



DIVISION OF ELEMENTARY & SECONDARY EDUCATION

ACCOUNT CODE LISTING

FOR

Special Education Common Fund Source/Revenue Codes

Updated 07/07/2025

FEDERAL FUNDS

Fund/Source of Fund	Revenue Code		TITLE
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		PROGRAM CODE: 200-260 - EXCLUDE PROGRAM CODE 250	Maintenance of Effort
2240	32310		Special Education LEA Supervisor Funding
2244	32314		Special Education Extended School Year (ESY)
2250	32330		Residential, Non-Disabled
2255	32340		Residential, Disabled
2260	32350		Special Education State Preschool
2261	32351		Youth Shelters
2262	32352		EIDT (Supplemental State Special Education Preschool)
2265	32355		High Cost Occurrence (Catastrophic)
2277	32372		Juvenile Detention Centers

Special Education Program Codes

PROGRAM CODE	DESCRIPTION
200	Special Education
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 Comprehensive Coordinated Early Intervening Services (Carryover)
269	Required Comprehensive Coordinated Early Intervening Services (Current Year)
Common Function Codes Used	
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
1211	Consulting Teachers
1212	Itinerant Speech Pathologist
1213	Braille Instructors
1214	Home Bound
1215	Educational Interpreters for the Deaf
1218 (only with F/S 6702 & 6710)	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 (only with F/S 6702 & 6710)	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
1256	Regular Classroom/Inclusive
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.
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.

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ALLOWABLE	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.
ALLOWABLE	1290	Preschool - Special Needs. A preschool student with a disability who receives special education instruction in a public or private preschool program. Use object 65910 when using a Coop for preschool services.
ALLOWABLE	1297 (only with F/S 6702) (with an approved CCEIS/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. *CCEIS/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
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ALLOWABLE	1298	Extended School Year (ESY)
ALLOWABLE	2135	Personal Care
ALLOWABLE	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.
ALLOWABLE	2141	Supervision of Psychological Services. Directing, managing and supervising the activities associated with psychological services.
ALLOWABLE	2142	Psychological Testing. Activities concerned with administering psychological tests, standardized tests, and inventory assessments of ability, aptitude, achievement, interests and personality and their interpretation.
ALLOWABLE	2145	Behavior Support Specialist - Activities concerned with gathering and interpretin 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.
ALLOWABLE	2150	Speech Pathology and Audiology Services. Activities that identify, assess, and treat children with speech, hearing and language impairments.
ALLOWABLE	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.
ALLOWABLE	2153	Audiology. Activities that identify children with hearing loss; determine the range, nature and degree of hearing function; refer problems for medical attention; involve auditory training, speech reading (lip reading) and speech conservation; administer programs of hearing conservation; and provide counseling as appropriate.
ALLOWABLE	2154	Hearing Impaired Interpreter. Activities associated with the interpretation and analysis of speech and hearing impaired students.
ALLOWABLE	2158 (only with F/S 6702 & 6710)	Private School Proportionate Share Speech Pathology Must use Program Code 268 Required Current Year or Program Code 266 Required Carryover Funds.
ALLOWABLE	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.
ALLOWABLE	2168 (only with F/S 6702 & 6710)	Private School Proportionate Share Physical & Occupational Therapy Must use Program Code 268 Required Current Year or Program Code 266 Required Carryover Funds.
ALLOWABLE	2180	School Based Mental Health. Activities associated with comprehensive mental health services performed by qualified mental health professionals in the school setting.
ALLOWABLE	2213	Instructional Staff Training/Professional Development. Activities associated with the professional development and training of instructional personnel.

ALLOWABLE	2230	Instructional Technology - This functional category encompasses all technology activities and services for the purpose of supporting instruction.
ALLOWABLE	2292	Special Education Director, LEA/director's classified staff that helps oversee and administrate the total SPED program
ALLOWABLE	2296	SPED Preschool Director
ALLOWABLE	2574	Non-Instructional Personnel Training - Activities associated with the professional development and training of non-instructional personnel.
ALLOWABLE	2710	Supervision of Student Transportation Services - Activities pertaining to directing and managing student transportation services.
ALLOWABLE	2720	Vehicle Operation including bus purchases and other student transportation services. A bus purchase/bus lease must be preapproved by SPED Finance before purchasing.
ALLOWABLE	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.
ALLOWABLE	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.
ALLOWABLE	2760	Student Transportation Security. Installation of GPS, security monitoring devices (e.g. cameras, metal detectors)
ALLOWABLE	2990	Medicaid State Match. Medicaid State Match must be budgeted in State/Local funds and in object <u>65911</u> .
ALLOWABLE	4710	Building Improvement for Instructional Services. Construction/Renovation must be preapproved by SPED Finance. A Request for Construction form is available on the website.
ALLOWABLE	4720	Building improvement for Non-Instructional areas. Construction/Renovation must be preapproved by SPED Finance. A Request for Construction form is available on the website.
ALLOWABLE	5500	Indirect Cost - Costs incurred that are not directly attributable to a specific school or for a specific activity or function (Indirect Cost 68400).
ALLOWABLE	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.
ALLOWABLE	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.
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. Please note that this list is not all inclusive.		
The following functions will require an explanation in Section C comment box on the School-Age AFR MOE Data Form in MySped:		
	FUNCTION CODE	DESCRIPTION
REQUIRES AN EXPLANATION	1280	Other Private. Purchased services only. A student with a disability who requires instruction provided by private agencies or individuals not specified above.
REQUIRES AN EXPLANATION	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.

