



Arkansas Department of Education Special Education Unit

Updated 7/20/17

Special Education School-Age Common Fund Source/Revenue Codes			
Fund/Source of Fund	Revenue Code		TITLE
FEDERAL FUNDS	6702	45613	Title VI-B, Section 611 (School-Age)
	6705	45616	Title VI-B BSS GRANT. CFDA#84.027 Special Education_Grants to States
	6706	45617	Title VI-B TRANSITION GRANT. CFDA#84.027 Special Education_Grants to States
	6707	45618	Title VI-B ESVI GRANT. CFDA#84.027 Special Education_Grants to States
	6710	45630	Title VI-B, Section 619 (Federal Preschool)
	6749	45679	Medicaid for Preschool
	6750	45650	Medicaid for School District School Age
	6752	45913	ARMAC
	STATE FUNDS	1000-2999	
2240		32310	Special Education LEA Supervisor Funding
2244		32314	Special Education Extended School Year
2250		32330	Residential, Non-Disabled
2255		32340	Residential, Disabled
2260		32350	Special Education State Preschool
2261		32351	Youth Shelters
2265		32355	Catastrophic
2277		32372	Juvenile Detention Centers

Special Education School-Age Program Codes	
PROGRAM CODE	DESCRIPTION
200	Special Education
250	To track required Maintenance of Effort Set-Aside from district operating funds for non-special education ESEA activities.
260	An option for Preschool
264	Voluntary Coordinated Early Intervening Services (Carryover)
265	Voluntary Coordinated Early Intervening Services (Current Year)
266	Required Private School Proportionate Share (Carryover)
268	Required Private School Proportionate Share (Current Year)
267	Required Coordinated Early Intervening Services (Carryover)
269	Required Coordinated Early Intervening Services (Current Year)
School-Age Common Function Codes Used	
FUNCTION CODE	DESCRIPTION
1211	Consulting Teachers
1212	Itinerant Speech Pathologist
1213	Braille Instructors
1214	Home Bound
1215	Educational Interpreters for the Deaf
1218	Private School Proportionate Share Consulting Teacher. Must use Program Code 268 Required Current Year or Program Code 266 Required Carryover Funds.
1220	Resource Room. Services are provided by a resource teacher who works with students with disabilities assigned to the regular classroom more than half of the school day.
1228	Private School Proportionate Share Resource Room. Must use Program code 268 for Required Current Year or Program Code 266 Required Carryover Funds.
1230	Special Class - 1:15 Ratio. A student with a disability where the student is assigned to a special class for at least half of the school day.
1240	Special Class - 1:10 Ratio. A severely impaired student with a disability where the student is assigned to a special class for at least half of the school day.
1250	Special Class - 1:6 Ratio. A severely impaired student with a disability where the student is assigned to a special class at lease half of the school day due to programming needs that necessitate a low pupil-to-teacher ratio.
1253	Integrated Classroom
1260	Separate Day School - Private. Purchased Services only. A student with a disability who spends as least half of the school day in a private day school for contracted services since the student's needs cannot be met in a regular school.

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1270	Residential Day School - Private. Purchased Services only. A student with a disability who requires residential services in order to receive appropriate special education services where at least half of the school day is spent in a private residential school for contracted services.
1285	Special Education Co-Teach. Expenditures for the special education teacher in classrooms that use both a 'regular education' teacher and a 'special education' teacher in the classroom at the same time for instruction purposes.
1290	Preschool - Special Needs. A preschool student with a disability who receives special education instruction in a public or private preschool program.
1297 (only with F/S 6702) (with an approved CEIS Application)	Coordinated Early Intervening Services. For students in K-12, with a particular emphasis on K-3, who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. *CEIS Application must be preapproved. Current Year Required CEIS Funds must be coded to Program Code 269 Required Carryover Funds must be coded to Program Code 267 Current Year Voluntary CEIS Funds must be coded to Program Code 265 Voluntary Carryover Funds must be coded to Program Code 264
2140	Psychological Services. Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students and staff.
2141	Supervision of Psychological Services. Directing, managing and supervising the activities associated with psychological services.
2142	Psychological Testing. Activities concerned with administering psychological tests, standardized tests, and inventory assessments of ability, aptitude, achievement, interests and personality and their interpretation.
2145	Behavior Support Specialist
2150	Speech Pathology and Audiology Services. Activities that identify, assess, and treat children with speech, hearing and language impairments.
2152	Speech Pathology. Activities that identify children with speech and language disorders; diagnosis and appraise specific speech and language disorders; refer problems for medical or other professional attention; provide required speech treatment services; and provide counseling as appropriate.
2158	Private School Proportionate Share Speech Pathology Must use Program Code 268 Required Current Year or Program Code 266 Required Carryover Funds.
2160	Physical and Occupational Therapy. Services provided by a qualified physical therapist directed toward improving, developing or restoring function impaired or loss through illness, injury or deprivation.
2168	Private School Proportionate Share Physical & Occupational Therapy Must use Program Code 268 Required Current Year or Program Code 266 Required Carryover Funds.
2180	School Based Mental Health. Activities associated with comprehensive mental health services performed by qualified mental health professionals in the school setting.
2213	Instructional Staff Training/Professional Development. Activities associated with the professional development and training of instructional personnel.
2292	Special Education Director, LEA/director's classified staff that helps oversee and administrate the total SPED program
2296	SPED Preschool Director
2710	Supervision of Student Transportation Services
2720	Vehicle Operation

