

# AFR REFERENCE SHEET

## Annual Financial Report (AFR) Lines Used to Determine Maintenance of Effort (MOE) 2022-2023

| <b>SPECIAL EDUCATION EXPENDITURES (State / Local / Federal)</b> |   |   |                        |
|---|---|---|------------------------|
| <b>1000</b>   | <b>Instruction</b>  |   |                        |
|   | 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                     |
| <b>2000</b>   | <b>Support Services (Pupils &amp; General Administration)</b> |   |                        |
|   | 2140  | Psychological Services                              | 41, 239                |
|   | 2150  | Speech Pathology & Audiology Services               | 42, 240                |
|   | 2330  | Special Area Administration Services                | 53, 251                |
| <b>2550</b>   | <b>Sp. Ed. Pupil Transportation Services</b>                  |   | <b>PTCR*</b>           |
|   |   |   |                        |
| <b>4000</b>   | <b>Payments to Other Districts &amp; Governmental Units</b>   |   |                        |
|   | 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                     |

| <b>SPECIAL EDUCATION REVENUE</b> |      |                                  |             |
|----------------------------------|------|----------------------------------|-------------|
| <b>Federal Funds</b>             |      |                                  |             |
|                                  | 4600 | Preschool Flow-Through           | 213         |
|                                  | 4620 | IDEA Flow-Through                | 215         |
|                                  | 4625 | IDEA Room & Board                | 216         |
|                                  | 4998 | American Rescue Plan (ARP-FT/PS) | <b>FRIS</b> |

\*Pupil Transportation Claim Report