

## **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

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

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

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

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