

## **CHAPTER 5 – Revenues and Other Financing Sources**

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## **INTRODUCTION**

School districts must account for a variety of revenues from several local, state, and federal sources. Revenues include property taxes, grants, state allocations, fines and fees, and many other types. For governmental fund types, second-class districts primarily account for these revenues on the cash basis, while first class districts must use the modified accrual basis. The accrual basis of recognition is generally used for trust funds.

On the cash basis, revenues are recognized when they are received. On the accrual basis, revenues are recognized when they are both measurable and available. Measurable means that the revenue can be determined or reasonably estimated. For revenue to be available, it must be collectable within the current period or soon enough thereafter to pay liabilities of the current fiscal period.

For districts using the modified accrual basis of revenue recognition, state law considers property taxes receivable unavailable for revenue accrual, RCW 28A.505.010, WAC 392-123-047, RCW 28A.150.400. This is a departure from GAAP as defined by GASBS 33 and Interpretation 5 and should be disclosed in the notes to the financial statements.

Districts preparing GAAP statements prepare the governmental fund financial statements using the modified accrual basis of accounting but use the accrual basis of accounting for the districtwide statements. See Chapters 1 and 3 for a more detailed discussion of accrual accounting.

### **Sub-Fund Accounting in the General Fund**

Effective for the 2018–19 school year, separate accounting of state and local revenues, and local revenues to expenditures is required. Local revenue means enrichment levies collected under RCW 84.52.053, local effort assistance funding received under chapter 28A.500 RCW, and other school district local revenues including, but not limited to, grants, donations, and state and federal payments in lieu of taxes. Local revenue does not include other federal revenues, or local revenues that operate as an offset to the district's basic education allocation under RCW 28A.150.250

School districts are required to deposit local revenues into a sub-fund of the general fund. For the 2018–19 school year, the State Auditor's Office (SAO) review of school district financial statements related to this requirement will be aimed at ensuring school districts have established a local revenue sub-fund.

The complete list of revenue subsidiary accounts for the General Fund are identified by sub-fund in the table below, beginning on page 5-5. These categories are:

<b>School District Revenue: Classified by Category</b>	
CATEGORIES	GENERAL LEDGER ACCOUNT
1000 LOCAL TAXES	960
2000 LOCAL SUPPORT NON-TAX	960
3000 STATE REVENUE—GENERAL PURPOSE	960
4000 STATE REVENUE—SPECIAL PURPOSE	960
5000 FEDERAL REVENUE—GENERAL PURPOSE	960
6000 FEDERAL REVENUE—SPECIAL PURPOSE	960
7000 OTHER SCHOOL DISTRICTS	960
8000 OTHER ENTITIES	960
9000 OTHER FINANCING SOURCES	965

In all funds, except for the Associated Student Body Fund and the trust funds, these categories are further divided into specific revenue or other financing source accounts. The subsidiary revenue or other financing source account numbers, titles, and descriptions are uniform for all applicable funds; however, not all accounts are used in each fund. For state reporting purposes, each account is assigned a four-digit revenue account number. The first two digits represent the source of the revenue or other financing source and the last two digits indicate the use of the revenue, if assigned. For example: for Revenue Account 6151 ESEA Disadvantaged—Federal, Title I, Part A, the first digit indicates the source of the revenue as Source 6 Federal Revenue, Special Purpose. The last two digits identify the related program expenditure Account 51 ESEA Disadvantaged—Federal.

Theoretically, it would be possible to use the term *revenues* to describe all inflows of current financial resources in governmental funds. As a practical matter, however, financial statements for governmental funds traditionally have distinguished two categories of resource inflow: *revenues* and *other financing sources*. This latter category has been used to isolate certain non-routine inflows that might otherwise distort the analysis of revenue trends.

Subsidiary accounts in revenue categories 1000 through 8000 listed above are summarized in General Ledger Account 960 Revenues and controlled by establishing

estimates in Account 510 Estimated Revenues. Revenue category 9000 is summarized in General Ledger Account 965 Other Financing Sources and is controlled by establishing estimates in General Ledger Account 515 Estimated Other Financing Sources.

In the Associated Student Body Fund, the source of all revenues is revenue category 2000 Local Non-tax. Financial transactions in the Associated Student Body Fund are further classified into general activities for both revenues and expenditures as follows:

- 100(0) General Student Body
- 200(0) Athletics
- 300(0) Classes
- 400(0) Clubs
- 500(0) (Unassigned)
- 600(0) Private Moneys

**Note:** See Chapter 12 – Associated Student Body Fund Accounting for more detail of proper classification of ASB activities.

The following pages contain a complete list of the subsidiary accounts for the General Fund, Capital Projects Fund, Debt Service Fund, and Transportation Vehicle Fund as of the printing of this manual. Districts should update their manuals as changes occur to ensure use of the applicable accounts. The list of subsidiary revenue accounts is in account number sequence and indicates the funds in which these account numbers can be used. A description of the revenue accounts and references, where appropriate, follow the list.

For Private-Purpose Trust Funds, each individual trust shall be assigned a unique identifying number to be used to record revenues and expenses for the individual trust.

Numbering series are assigned as follows:

- 100(0) Series: Scholarships
- 200(0) Series: Student Aid
- 300(0) Series: Other

## **CODING OF REVENUES AND OTHER FINANCING SOURCES**

Revenues and Other Financing Sources are structured by the source of the funds.

1000 Local Taxes  
2000 Local Support Non-Tax  
3000 State Revenue—General Purpose  
4000 State Revenue—Special Purpose  
5000 Federal Revenue—General Purpose  
6000 Federal Revenue—Special Purpose  
7000 Other School Districts  
8000 Other Entities  
9000 Other Financing Sources

Within each of the general categories above, the second digit may further designate the revenue source, as in the 4000 and 6000 series. See notes preceding these sections. The last two digits signify the program for which the revenue is designated. Accounts ending in 00 contain the revenues for which individual program codes have not been established and for which OSPI does not require individual breakouts. Districts add additional coding to keep individual revenues segregated for program, budget, and audit requirements.

*For example, for revenue code **6124**:*

- 6** Indicates Federal Revenue—Special Purpose.
- 1** Indicates revenues that come to the district through OSPI.
- 24** Indicates the program; in this case, Special Education—Supplemental.

