidance)
F2510.8	Instruction - Teaching; Employee Benefits	Central and School	A3/E3 - Instructional Benefits and/or B2/F2 - School/Central Administrative Benefits	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Use Fringe Allocation Methodology (See Guidance)
Total District Expenditures and Exclusions					
1. Transportation					
A5510.0 (All A5510)	Pupil Transportation - District Transportation Services; Total District Transportation Services	Exclusion	1 - Transportation	N/A	
A5530.0 (All A5530)	Pupil Transportation - Garage Building; Total Garage Building	Exclusion	1 - Transportation	N/A	
AT5599.0 (All A5540,A5550, and A5581)	Pupil Transportation; Total Pupil Transportation	Exclusion	1 - Transportation	N/A	
F5510.16	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; NonInstructional Salaries	Exclusion	1 - Transportation	N/A	
F5510.2	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Equipment	Exclusion	1 - Transportation	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F5510.21	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Purchase of Buses	Exclusion	1 - Transportation	N/A	
F5510.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contractual and Other	Exclusion	1 - Transportation	N/A	
F5510.45	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Materials and Supplies	Exclusion	1 - Transportation	N/A	
F5510.8	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Employee Benefits	Exclusion	1 - Transportation	N/A	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)	Exclusion	1 - Transportation	N/A	
F5540.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Contract Transportation	Exclusion	1 - Transportation	N/A	
F5550.4	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Public Transportation	Exclusion	1 - Transportation	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F5581.49	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Exclusion	1 - Transportation	N/A	
F5597.0	Pupil Transportation - Excluding Summer Transportation For Students With Disabilities; Total Pupil Transportation- Excluding Summer Trans for Students with Disabilities (Lines 215-218)	Exclusion	1 - Transportation	N/A	
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Excl Trans Supv Office)	Exclusion	1 - Transportation	N/A	
F5511.16	Pupil Transportation - Summer Transportation For Students With Disabilities; Noninstructional Salaries (Trans Supervisor Office)	Exclusion	1 - Transportation	N/A	
F5511.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contractual and Other	Exclusion	1 - Transportation	N/A	
F5511.45	Pupil Transportation - Summer Transportation For Students With Disabilities; Materials and Supplies	Exclusion	1 - Transportation	N/A	
F5511.8	Pupil Transportation - Summer Transportation For Students With Disabilities; Employee Benefits	Exclusion	1 - Transportation	N/A	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F5511.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total District Operated Trans Services for Sections 4408, 4201, OPWDD Chapters 47, 66 & 721 (Lines 220 - 224)	Exclusion	1 - Transportation	N/A	
F5541.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Contract Transportation	Exclusion	1 - Transportation	N/A	
F5551.4	Pupil Transportation - Summer Transportation For Students With Disabilities; Public Transportation	Exclusion	1 - Transportation	N/A	
F5582.49	Pupil Transportation - Summer Transportation For Students With Disabilities; Transportation Services from BOCES	Exclusion	1 - Transportation	N/A	
F5598.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total Pupil Transportation - Summer Trans for Students with Disabilities (Section 4408, 4201, OPWDD Chapters 47, 66 & 721 July/August Programs) (Lines 225-228)	Exclusion	1 - Transportation	N/A	
F5599.0	Pupil Transportation - Summer Transportation For Students With Disabilities; Total Pupil Transportation(Lines 219 plus 229)	Exclusion	1 - Transportation	N/A	
2. Charter School Tuition					
A2110.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	
A2259.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	
F2250.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	
F2259.473	Instruction - Teaching; Payments to Charter Schools	Exclusion	2 - Charter School Tuition	N/A	
3. Other Tuition					
A2110.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2110.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
A2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2250.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
A2259.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2259.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
A2280.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2280.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2330.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
A2330.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
F2250.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2250.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
F2251.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2251.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
F2252.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2252.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
F2253.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2253.472	Instruction - Teaching; Tuition - All Other	Exclusion	3 - Other Tuition	N/A	
F2254.474	Instruction - Teaching; Tuition - 10 month - School Age	Exclusion	3 - Other Tuition	N/A	
F2254.475	Instruction - Teaching; Tuition - 10 month - Preschool	Exclusion	3 - Other Tuition	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2254.0	Instruction - Teaching; Total Tuition for Students Attending State Supported Schools for the Blind & Deaf - 10 Month (Section 4201 Education Law)	Exclusion	3 - Other Tuition	N/A	
F2259.471	Instruction - Teaching; Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	Exclusion	3 - Other Tuition	N/A	
F2259.472	Instruction - Teaching; All Other	Exclusion	3 - Other Tuition	N/A	
4. Debt Service					
A9781.6	Subscription-Based IT Arrangement, Principal	Exclusion	4 - Debt Service	N/A	
A9781.7	Subscription-Based IT Arrangement, Interest	Exclusion	4 - Debt Service	N/A	
A9788.6	Leases	Exclusion	4 - Debt Service	N/A	
A9788.6	Leases - BOCES	Exclusion	4 - Debt Service	N/A	
A9788.7	Leases	Exclusion	4 - Debt Service	N/A	
A9788.7	Leases - BOCES	Exclusion	4 - Debt Service	N/A	
AT9898.0 (All 9700)	Undistributed Expenditures; Total Debt Service	Exclusion	4 - Debt Service	N/A	
5. Other					
A2330.49	Instruction - Teaching; CVEEB Services	Exclusion	5 - Other Exclusions	N/A	
A2870.16	Instruction - Pupil Services; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
A2870.2	Instruction - Pupil Services; Equipment	Exclusion	5 - Other Exclusions	N/A	
A2870.4	Instruction - Pupil Services; Contractual And Other	Exclusion	5 - Other Exclusions	N/A	
A2870.41	Instruction - Pupil Services; Merchandise for Resale	Exclusion	5 - Other Exclusions	N/A	
A2870.45	Instruction - Pupil Services; Materials And Supplies	Exclusion	5 - Other Exclusions	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
