



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

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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,