

Maintenance of Effort Guidance Recommendations for Budget and Actual Special Education Amounts

1. Supporting documentation must be maintained to support the expenditures reported as they are subject to audit.

ment additional special education costs accounted for within other
well. Once the categories of expenses have been determined for the
egories of expenses should be included in future calculations. See list

SUGGESTIONS FOR ACCOUNT CODES THAT CAN BE USED IN MOE CALCULATIONS

EXPENDITURES

General Fund

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| A 2020 | Supervision – Regular School (Special education supervision only) |
| A 2250 | Programs for Students with Disabilities School Age- School Year |
| A 2810 | Health Services (special ed. services only) |
| A 2820 | Psychological Services (special ed. services only) |
| A 2825 | Social Work Services (special ed. services only) |
| A 2830 | Pupil Personnel Services (special ed. services only) |
| A 9098.0 | Employee Benefits - (proportionate share based on applicable special ed. and related services salaries as a percentage of total salaries paid <u>or</u> actual costs for special ed. employees, if available) |

Special Aid Fund

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| F 2253 | Programs for Students with Disabilities School Age-July/August (Section 4408 Education Law) |
| F 2251 | Program for Students with Disabilities – DOH – Chapter 428 – Early Intervention Program |
| F 5511 | Summer Transportation Services Students with Disabilities |

REVENUES (for determining State aided portion of the above special education costs)

General Fund

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| A 3101 | Basic Formula Aid – Excess Cost Aids payable under NYSEL 3609-b |
| A 3104 | Tuition for Students with Disabilities (Chapter 47, 66 and 721) |
| A 3104 | Transportation for Students with Disabilities in an ICF (Chapter 721) |

Special Aid Fund

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| F 2770 | DOH – Chapter 428- Early Intervention Program (this grant portion only) |
| F 3289 | Section 4408 School Age July/August Program |