

PROCEDURES TO ACCOUNT FOR MAINECARE SEED

MaineCare Payments to Special Purpose Private Schools (SPPS)

The type of service provided, and amount will be found in quarterly report provided in NEO

- Debit Fund 2460 based on type of service outlined in chart at the end of the document
- Credit Fund 2460, Revenue 4585

Seed Portion Recovered from School Administrative Unit Subsidy Payment

- Debit Fund 1000 based on type of service outlined in chart at the end of the document
- Credit Fund 1000, Revenue 3111

Essential Programs & Service (EPS) Special Education Allocation:

Expenditures equal to the MaineCare Seed paid amount to SPPS that has been reported utilizing the appropriate Accounting Handbook codes will be included as related services expenditures for the maintenance of effort calculation in the determination of the SAU's EPS Special Education Allocation.

MaineCare Payments to School Administrative Units (SAUs)

Method 1: Recommended Method

- Debit Fund 1000 based on type of service outlined in chart at the end of document
- Credit Fund 1000, Revenue 4585

To account for the Seed Portion of the payment perform the following steps:

- Debit Fund 1000, Revenue 4585 in the amount shown on the ED 279, Section 5, Line B 10 & 11
- Credit Fund 1000, Revenue 3111 in the amount shown on the ED 279, Section 5, Line B 10 & 11

Method 2:

- Debit Fund 2460 based on type of service outlined in chart at the end of the document
- Credit Fund 2460, Revenue 4585

To account for the Seed Portion of the payment perform the following steps:

- Debit Fund 2460, Revenue 4585 in the amount shown on the ED 279, Section 5, Line B 10 & 11
- Credit Fund 1000, Revenue 3111 in the amount shown on the ED 279, Section 5, Line B 10 & 11

Any additional funds transferred from Fund 2460 to Fund 1000

- Debit Fund 2460, Object Code 9120
- Credit Fund 1000, Revenue 5203

Model of Charts for Seed Payment Expenditures

Type of Service	Fund	Program	Function	Object
Behavioral Health Day Treatment	1000	2500	2330	3440
Psychological	1000	2800	2140	3440
Speech/Hearing/Audiology	1000	2800	2150	3440
Occupational Therapy	1000	2800	2160	3440
Physical Therapy	1000	2800	2170	3440
Visually Impaired	1000	2800	2180	3440
Social Work	1000	2800	2110	3440
Counseling	1000	2800	2120	3440

[Accounting Handbook for Maine School Administrative Units](#)