### **Deductible Revenues**

The following General Fund revenues of the school district reduce the state payment to the district in Revenue 3100 Apportionment. Resources received for these accounts in the debt service, capital project, and transportation vehicle funds are not deductible revenues.

- 1400 Local in Lieu of Taxes
- 5400 Federal in Lieu of Taxes

After receipting the revenues, districts should compare what they receive to what is deducted on apportionment to determine if it is appropriate to record a liability in General Ledger 630 Due to Other Government Units.

## **REVENUES AND OTHER FINANCING SOURCES BY FUND**

Fund abbreviations used, describe which revenue codes may be used within each fund:

### Fund Abbreviations

GFS General Fund—State and Other Subfund 10

GFL General Fund—Enrichment Subfund 11

CPF Capital Projects Fund

DSF Debt Service Fund

TVF Transportation Vehicle Fund

<b>LIST OF REVENUES AND OTHER FINANCING SOURCES BY FUND</b>							
<b>"na" indicates the account is closed in that fund.</b>							
	Account	Title	GF		DSF	CPF	TVF
			GFS 10	GFL 11			
	<b>1000</b>	<b>Local Taxes (GL 960)</b>					
	1100	Local Property Tax	na				
	1300	Sale of Tax Title Property	na				
	1400	Local in Lieu of Taxes		na			
	1500	Timber Excise Tax	na				
	1600	County-Administered Forests	na				
	1900	Other Local Taxes	na				
	<b>2000</b>	<b>Local Support Non-Tax (GL 960)</b>					
	2100	Tuition and Fees—Unassigned	na		na	na	na
	2122	Special Education—Infants and Toddlers— Tuition and Fees	na		na	na	na
	2131	Secondary Vocational Education—Tuition and Fees	na		na	na	na
	2145	Skill Center—Tuition and Fees	na		na	na	na
	2171	Traffic Safety—Education Fees	na		na	na	na
	2173	Summer School—Tuition and Fees	na		na	na	na
	2186	Community School—Tuition and Fees	na		na	na	na
	2188	Child Care—Tuition and Fees	na		na	na	na
	2200	Sales of Goods, Supplies, and Services— Unassigned	na		na		
	2231	Secondary Vocational Education—Sales of Goods, Supplies, and Services	na		na	na	na

<b>LIST OF REVENUES AND OTHER FINANCING SOURCES BY FUND</b>							
<b>"na" indicates the account is closed in that fund.</b>							
	Account	Title	GF		DSF	CPF	TVF
			GFS 10	GFL 11			
	2245	Skill Center—Sales of Goods, Supplies, and Services	na		na	na	na
	2288	Child Care—Sales of Goods, Supplies, and Services	na		na	na	na
	2289	Other Community Services—Sales of Goods, Supplies, and Services	na		na	na	na
	2298	School Food Services—Sales of Goods, Supplies, and Services		na	na	na	na
	2300	Investment Earnings	na				
	2400	Interfund Loan Interest Earnings	na		na		na
	2450	Other Interest Earnings	na				
	2500	Gifts, Grants, and Donations (Local)	na		na		
	2600	Fines and Damages	na		na		
	2700	Rentals and Leases	na				
	2800	Insurance Recoveries	na		na		
	2900	Local Support Non-Tax—Unassigned	na				
	2910	E-Rate	na		na		na
	2998	Local School Food Services – non NSLP	na		na	na	na
	<b>3000</b>	<b>State Revenue—General Purpose (GL 960)</b>					
	3100	Apportionment		na	na	na	na
	3121	Special Education—General Apportionment		na	na	na	na
	3300	Local Effort Assistance	na		na	na	na
	3600	State Forests	na				
	3900	Other State General Purpose—Unassigned		na			na
	<b>4000</b>	<b>State Revenue—Special Purpose (GL 960)</b>					
	4100	Special Purpose—Unassigned		na	na		
	4121	Special Education		na	na	na	na
	4122	Special Education—Infants and Toddlers—State		na	na	na	na
	4126	State Institutions—Special Education		na	na	na	na
	4130	State Funding Assistance—Paid Direct to District	na	na	na		na
	4139	Career Launch		na	na	na	na
	4155	Learning Assistance		na	na	na	na

<b>LIST OF REVENUES AND OTHER FINANCING SOURCES BY FUND</b>							
<b>"na" indicates the account is closed in that fund.</b>							
	Account	Title	GF		DSF	CPF	TVF
			GFS 10	GFL 11			
	4156	State Institutions, Centers, and Homes—Delinquent		na	na	na	na
	4158	Special and Pilot Programs		na	na	na	na
	4159	Institutions—Juveniles in Adult Jails		na	na	na	na
	4165	Transitional Bilingual		na	na	na	na
	4171	Traffic Safety Education—Inactive Account		na	na	na	na
	4174	Highly Capable		na	na	na	na
	4188	Child Care	na		na	na	na
	4198	School Food Services		na	na	na	na
	4199	Transportation—Operations		na	na	na	na
	4230	State Funding Assistance—Paid Direct to Contractor	na	na	na		na
	4300	Other State Agencies—Unassigned		na	na		
	4321	Special Education		na	na	na	na
	4322	Special Education—Infants and Toddlers—State		na	na	na	na
	4326	State Institutions—Special Education		na	na	na	na
	4330	State Funding Assistance—Other	na	na	na		na
	4356	State Institutions—Centers and Homes		na	na	na	na
	4358	Special and Pilot Programs		na	na	na	na
	4365	Transitional Bilingual		na	na	na	na
	4388	Child Care—Other State Agencies	na		na	na	na
	4398	School Food Services		na	na	na	na
	4399	Transportation—Operations		na	na	na	na
	4499	Transportation—Depreciation	na	na	na	na	
	<b>5000</b>	<b>Federal Revenue—General Purpose (GL 960)</b>					
	5200	General Purpose Direct Federal Grants—Unassigned		na			
	5300	Impact Aid—Maintenance and Operations	na				
	5329	Impact Aid—Special Education Funding	na		na	na	na
	5400	Federal in Lieu of Taxes		na			
	5500	Federal Forests	na				na
	5600	Qualified Bond Interest Credit—Federal	na				
	<b>6000</b>	<b>Federal Revenue—Special Purpose (GL 960)</b>					