REQUIRES AN EXPLANATION	1299	Other - Special Education. Special education instructional programs not included above.
REQUIRES AN EXPLANATION	1565	Dyslexia (only allowed for the pro-rata share for students with an IEP that receive Dyslexia services)
REQUIRES AN EXPLANATION	2111	Supervision of Attendance and Social Work Services (Required). The activities associated with supervising and managing attendance and social work.
REQUIRES AN EXPLANATION	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.
REQUIRES AN EXPLANATION	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.
REQUIRES AN EXPLANATION	2121	Supervision of Guidance Services (Required). Activities associated with directing, managing, and supervising guidance services.
REQUIRES AN EXPLANATION	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.
REQUIRES AN EXPLANATION	2123	Appraisal. Activities used in assisting students in assessing their progress in career development.
REQUIRES AN EXPLANATION	2124	Information. Activities for disseminating educational, occupational, and personal information to acquaint students with the curriculum, and educational and vocational opportunities and requirements.
REQUIRES AN EXPLANATION	2125	Record Maintenance. Activities for compiling, maintaining and interpreting cumulative student records.
REQUIRES AN EXPLANATION	2126	Placement. Activities that help place students in appropriate situations while they are at school.
REQUIRES AN EXPLANATION	2129	Other Guidance Services. Guidance services which are not classified above.
REQUIRES AN EXPLANATION	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.
REQUIRES AN EXPLANATION	2131	Supervision of Health Services (Required). Activities associated with directing and managing health services.
REQUIRES AN EXPLANATION	2132	Medical. Activities concerned with the physical and mental health of students.
REQUIRES AN EXPLANATION	2133	Dental. Activities associated with dental screening, dental care and orthodontic activities.
REQUIRES AN EXPLANATION	2134	Nurses (Required). Activities associated with nursing, such as health inspection, treatment of minor injuries and referrals for other health services.
REQUIRES AN EXPLANATION	2139	Other Health Services. Health services not classified above.
REQUIRES AN EXPLANATION	2155	Interventionist, therapist, specialist, reading interventionist, certified teacher, tutor or paraprofessional not working directly with students.
REQUIRES AN EXPLANATION	2159	Other Speech Pathology and Audiology Services. Other activities associated with speech pathology and audiology services not classified above.
REQUIRES AN EXPLANATION	2170	Parental Involvement. Activities that support the educational process of students through the involvement of parents.
REQUIRES AN EXPLANATION	2190	Other Support Services - Students. Other support services to students not classified above.
REQUIRES 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.

REQUIRES 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.
REQUIRES AN EXPLANATION	2211	Supervision of Improvement of Instructional Services (Required). Activities associated with directing, managing and supervising the improvement of instructional services.
REQUIRES 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.
REQUIRES AN EXPLANATION	2219	Other Improvement of Instructional Services. Activities for improving instruction other than those classified above.
REQUIRES AN EXPLANATION	2290	Other Support Services - Instructional Staff. Services supporting the instructional staff not classified above.
REQUIRES AN EXPLANATION	2299	Other Support Services - Instructional Staff
REQUIRES AN EXPLANATION	2512	Budgeting. Activities concerned with budget planning, formulation, control and analysis.
REQUIRES AN EXPLANATION	2610	Operation of Buildings. Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and HVAC systems and doing minor repairs. Also included are the costs of building rental and property insurance.
REQUIRES AN EXPLANATION	2900	Other Support Services

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

NOT ALLOWED
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NOT ALLOWED
NOT ALLOWED
NOT ALLOWED

FUNCTION CODE	DESCRIPTION	
1100-1199	Regular Programming - Elementary & Secondary	
1500-1564	Compensatory Education	
1566-1599	Compensatory Education	
1900-1999	Non-allowable unless pre-approved by ADE	
2315	Legal	
Common Object Codes Used		
61110	Certified Salaries	
61120	Classified Salaries	
62000	Employee Benefits	
63000	Professional and Technical	Includes Registration Fees
64000	Equipment Rental such as copiers	(Functions 4710 & 4720 can be used with this object for construction)
65000	Travel	Includes Meals and Lodging
66000	Supplies	
67000	Equipment/Bus	
68000	Dues & Fees	