

AFR REFERENCE SHEET

Annual Financial Report (AFR) Lines Used to Determine Maintenance of Effort (MOE) 2020-2021

SPECIAL EDUCATION EXPENDITURES (State / Local / Federal)			
1000	Instruction		
	1200	Special Education Programs	8, 221
	1225	Special Education Programs (Pre-K)	9, 222
	1912	Special Education Programs (K-12 - Private Tuition)	22
	1913	Special Education Programs (Pre-K - Tuition)	23
2000	Support Services (Pupils & General Administration)		
	2140	Psychological Services	41, 239
	2150	Speech Pathology & Audiology Services	42, 240
	2330	Special Area Administration Services	53, 251
2550	Special Education Pupil Transportation Services		
<i>Pupil Transportation & Claim Reimbursement Report</i>			
4000	Payments to Other Districts & Governmental Units		
	4120	Payments for Special Education Programs	81, 138, 193, 280, 304
	4220	Payments for Special Education Programs - Tuition	88
	4320	Payments for Special Education Programs - Transfers	96

SPECIAL EDUCATION REVENUE (Federal)			
IDEA	Federal Funds		
	4600	Preschool Flow-Through	213
	4620	IDEA Flow-Through	215
	4625	IDEA Room & Board	216

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Annual Financial Report (AFR) Lines
Used to Determine
Maintenance of Effort (MOE)

SPECIAL EDUCATION EXPENDITURES (State / Local / Federal)			
1000	Instruction		
	1200	Special Education Programs	8, 217
	1225	Special Education Programs (Pre-K)	9, 218
	1912	Special Education Programs (K-12 - Private Tuition)	22
	1913	Special Education Programs (Pre-K - Tuition)	23
2000	Support Services (Pupils & General Administration)		
	2140	Psychological Services	39, 235
	2150	Speech Pathology & Audiology Services	40, 236
	2330	Special Area Administration Services	51, 247
2550	Special Education Pupil Transportation Services		
<i>Pupil Transportation & Claim Reimbursement Report</i>			
4000	Payments to Other Districts & Governmental Units		
	4120	Payments for Special Education Programs	79, 134, 189, 283, 307
	4220	Payments for Special Education Programs - Tuition	86
	4320	Payments for Special Education Programs - Transfers	94

SPECIAL EDUCATION REVENUE (Federal)			
IDEA	Federal Funds		
	4600	Preschool Flow-Through	211
	4620	IDEA Flow-Through	213
	4625	IDEA Room & Board	214