<b>LIST OF REVENUES AND OTHER FINANCING SOURCES BY FUND</b>							
<b>"na" indicates the account is closed in that fund.</b>							
Account	Title	GF		DSF	CPF	TVF	
		GFS 10	GFL 11				
<b>Note: Federal revenues received through OSPI use 61 as the first two digits in their four-digit revenue code. USDA commodities, however, are recorded in Revenue Account 6998 USDA Commodities.</b>							
6100	Special Purpose—OSPI Unassigned		na	na	na		
6121	Special Education—Medicaid Reimbursements		na	na	na		na
6122	Special Education—Infants and Toddlers—Medicaid Reimbursements		na	na	na		na
6124	Special Education—Supplemental		na	na	na		na
6125	Special Education—Infants and Toddlers—Federal		na	na	na		na
6138	Secondary Vocational Education		na	na	na		na
6140	Impact Aid—Construction	na	na	na			na
6146	Skill Center		na	na	na		na
6151	ESEA Disadvantaged—Federal		na	na	na		na
6152	Other Title Grants Under ESEA—Federal		na	na	na		na
6153	ESEA Migrant—Federal		na	na	na		na
6154	Reading First		na	na	na		na
6157	Institutions—Neglected and Delinquent		na	na	na		na
6161	Head Start	na		na	na		na
6162	Math and Science—Professional Development		na	na	na		na
6164	Limited English Proficiency		na	na	na		na
6167	Indian Education—JOM		na	na	na		na
6168	Indian Education—ED		na	na	na		na
6176	Targeted Assistance		na	na	na		na
6178	Youth Training Programs		na	na	na		na
6188	Child Care	na		na	na		na
6189	Other Community Services	na		na	na		na
6198	School Food Services		na	na	na		na
6199	Transportation—Operations		na	na	na		na
<b>Note: Federal revenues received directly from federal government agencies use 62 as the first two digits in their four-digit revenue code.</b>							
6200	Direct Special Purpose Grants		na	na			

<b>LIST OF REVENUES AND OTHER FINANCING SOURCES BY FUND</b>							
<b>"na" indicates the account is closed in that fund.</b>							
	Account	Title	GF		DSF	CPF	TVF
			GFS 10	GFL 11			
	6221	Special Education—Medicaid Reimbursements		na	na	na	na
	6222	Special Education—Infants and Toddlers—Medicaid Reimbursements		na	na	na	na
	6224	Special Education—Supplemental		na	na	na	na
	6225	Special Education—Infants and Toddlers—Federal		na	na	na	na
	6238	Secondary Vocational Education		na	na	na	na
	6240	Impact Aid—Construction	na	na	na		na
	6246	Skill Center		na	na	na	na
	6251	ESEA Disadvantaged—Federal		na	na	na	na
	6252	Other Title Grants Under ESEA—Federal		na	na	na	na
	6253	ESEA Migrant—Federal		na	na	na	na
	6254	Reading First		na	na	na	na
	6257	Institutions—Neglected and Delinquent		na	na	na	na
	6261	Head Start	na		na	na	na
	6262	Math and Science—Professional Development		na	na	na	na
	6264	Limited English Proficiency		na	na	na	na
	6267	Indian Education—JOM		na	na	na	na
	6268	Indian Education—ED		na	na	na	na
	6276	Targeted Assistance		na	na	na	na
	6278	Youth Training Programs		na	na	na	na
	6288	Child Care	na		na	na	na
	6289	Other Community Services	na		na	na	na
	6298	School Food Services		na	na	na	na
	6299	Transportation—Operations		na	na	na	na
<b>Note: Federal revenues received from agencies or entities other than OSPI use 63 as the first two digits in their four-digit revenue code.</b>							
	6300	Federal Grants Through Other Entities—Unassigned		na	na		
	6310	Medicaid Administrative Match		na	na	na	na
	6321	Special Education—Medicaid Reimbursements		na	na	na	na
	6322	Special Education—Infants and Toddlers—Medicaid Reimbursements		na	na	na	na

<b>LIST OF REVENUES AND OTHER FINANCING SOURCES BY FUND</b>							
<b>"na" indicates the account is closed in that fund.</b>							
	Account	Title	GF		DSF	CPF	TVF
			GFS 10	GFL 11			
	6324	Special Education—Supplemental		na	na	na	na
	6325	Special Education—Infants and Toddlers—Federal		na	na	na	na
	6338	Secondary Vocational Education		na	na	na	na
	6340	Impact Aid—Construction	na	na	na		na
	6346	Skill Center		na	na	na	na
	6351	ESEA Disadvantaged—Federal		na	na	na	na
	6352	Other Title Grants Under ESEA—Federal		na	na	na	na
	6353	ESEA Migrant—Federal		na	na	na	na
	6354	Reading First		na	na	na	na
	6357	Institutions—Neglected and Delinquent		na	na	na	na
	6361	Head Start	na		na	na	na
	6362	Math and Science—Professional Development		na	na	na	na
	6364	Limited English Proficiency		na	na	na	na
	6367	Indian Education—JOM		na	na	na	na
	6368	Indian Education—ED		na	na	na	na
	6376	Targeted Assistance		na	na	na	na
	6378	Youth Training Programs		na	na	na	na
	6388	Child Care	na		na	na	na
	6389	Other Community Services	na		na	na	na
	6398	School Food Services		na	na	na	na
	6399	Transportation—Operations		na	na	na	na
	6998	USDA Commodities		na	na	na	na
	<b>7000</b>	<b>Other School Districts (GL 960)</b>					
	7100	Program Participation—Unassigned		na	na		na
	7121	Special Education		na	na	na	na
	7122	Special Education—Infants and Toddlers		na	na	na	na
	7131	Vocational Education		na	na	na	na
	7145	Skill Center		na	na	na	na
	7147	Skill Center—Facility Upgrades		na	na	na	na
	7189	Other Community Services	na		na	na	na
	7197	Support Services		na	na	na	na
	7198	School Food Services		na	na	na	na
	7199	Transportation		na	na	na	na

