

**MAINTENANCE OF EFFORT FORMULA  
SPECIAL EDUCATION**

<u>Column 1</u>	<u>Column 2</u>	<u>Column 3</u>
<p><b>Fund:</b> 1120 - District Maintenance</p> <p><b>GL Code</b> = 900 (Expenditures)</p> <p><b>Expenditure Functions:</b></p> <p>1220 - 1229 Special Education Programs 2150 - 2159 Speech Path. &amp; Audio. Ser.</p> <p><b>Object Codes:</b></p> <p>All objects EXCEPT 700's</p>	<p><b>Fund:</b> 1130 - Special Education</p> <p><b>GL Code</b> = 900 (Expenditures)</p> <p><b>Expenditure Functions:</b></p> <p>1000 - 1999 Instruction 2000 - 2999 Support Services 3000 - 3999 Non-Instructional Serv.</p> <p><b>Object Codes:</b></p> <p>All objects EXCEPT 700's</p>	<p>Column 1</p> <p><u>PLUS</u></p> <p>Column 2</p>

LEAs/districts who are provided funds under Part B of the Act must expend at least the same total or per capita amount for the education of children with disabilities from either of the following sources: local funds or a combination of state and local funds, as the LEA/district spent for that purpose for the most recent prior year for which information is available.