2730	Monitoring. Those activities concerned with supervising students in the process of being transported between home and school and between school and school activities. Such supervision can occur while students are in transit and while they are being loaded and unloaded and it includes directing traffic at the loading stations.
2740	Vehicle Servicing and Maintenance. Activities involved in maintaining student transportation vehicles. These include repairing vehicle parts; replacing vehicle parts; and cleaning, painting, fueling, and inspecting vehicles for safety.
2760	Student Transportation Security. Installation of GPS, security monitoring devices (e.g. cameras, metal detectors)
2790	Bus purchases and other student transportation services not classified above. A bus purchase must be preapproved by SPED Finance before purchasing. A Bus Request form is available in Indistar.
2990	Medicaid State Match. Medicaid State Match must be budgeted in State/Local funds and in object range 65900.
4710	Building Improvement for Instructional Services. Construction/Renovation must be preapproved by SPED Finance. A Request for Construction form is available in Indistar.
4720	Building improvement for Non-Instructional areas. Construction/Renovation must be preapproved by SPED Finance. A Request for Construction form is available in Indistar.
5500	Indirect Cost
5501	Administration Charge. Administration costs that are charged by co-ops/districts to federal, state and/or local grants that specify in writing that an administrative cost rate will be allowed by the specified grant. Administration costs are costs incurred by co-ops/districts that are not directly attributable to a specific school or for a specific activity. Object code 68410 is only allowed with this function code. The maximum administration charge is 5% of expenditures.
5904	All Federal funds (Fund 6) refunded to the Arkansas Department of Education must be charged to function 5904. Function 5904 replaces 5901 with any fund 6xxx entry.

REQUIRE AN EXPLANATION

USE OF THE FOLLOWING FUNCTION CODES IN SPECIAL EDUCATION PROGRAMS WILL RESULT IN QUESTIONS AND REQUESTS FOR CLARIFICATION OR ADDITIONAL INFORMATION. USE OF THESE CODES MUST ONLY BE FOR SERVICES PROVIDED FOR CHILDREN WITH DISABILITIES.

Use of the following functions will require an explanation in the # C comment box on the School-age AFR MOE Data Form

FUNCTION CODE	DESCRIPTION
1210	Itinerant Instruction. Instruction provided by an educational specialist who serves handicapped children with disabilities and their teachers in generally more than one school, in their homes or in hospitals. Examples: Consulting Teacher or Designee
1256	Regular Classroom
1280	Other Private. Purchased services only. A student with a disability who requires instruction provided by private agencies or individuals not specified above.
1295	Separate Day School - Public. A student with a disability who spends at least half of the school day in a public day school since the student's needs cannot be met in a regular school.
1299	Other - Special Education. Special education instructional programs not included above. Example: ESY
2111	Supervision of Attendance and Social Work Services (Required). The activities associated with supervising and managing attendance and social work.
2113	Social Work. The activities associated with investigating and diagnosing student problems arising out of the home, school or community, group services for the child/parent, interpreting the problems of students for other staff members, and promoting modification of the circumstances surrounding the student relating to the problem.
2120	Guidance Services. Activities involving counseling students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.
2121	Supervision of Guidance Services (Required). Activities associated with directing, managing, and supervising guidance services.
2122	Counseling. Activities concerned with the relationship between one or more counselors and one or more students: understand their educational, personal and occupational strengths and limitations; relate their abilities and aptitudes to educational and career opportunities; utilize their abilities in formulating realistic plans; achieving satisfying personal development.
2123	Appraisal. Activities used in assisting students in assessing their progress in career development.
2124	Information. Activities for disseminating educational, occupational, and personal information to acquaint students with the curriculum, and educational and vocational opportunities and requirements.
2125	Record Maintenance. Activities for compiling, maintaining and interpreting cumulative student records.
2126	Placement. Activities that help place students in appropriate situations while they are at school.
2129	Other Guidance Services. Guidance services which are not classified above.
2130	Health Services. Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
2131	Supervision of Health Services (Required). Activities associated with directing and managing health services.