<b>LIST OF REVENUES AND OTHER FINANCING SOURCES BY FUND</b>							
<b>"na" indicates the account is closed in that fund.</b>							
	Account	Title	GF		DSF	CPF	TVF
			GFS 10	GFL 11			
	7301	Nonhigh Participation	na		na	na	na
	<b>8000</b>	<b>Other Entities (GL 960)</b>					
	8100	Governmental Entities		na			
	8188	Child Care	na		na	na	na
	8189	Community Services	na		na	na	na
	8198	School Food Services		na	na	na	na
	8199	Transportation		na	na	na	na
	8200	Private Foundations	na		na	na	na
	8500	Educational Service Districts		na	na		
	8521	Educational Service Districts—Special Education		na	na	na	na
	8522	Educational Service Districts—Special Education—Infants and Toddlers		na	na	na	na
	<b>9000</b>	<b>Other Financing Sources (GL 965)</b>					
	9100	Sale of Bonds	na				
	9200	Sale of Real Property	na				na
	9300	Sale of Equipment	na		na	na	
	9400	Compensated Loss of Capital Assets	na		na		
	9500	Long-Term Financing	na		na		
	9600	Sale of Refunding Bonds	na	na		na	na
	9900	Transfers – Redirection of Apportionment		na			
	9901	Transfers – Other Resources	na				

## 1000 Local Taxes (GL 960)

### **1100 Local Property Tax**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from real and personal property tax collections. Joint local property taxes received by a county other than the primary county should be recognized as revenue when the secondary county receives it.

(Reference: RCW 84.52.050, 84.52.053, 84.52.056.)

**1300 Sale of Tax Title Property**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from the district's share of the proceeds from sales of properties acquired by the county through foreclosure of tax liens.

(Reference: RCW 36.35.120 and 35.49.160.)

**1400 Local in Lieu of Taxes**

Applicable Fund: (GFS, DSF, CPF, TVF)

Record revenue from local sources in lieu of property tax. If these amounts are from another tax that is substituting for the property tax, it should be recorded in the specific in lieu of tax revenue account provided for it or, if there is no specific revenue account otherwise provided, in Revenue Account 1900 Other Local Taxes.

(Reference: RCW 35.82.210, 35.83.040, 79.66.100.)

**Note:** The General Fund revenue in this account reduces the state payment to the district in Revenue Account 3100 Apportionment.

**1500 Timber Excise Tax**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from the tax distributed to counties by the Department of Revenue. The amounts received from the Timber-Assessed Valuation (TAV) distributions represent a portion of the special levy.

(Reference: RCW 84.33.081.)

**1600 County-Administered Forests**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from the district's share of income produced from the utilization or depletion of natural resources existing in lands acquired by the county through foreclosures of tax liens. This account should be used only by school districts in certain counties (primarily Grays Harbor County), which have elected not to deed such lands to the state. Revenue from similar lands in other counties has been deeded by those counties to the State Forest Board and is recorded in Revenue Account 3600 State Forests.

**1900 Other Local Taxes**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from other local taxes that do not belong in Revenue Accounts 1100 through 1600.

**2000 Local Support Non-Tax (GL 960)**

Revenue recorded under this category includes those locally generated resources not resulting from tax assessments.

**2100 Tuition and Fees—Unassigned**

Applicable Fund: (GFL)

Record revenue from tuition and fees to attend or participate in an activity or academic event not assigned to another specific revenue account. This should include revenues from tuition and fees not funded by basic education, or levy.

(Reference: AGO 73-11.)

**2122 Special Education—Infants and Toddlers—Tuition and Fees**

Applicable Fund: (GFL)

Record fees collected from parents for the provision of early intervention services to children with disabilities from birth through age two.

**2131 Secondary Vocational Education—Tuition and Fees**

Applicable Fund: (GFL)

Record revenue from tuition paid by nonresident students to attend vocational education programs.

**2145 Skill Center—Tuition and Fees**

Applicable Fund: (GFL)

Record revenue from tuition and fees charged to students enrolled in a course offered in a skill center.

**2171 Traffic Safety—Education Fees**

Applicable Fund: (GFL)

Record revenue from traffic safety education fees paid by an enrolled student in a traffic safety education course. These fees must be used to pay costs of traffic safety education courses and may not exceed total expenditures in Program 71.

(Reference: RCW 28A.220.040.)

**2173 Summer School—Tuition and Fees**

Applicable Fund: (GFL)

Record revenue from tuition and fees charged to summer school students.

(Reference: RCW 28A.320.500.)

**2186 Community School—Tuition and Fees**

Applicable Fund: (GFL)

Record revenue from fees charged to students in community education (schools) programs.

(Reference: RCW 28A.620.020.)

**2188 Child Care—Tuition and Fees**

Applicable Fund: (GFL)

Record revenue from tuition and fees for district-provided child care. Do not include payments from OSPI or other state agencies.

(Reference: RCW 28A.215.010.)

**2200 Sales of Goods, Supplies, and Services—Unassigned**

Applicable Fund: (GFL, CPF, TVF)

Record revenue derived from the sales of goods, supplies, and services that is not assigned to a specific program. Include classroom fees that represent the sale of optional student materials or project materials consumed or kept by the student. Include fees that represent the sale of services.

(Reference: AGO 73-11, RCW 28A.335.090, RCW 39.33.070.)

**2231 Secondary Vocational Education—Sales of Goods, Supplies, and Services**

Applicable Fund: (GFL)

Record revenue from the sales of goods, supplies, and services by the secondary vocational education program. Include the sale of supplies used by students in projects.

**2245 Skill Center—Sales of Goods, Supplies, and Services**

Applicable Fund: (GFL)

Record revenue from sales by auxiliary enterprises that provide goods and services to students and to the public by operating as part of an instructional program in the skill center, that is, Program 45.

**2288 Child Care—Sales of Goods, Supplies, and Services**

Applicable Fund: (GFL)

Record revenue from the sales of goods, supplies, or services by the child care program. Also record revenue from the sale of meals in the Child Care Food Program. Do not use this revenue account to record federal meal reimbursements.

**2289 Other Community Services—Sales of Goods, Supplies, and Services**

Applicable Fund: (GFL)

Record revenue from the sales of goods, supplies, services, or non-to-from transportation by the community service program. Also record revenue from the sale of meals and a la carte items in the summer food service program and other community service programs when the expenditures have been recorded in Program 89 (such charges should recover cost of labor, materials, and indirect costs). Revenue from catering is also recorded here.

