

## **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.
2. At a minimum, the expenditures in A2250 Programs for Students with Disabilities School Age – School Year, A9098.0 – Total Employee Benefits (related to special education employees only), F2253 – Programs for Students with Disabilities School Age – July/August (Section 4408 Education Law) and F5511 (Summer Transportation Services Students with Disabilities) should be included in the local and state share amount. For the amount reported as employee benefits, if the district budgets for employee benefits individually, then the actual expenses of the special education staff should be used in the calculation. If the district does not budget for employee benefits individually, then the total employee benefits budget and actual can be proportionately allocated based on the total special education salaries as a percentage of all the salaries. Although the sample calculation includes transportation costs, in NYS we do not have a method for tracking expenditures in the General Fund at this reporting level and thus they are excluded. As summer transportation costs are separately accounted for, they are included in the MOE calculation.
3. If a district has available records to document additional special education costs accounted for within other account codes, these can be included as well. Once the categories of expenses have been determined for the district for the base year, only these categories of expenses should be included in future calculations. See list provided of potential account codes that special education costs could be accounted for in.
4. For the state share amount, the following revenue accounts should be considered:
  - a. A3101 – Basic Formula Aid – Excess Cost Aid (for example, Line 127 - Total Excess Cost Aids from the GEN report )
  - b. A3104 – Tuition for Students with Disabilities (Chapter 47, 66 and 721)
  - c. F3289 – Section 4408 School Age July/August Program (Tuition and Other)
5. For allocating the total costs between local and state funded for the MOE calculation, calculate the total expenditures (#2 and #3 above) and total state aid (#4 above) and determine the overall percentage that the state aid revenues fund. Apply that percentage to each category of expense reported. For example, if the total expenses are \$100,000 and state aid was \$40,000, then show 60% local and 40% state funded for each expense line.

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