A2870.0	Instruction - Pupil Services; Total School Store	Exclusion	5 - Other Exclusions	N/A	
AT8099.0 (All A7140, A7310, A8060, A8070)	Community Service; Total Community Services	Exclusion	5 - Other Exclusions	N/A	
F2251.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2251.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2251.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2251.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2251.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2251.48	Instruction - Teaching; Textbooks	Exclusion	5 - Other Exclusions	N/A	
F2251.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	Use BOCES Methodology (See Guidance)
F2251.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F2252.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2252.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2252.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2252.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2252.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2252.48	Instruction - Teaching; Textbooks	Exclusion	5 - Other Exclusions	N/A	
F2252.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	Use BOCES Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2252.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F2253.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2253.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2253.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2253.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2253.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2253.48	Instruction - Teaching; Textbooks	Exclusion	5 - Other Exclusions	N/A	
F2253.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	Use BOCES Methodology (See Guidance)
F2253.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F2330.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2330.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2330.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2330.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2330.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2330.48	Instruction - Teaching; Textbooks	Exclusion	5 - Other Exclusions	N/A	
F2330.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	Use BOCES Methodology (See Guidance)
F2330.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F2330.0	Instruction - Teaching; Total Teaching - Special Schools	Exclusion	5 - Other Exclusions	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F2340.15	Instruction - Teaching; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2340.16	Instruction - Teaching; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F2340.2	Instruction - Teaching; Equipment	Exclusion	5 - Other Exclusions	N/A	
F2340.4	Instruction - Teaching; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F2340.45	Instruction - Teaching; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F2340.49	Instruction - Teaching; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F2340.8	Instruction - Teaching; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F2340.0	Instruction - Teaching; Total Employment Preparation Education	Exclusion	5 - Other Exclusions	N/A	
F2510.4	Instruction - Teaching; Contractual and Other	Central and School	5 - Other Exclusions and/or C3/G3 - All Other Non-personnel Expenditures	T - Prekindergarten (School) And/or Z - Prekindergarten (Central District)	Payments to Community-Based Organizations for Prekindergarten should be reported as an exclusion under 5 - Other Exclusions
F6293.15	Community Services - Workforce Innovation and Opportunity Act; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6293.16	Community Services - Workforce Innovation and Opportunity Act; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6293.2	Community Services - Workforce Innovation and Opportunity Act; Equipment	Exclusion	5 - Other Exclusions	N/A	
F6293.4	Community Services - Workforce Innovation and Opportunity Act; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F6293.45	Community Services - Workforce Innovation and Opportunity Act; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F6293.49	Community Services - Workforce Innovation and Opportunity Act; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F6293.8	Community Services - Workforce Innovation and Opportunity Act; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F6293.0	Community Services - Workforce Innovation and Opportunity Act; Total Workforce Innovation and Opportunity Act	Exclusion	5 - Other Exclusions	N/A	
F6320.15	Community Services - Work Training; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6320.16	Community Services - Work Training; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6320.2	Community Services - Work Training; Equipment	Exclusion	5 - Other Exclusions	N/A	
F6320.4	Community Services - Work Training; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F6320.45	Community Services - Work Training; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F6320.49	Community Services - Work Training; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F6320.8	Community Services - Work Training; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F6320.0	Community Services - Work Training; Total Work Training	Exclusion	5 - Other Exclusions	N/A	
F6322.15	Community Services - Work Study; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F6322.16	Community Services - Work Study; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F6322.2	Community Services - Work Study; Equipment	Exclusion	5 - Other Exclusions	N/A	
F6322.4	Community Services - Work Study; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F6322.45	Community Services - Work Study; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F6322.49	Community Services - Work Study; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F6322.8	Community Services - Work Study; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)
F6322.0	Community Services - Work Study; Total Work Study	Exclusion	5 - Other Exclusions	N/A	
F8060.15	Community Services - Civic Activities; Instructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F8060.16	Community Services - Civic Activities; Noninstructional Salaries	Exclusion	5 - Other Exclusions	N/A	
F8060.2	Community Services - Civic Activities; Equipment	Exclusion	5 - Other Exclusions	N/A	
F8060.4	Community Services - Civic Activities; Contractual and Other	Exclusion	5 - Other Exclusions	N/A	
F8060.45	Community Services - Civic Activities; Materials and Supplies	Exclusion	5 - Other Exclusions	N/A	
F8060.49	Community Services - Civic Activities; BOCES Services	Exclusion	5 - Other Exclusions	N/A	
F8060.8	Community Services - Civic Activities; Employee Benefits	Exclusion	5 - Other Exclusions	N/A	Use Fringe Allocation Methodology (See Guidance)

Account Number	Description	Report View One (School or Central)	Report View One Category	Program Detail Area Category	Allocation Methodology Notes
F8060.0	Community Services - Civic Activities; Total Civic Activities	Exclusion	5 - Other Exclusions	N/A	
FT8099.0	Community Services; Total Community Service	Exclusion	5 - Other Exclusions	N/A	