Additionally, record revenue from bus riders for the use of the district's school buses, such as reimbursements from community groups. Transportation operation allocation received from the state is recorded in Revenue Account 4199 Transportation—Operations.

**2298 School Food Services—Sales of Goods, Supplies, and Services**

Applicable Fund: (GFS)

Record revenue from the sale of meals and a la carte items served during the regular school day. Exclude revenues from the sale of meals and a la carte items served in the child care food program, which are recorded in Revenue Account 2288. Also exclude revenues from the sale of meals and a la carte items in the summer food and community service programs, which are recorded in Revenue Account 2289.

(Reference: RCW 28A.235.100, chapter 392-157 WAC.)

**2300 Investment Earnings**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from the investment of moneys. This also includes earnings from depository bank accounts and apportionment advances. Investment service fees charged by the county treasurer or other qualified public depositories should be netted from the earnings amount recorded as district revenue.

(Reference: RCW 28A.320.320.)

**2400 Interfund Loan Interest Earnings**

Applicable Fund: (GFL, CPF)

Record revenue from interest proceeds received by a loaning fund for a temporary loan to another borrowing fund. The interest rate charged shall not be less than the current county warrant interest rate. Interfund loans must be accomplished by a formal resolution approved by the board of directors.

(Reference: WAC 392-123-150.)

**2450 Other Interest Earnings**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from interest earned on leases or other contractual financing arrangements to use school district property.

(Reference: RCW 28A.335.040 to RCW 28A.335.090.)

**2500 Gifts, Grants, and Donations (Local)**

Applicable Fund: (GFL, CPF, TVF)

Record revenue from gifts, grants, conveyances, devices, and bequests of personal or real property, in trust or otherwise, for use or benefit of the district or its students. The board of directors shall administer the proceeds from these receipts for scholarship, instructional, and student aid purposes in accordance with applicable terms and conditions. For information on recording PPTF additions, refer to Chapter 13. Amounts from private foundations that are material in nature are recorded in Revenue 8200, Private Foundations.

(Reference: RCW 28A.320.030.)

**2600 Fines and Damages**

Applicable Fund: (GFL, CPF, TVF)

Record revenue from individuals for fines imposed for destruction of school property, and for payments made to reimburse the district for damage done to school property.

Refundable deposits made to cover the damage or loss of loaned textbooks and materials should not be recorded in this account, but instead in General Ledger Account 650 Deposits. When the refund will not be made because of loss or damage, this revenue account shall be credited and the 650 account debited.

(Reference: RCW 28A.635.060.)

**2700 Rentals and Leases**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from the lease, rental, or occasional use of school property. Revenues derived from lease, rental, or occasional use of real property shall be deposited in the Capital Projects Fund or Debt Service Fund, except for moneys required to be expended for maintenance, utility insurance, or any other costs associated with the lease or rental of such property, which must be deposited in the district's General Fund.

Rental and lease revenue may be deposited to the General Fund to be used exclusively for nonrecurring costs related to operating school facilities including, but not limited to, expenses for maintenance at the option of the board of directors and

after an evaluation of the sufficiency of the Capital Projects Fund to meet demands for new construction and improvements.

Revenues derived from personal property of the district shall be deposited in the General Fund.

(Reference: RCW 28A.335.060, 28A.335.150, and WAC 392-142-255.)

***2800 Insurance Recoveries***

Applicable Fund: (GFL, CPF, TVF)

Record revenue from an insurer for damages incurred by the district.

Refer to Revenue Account 9400 Compensated Loss of Capital Assets for insurance recoveries for capital assets.

***2900 Local Support Non-Tax—Unassigned***

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from any local non-tax source for which a specific revenue account is not provided. Include in this account items such as county-assessed impact fees and the difference in the amount recorded as revenue and the amount actually deposited (cash over and short).

***2910 E-Rate***

Applicable Fund: (GFL, CPF)

Record revenue from the Universal Service Fund discounts for telecommunications, internet access, and internal connections.

***2998 Local School Food Services—non NSLP***

Applicable Fund: (GFL)

Record revenue from the sale of meals served during the regular school day. This revenue code is to be used exclusively by school districts that do not participate in the National School Lunch Program (NSLP.)

## **3000 State Revenue—General Purpose (GL 960)**

### ***3100 Apportionment***

Applicable Fund: (GFS)

Record revenue from the State General Fund for the operation of the basic education program in the common schools, including apportionment advances. Amounts distributed through the apportionment payment system that are not part of the basic education allocation are not to be recorded in this account.

Refer to Revenue Account 2300 Investment Earnings for investment earnings from advances of apportionment.

(Reference: RCW 28A.150.380 and 28A.510.250.)

**Note:** The General Fund revenue in accounts 1400, 1600, 3600, and 5400 are equalized in this account.

### ***3121 Special Education—General Apportionment***

Applicable Fund: (GFS)

Record general apportionment revenue from OSPI to the special education program. This revenue is redirected by OSPI to the Special Education program under the Washington State Excess Costs methodology adopted Fall of 2007.

(Reference: 2007–09 State Biennial Operating Budget, Section 507.)

### ***3300 Local Effort Assistance***

Applicable Fund: (GFL)

Record revenue from the state that is meant to lessen the impact of high property tax rates due to low property valuations.

(Reference: RCW 28A.500.010.)

**3600 State Forests**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from the Department of Natural Resources distributed to school districts from the lease of State Forest Board lands or from the sale of forest and mineral products from those lands.

(Reference: RCW 79.64.110.)

**3900 Other State General Purpose—Unassigned**

Applicable Fund: (GFS, DSF, CPF)

Record revenue for general purposes from the state for which a specific revenue account has not been provided.

**4000 State Revenue—Special Purpose (GL 960)**

**Coding Notes:**

- Revenues beginning with **41** are state revenues that come to the district through OSPI.
- Revenues beginning with **42** are state revenues paid directly to vendors or contractors by the state on the district's behalf.
- Revenues beginning with **43** are state revenues that come to the district through other state agencies.

