



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

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

July 1, 2021

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

FROM: Phyllis D. Morris, Chief Financial Officer

RE: OSC Accounting Bulletin on Federal Education Stimulus Funding

As a follow-up to my [April 12, 2021](#) memorandum regarding school district budget coding of federal education stimulus funding,