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REQUIRE AN EXPLANATION	2133	Dental. Activities associated with dental screening, dental care and orthodontic activities.
REQUIRE AN EXPLANATION	2134	Nurses (Required). Activities associated with nursing, such as health inspection, treatment of minor injuries and referrals for other health services.
REQUIRE AN EXPLANATION	2139	Other Health Services. Health services not classified above.
REQUIRE AN EXPLANATION	2170	Parental Involvement. Activities that support the educational process of students through the involvement of parents.
REQUIRE AN EXPLANATION	2190	Other Support Services - Students. Other support services to students not classified above.
REQUIRE AN EXPLANATION	2191	Supervision of Students-Non-Instructional- Includes All Supervisory Aides that are Non-Instructional (outside the classroom) to include bus duty, cafeteria duty, playground duty, etc.
REQUIRE AN EXPLANATION	2210	Function 2210 is a general education code for Improvement of Instructional Services. Please use function 2213 for SPED Instructional Staff Training/Professional Development.
REQUIRE AN EXPLANATION	2211	Supervision of Improvement of Instructional Services (Required). Activities associated with directing, managing and supervising the improvement of instructional services.
REQUIRE AN EXPLANATION	2212	Instructional and Curriculum Development, Includes Curriculum Specialist. Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.
REQUIRE AN EXPLANATION	2219	Other Improvement of Instructional Services. Activities for improving instruction other than those classified above.
REQUIRE AN EXPLANATION	2230	Instructional Technology
REQUIRE AN EXPLANATION	2290	Other Support Services - Instructional Staff. Services supporting the instructional staff not classified above.
REQUIRE AN EXPLANATION	2299	Other Support Services - Instructional Staff
REQUIRE AN EXPLANATION	2512	Budgeting. Activities concerned with budget planning, formulation, control and analysis.
REQUIRE AN EXPLANATION	2900	Other Support Services

NOT ALLOWED

THE FOLLOWING FUNCTIONS ARE NOT ALLOWED FOR USE IN THE SPECIAL EDUCATION PROGRAM BUDGET/EXPENDITURES

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

NOT ALLOWED

FUNCTION CODE	DESCRIPTION
1105	Preschool. Arkansas Better Chance (ABC) provides learning experiences for educationally deprived children ages 3-5.
1110	Kindergarten. Learning experiences for students 5 and 6 years old.
1120	Learning experiences generally for students in grades 1 through 6 but may include up to grade 8.
1130	Middle/Junior High. Learning experiences for grades 5 through 9.
1140	High School. Learning experiences generally for grades 9 through 12 but may include grades 7 and 8.
1150	Athletics. Any athletic program which is organized primarily for the purpose of competing with other schools, public or private, or any athletic program which is subject to regulation by Arkansas Activities Association.
1197	Residential Day School - Private. Purchased Services only. A student who requires residential services in order to receive appropriate education services where at least half of the school day is spent in a private residential school for contracted services. (Non-Disabled Students)
1265	Pre-referral
1266	Post dismissal
1267	Section 504 Eligible (Retired code)
1565	Dyslexia (only allowed for the pro-rata share for students with an IEP that receive Dyslexia services)
1500-1599	(Compensatory Education---See page 20 Financial Accounting Handbook)
1900-1990	Non-allowable unless pre-approved by ADE
1950	Alternative Learning Environment
2155	Interventionist, therapist, specialist, reading interventionist, certified teacher, tutor or paraprofessional not working directly with students.
2315	Legal