**4100 Special Purpose—Unassigned**

Applicable Fund: (GFS, CPF, TVF)

Record revenue from OSPI for special purpose programs for which a specific revenue account has not been provided. This includes amounts paid to the district by OSPI for district employees, including substitute teacher reimbursement, to attend meetings or conferences sponsored by OSPI.

**4121 Special Education**

Applicable Fund: (GFS)

Record revenue from OSPI for programs that provide for the education of students with disabilities including preschool. Also, include revenues for home hospital per WAC 392-172A-02100.

(Reference: RCW 28A.155.010, 28A.155.020, 28A.155.050, 28A.155.070.)

**4122 Special Education—Infants and Toddlers—State**

Applicable Fund: (GFS)

Record revenues from OSPI for providing early intervention services to children with disabilities. Only money received for services for children from birth through age two are included.

(Reference: RCW 28A.155.065.)

**4126 State Institutions—Special Education**

Applicable Fund: (GFS)

Record revenue from OSPI for programs in institutions for persons with disabilities. The institutions are established by DSHS for care and treatment of persons with exceptional needs by reason of mental or physical deficiency.

**4130 State Funding Assistance—Paid Direct to District**

Applicable Fund: (CPF)

Record revenue from OSPI assistance moneys paid directly to the district for renovation or construction of school plant facilities.

State assistance moneys paid directly to contractors are recorded in Revenue Account 4230 State Funding Assistance—Paid Direct to Contractor. State assistance moneys paid to districts by state agencies other than OSPI are recorded in Revenue Account 4330 State Funding Assistance—Other.

**4139 Career Launch**

Applicable Fund: (GFS)

Record revenue from OSPI supporting career connected learning opportunities and student enrollment in the Career Launch program.

**4155 Learning Assistance**

Applicable Fund: (GFS)

Record revenue from OSPI that provides learning assistance programs to public school students who are deficient in basic skills.

(Reference: RCW 28A.165.070.)

***4156 State Institutions, Centers, and Homes—Delinquent***

Applicable Fund: (GFS)

Record revenue from OSPI for education of juveniles in residential facilities operated by the Department of Social and Health Services, detention centers operated by counties, and adult correctional facilities operated by the Department of Corrections.

(Reference: Chapter 28A.190 RCW, RCW 13.04.145, chapter 244 Laws of 1998, and chapter 392-122 WAC.)

***4158 Special and Pilot Programs***

Applicable Fund: (GFS)

Record revenue from OSPI for special and pilot programs including, but not limited to, drug and alcohol prevention; cultural enrichment; preschool education (excluding children with disabilities); alternative education; environmental education; the Pacific Science Center; Teacher Assistance Program (TAP); and programs for potential high school dropouts.

***4159 Institutions—Juveniles in Adult Jails***

Applicable Fund: (GFS)

Record revenue received from OSPI to pay for education programs provided to juveniles who are incarcerated in adult jail facilities

(Reference: RCW 28A.194, WAC 392-122-205 and 392-122-228.)

***4165 Transitional Bilingual***

Applicable Fund: (GFS)

Record revenue from OSPI to provide financial assistance for programs to help meet the extra expenditures for the education of students whose primary language is not English.

(Reference: RCW 28A.180.010 and 28A.180.080.)

**4171 Traffic Safety Education—Inactive Account**

Applicable Fund: (GFS)

*Effective FY 2002–03, state funding for traffic safety education is not currently being funded.* Record revenue from OSPI for traffic safety education courses.

(Reference: RCW 28A.220.010 through 28A.220.900 and chapter 392-153 WAC.)

**4174 Highly Capable**

Applicable Fund: (GFS)

Record revenue from OSPI for instructional programs designed to serve highly capable students.

(Reference: RCW 28A.185.010 through 28A.185.030 and chapter 392-170 WAC.)

**4188 Child Care**

Applicable Fund: (GFL)

Record revenue from OSPI for the purpose of operating child care programs.

**4198 School Food Services**

Applicable Fund: (GFS)

Record revenue from OSPI that is based on the number of reimbursable student meals served in the food services program. It represents the state's matching requirement for federal lunch program funding.

Refer to Revenue Account 6000 series for revenue from federal grants and reimbursements for the National School Breakfast, Lunch, and Milk programs.

(Reference: RCW 28A.235.100 and chapter 392-157 WAC.)

**4199 Transportation—Operations**

Applicable Fund: (GFS)

Record revenue from OSPI for the operation of the pupil transportation program.

(Reference: RCW 28A.160.010, 28A.160.030, and 28A.160.150.)

**4230 State Funding Assistance—Paid Direct to Contractor**

Applicable Fund: (CPF)

Record revenue from state assistance moneys paid directly to contractors for renovation or construction of plant facilities of the school district. State assistance moneys paid to the district from OSPI are recorded in Revenue Account 4130 State Funding Assistance—Paid Direct to District. State assistance moneys paid to districts by agencies other than OSPI are recorded in Revenue Account 4330 State Funding Assistance—Other.

**4300 Other State Agencies—Unassigned**

Applicable Fund: (GFS, CPF, TVF)

Record revenue for special purposes from state entities other than OSPI for which a specific revenue account has not been provided.

**4321 Special Education**

Applicable Fund: (GFS)

Record revenue paid from other agencies for programs that provide for the education of students with disabilities, including preschool. Also include revenues for home hospital per WAC 392-172A-02100. Also include the state portion of Medicaid reimbursement received by the district (see Chapter 7).

(Reference: RCW 28A.155.010, 28A.155.020, 28A.155.050, 28A.155.070.)

**4322 Special Education—Infants and Toddlers—State**

Applicable Fund: (GFS)

Record revenues from state agencies other than OSPI for providing early intervention services to children with disabilities. Only money received for services for children from birth through age two are included.

(Reference: RCW 28A.155.065.)

**4326 State Institutions—Special Education**

Applicable Fund: (GFS)

Record revenue from other agencies for programs in institutions for persons with disabilities. The institutions are established by DSHS for care and treatment of persons with exceptional needs by reason of mental or physical deficiency.

**4330 State Funding Assistance—Other**

Applicable Fund: (CPF)

Record revenue for state assistance moneys paid to districts by state agencies other than OSPI, for renovation or construction of plant facilities of the school district.

State assistance moneys paid directly to the district are recorded in Revenue Account 4130 State Funding Assistance—Paid Direct to District. State assistance moneys paid directly to contractors are recorded in Revenue Account 4230 State Funding Assistance—Paid Direct to Contractor.

**4356 State Institutions—Centers and Homes**

Applicable Fund: (GFS)

Record revenue from other agencies for education of juveniles in residential facilities operated by DSHS, detention centers operated by counties, and adult correctional facilities operated by the Department of Corrections.

(Reference: Chapter 28A.190 RCW, RCW 13.04.145, chapter 244 Laws of 1998, and chapter 392-122 WAC.)

**4358 Special and Pilot Programs**

Applicable Fund: (GFS)

Record revenue from other agencies for special and pilot programs including, but not limited to, drug and alcohol prevention; cultural enrichment; preschool education (excluding children with disabilities); alternative education; environmental education; the Pacific Science Center; and programs for potential high school dropouts.

**4365 Transitional Bilingual**

Applicable Fund: (GFS)

Record revenue from the state, other than OSPI, to provide financial assistance for programs to help meet the extra expenditures for the education of students whose primary language is not English.

(Reference: RCW 28A.180.010 and 28A.180.080.)

**4388 Child Care—Other State Agencies**

Applicable Fund: (GFL)

Record revenue from other state agencies, such as the Department of Social and Health Services, for childcare services provided by the school district.

**4398 School Food Services**

Applicable Fund: (GFS)

Record revenue from other agencies that is based on the number of reimbursable student meals served in the food services program. It represents the state's matching requirement for federal lunch program funding.

Refer to Revenue Account 6000 series for revenue from federal grants and reimbursements for the National School Breakfast, Lunch, and Milk programs.

(Reference: RCW 28A.235.100 and chapter 392-157 WAC.)

**4399 Transportation—Operations**

Applicable Fund: (GFS)

Record revenue from other agencies for the operation of the pupil transportation program.

(Reference: RCW 28A.160.010, 28A.160.030, and 28A.160.150.)

**4499 Transportation—Depreciation**

Applicable Fund: (TVF)

Record revenue from the state for the acquisition of student vehicle transportation. This yearly allocation is based on either the depreciation or replacement cost of the existing bus fleet. Depreciation or replacement cost depends on the date when the vehicle was acquired.

For school districts using contractor-owned school buses, the equivalent depreciation reimbursements from the state for those privately owned buses are recorded in General Fund Revenue Account 4199 Transportation—Operations.

(Reference: RCW 28A.160.200 and chapter 392-142 WAC.)

## **5000 Federal Revenue—General Purpose (GL 960)**

### ***5200 General Purpose Direct Federal Grants—Unassigned***

Applicable Fund: (GFS, DSF, CPF, TVF)

Record revenue from federal unassigned general-purpose grants. An example of this is Taylor Grazing and FEMA.

### ***5300 Impact Aid—Maintenance and Operations***

Applicable Fund: (GFL, DSF, CPF, TVF)

Record revenue from federal grants to school districts based on students whose parents work or live on federal property. These moneys compensate school districts for loss of local taxes on federal property.

(Reference: Every Student Succeeds Act, Title VII.)

### ***5329 Impact Aid—Special Education Funding***

Applicable Fund: (GFL)

Record revenue from the U.S. Department of Education federal Impact Aid Program as identified on the Voucher for Impact Aid Section 7003(d) payment.

(Reference: Every Student Succeeds Act, Title VII.)

### ***5400 Federal in Lieu of Taxes***

Applicable Fund: (GFS, DSF, CPF, TVF)

Record revenue from the Federal Housing Administration, Bureau of Land Management, Military Forest Yield and Reclamation Projects.

(Reference: RCW 84.72.020 and WAC 392-121-415.)

**Note:** The General Fund revenue in this account reduces the state payment to the district in Revenue Account 3100 Apportionment.

### ***5500 Federal Forests***

Applicable Fund: (GFL, DSF, CPF)

Record revenue from the distribution of federal forest fees.

Districts are allowed to keep all of their federal forest revenue with no conditional requirements to qualify. During the 2020–21 school year, school districts receiving federal forest revenues shall not have their general apportionment reduced.

**5600 Qualified Bond Interest Credit—Federal**

Applicable Fund: (GFL, DSF, CPF, TVF)

Record payments received from the Department of the Treasury that are refundable tax credits paid on certain qualified tax credit bonds issued by the district. Eligible bonds are the following:

- Build America Bonds issued after February 17, 2009, and before January 1, 2011, as authorized under the American Recovery and Reinvestment Act of 2009.
- Qualified Zone Academy Bonds issued after March 18, 2010, as authorized under the Hiring Incentives to Restore Employment Act of 2010.
- Qualified School Construction Bonds issued after March 18, 2010, as authorized under the Hiring Incentives to Restore Employment Act of 2010.

Eligible bonds must meet all other statutory requirements specific to the type of bond being issued, and districts must make an irrevocable election to have the tax credit rules apply to the bond issue.

(Reference: American Recovery and Reinvestment Act of 2009, P.L. 111-5, Section 1531; Hiring Incentives to Restore Employment Act of 2010, P.L. 111-147, Section 301.)

**6000 Federal Revenue—Special Purpose (GL 960)**

**Coding Notes:**

- Revenues beginning with **61** are federal revenues that come through OSPI.
- Revenues beginning with **62** are federal revenues that come directly from a federal agency.
- Revenues beginning with **63** are federal revenues that come indirectly through a nonfederal agency **other than OSPI**.

**6100 Special Purpose—OSPI Unassigned**

Applicable Fund: (GFS, TVF)

Record revenue from any federal source distributed through OSPI that is not assignable to a specific revenue account in the 6000 series. Examples include:

- AIDS Education
- Character Education
- Class Size Reduction
- DASA Prevention and Intervention
- Linking Education
- Reading Excellence
- REAP
- Teen Aware

**6121 Special Education—Medicaid Reimbursements**

Applicable Fund: (GFS)

Record federal Medicaid reimbursements for medical services and self-billing, and other administrative fees distributed through OSPI.

**Note:** Districts receiving Medicaid reimbursements through the state Health Care Authority should be using Revenue 6321 instead of 6121.

See 6221 for this type of revenue received directly from the federal agency.

See 6321 for this type of revenue received from agencies other than OSPI.

(Reference: RCW 74.09.5255.)

**6122 Special Education—Infants and Toddlers—Medicaid Reimbursements**

Applicable Fund: (GFS)

Record Medicaid reimbursement revenues relating to the provision of early intervention services for children with disabilities from birth through age two. Only record revenues received *directly from OSPI* in this account.

See 6222 for this type of revenue received directly from a federal agency.

See 6322 for this type of revenue received from state agencies other than OSPI.

**6124 Special Education—Supplemental**

Applicable Fund: (GFS)

Record revenue received through OSPI from federal grants to assist school districts in providing supplemental services imposed by the requirement to provide a free appropriate public education to all eligible special education students. Include special education safety net awards.

See 6224 for this type of revenue received directly from the federal agency.

See 6324 for this type of revenue received from agencies other than OSPI.

(Reference: Individuals with Disabilities Education Act (IDEA) Amendments of 2004, Public Law 108-446.)

**6125 Special Education—Infants and Toddlers—Federal**

Applicable Fund: (GFS)

Record federal revenues received for the provision of early intervention services for children with disabilities from birth through age two, as detailed in Part C of the Individuals with Disabilities Education Act.

See 6225 for this type of revenue received directly from the federal agency.

See 6325 for this type of revenue received from state agencies other than OSPI.

(Reference: Individuals with Disabilities Education Act (IDEA) Amendments of 2004, Public Law 108-446; 20 U.S.C. Chapter 33 Subchapter III.)

**6138 Secondary Vocational Education**

Applicable Fund: (GFS)

Record revenue received through OSPI from federal grants used to assist school districts in providing improved vocational-technical educational programs that lead to academic and occupational skills needed to work in a technologically advanced society.

See 6238 for this type of revenue received directly from the federal agency.

See 6338 for this type of revenue received from agencies other than OSPI.

(Reference: Carl D. Perkins Career and Technical Education Improvement Act of 2006.)

**6140 Impact Aid—Construction**

Applicable Fund: (CPF)

Record revenue received through OSPI from federal grants to provide assistance for the construction of urgently needed minimum school facilities. This occurs where districts:

- (1) have had substantial enrollment increases due to new or increased federal activities;
- (2) have children residing on federal property where state or local moneys cannot be spent on the education of federally connected children;
- (3) are comprised mainly of Indian lands or that provide a free public education to children who reside on Indian lands, and districts that are comprised mainly of federal property and that have inadequate facilities; and
- (4) have facilities in need of reconstruction because of a presidentially declared disaster.

See 6240 for this type of revenue received directly from the federal agency.

See 6340 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title VII; 34 CFR.)

**6146 Skill Center**

Applicable Fund: (GFS)

Record revenue received through OSPI from federal grants to assist school districts in providing occupational skills needed to work in a technologically advanced society through the use of a skill center.

See 6246 for this type of revenue received directly from the federal agency.

See 6346 for this type of revenue received from agencies other than OSPI.

(Reference: Carl D. Perkins Career and Technical Education Improvement Act of 2006.)

**6151 ESEA Disadvantaged—Federal**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI to assist school districts in providing services to educationally deprived children living in low-income areas,

local institutions for neglected and delinquent youth, and youth living in non-state operated group homes. Schools identified for supplemental services under school improvement should report revenues for services to students from low socio-economic families.

Specific programs include, but are not limited to, the following:

- Title I, Part A—Basic (includes Title I, Part A set aside for neglected and delinquent included in Title I, Part D, subpart 2)
- Title I, Part B 2—Early Reading First
- Title I, Part B 3—Even Start
- Title I, Part F—Comprehensive School Reform
- Title I, Part G—Advanced Placement
- Title X, Part C—McKinney-Vento Homeless Assistance Act, Subtitle B

See 6251 for this type of revenue received directly from the federal agency.

See 6351 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title I, Parts A, B, F, and G, Title X; 34 CFR; RCW 28A.300.070; chapter 392-163 WAC.)

### ***6152 Other Title Grants Under ESEA—Federal***

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI designed to assist school districts in improving the quality of education. Specific programs include, but are not limited to, the following:

- Title II, Part A—State Grants for Improving Teacher Quality
- Title II, Part D (1), (2), and (3)—Educational Technology
- Title IV, Part A—Safe and Drug-Free Schools
- Title IV, Part A—Community Service for Expelled Students
- Title IV, Part B—21<sup>st</sup> Century Learning Centers
- Title V, Part B (1) and (2)—Rural and Low Income Schools

See 6252 for this type of revenue received directly from the federal agency.

See 6352 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act.)

**6153 ESEA Migrant—Federal**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI to assist school districts in providing services to migratory children ages 3 through 21; or until the high school graduation of migratory agricultural workers or migratory fishers who have moved from one school district to another during the past 36 months to obtain temporary or seasonal employment in agriculture, fishing, or related food-processing activities.

See 6253 for this type of revenue received directly from the federal agency.

See 6353 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title I, Part C; 34 CFR, 206; RCW 28A.300.070; chapter 392-164 WAC.)

**6154 Reading First**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI to assist school districts in establishing K–3 reading programs that are based on scientifically based reading research, to provide professional development to teachers in using scientifically based reading research, programs, and assessments, and to strengthen coordination among schools, early literacy, and family literacy programs.

See 6254 for this type of revenue received directly from the federal agency.

See 6354 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title I, Part B(1).)

**6157 Institutions—Neglected and Delinquent**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI to assist school districts in providing services to children under 21 years of age that have been placed in a state institution for neglected or delinquent children, adult correctional institution, or community day program operated by a state agency.

See 6257 for this type of revenue received directly from the federal agency.

See 6357 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title I, Part D subpart 1; 34 CFR, 200.)

**6161 Head Start**

Applicable Fund: (GFL)

Record revenue from federal grants received through OSPI to assist school districts in providing comprehensive health, educational, nutritional, social, and other services primarily to economically disadvantaged children from age 3 up to school age, and to involve parents in activities with their children so that the children will attain overall social competence.

See 6261 for this type of revenue received directly from the federal agency.

See 6361 for this type of revenue received from agencies other than OSPI.

(Reference: 45 CFR, 1300.)

**6162 Math and Science—Professional Development**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI to assist school districts to participate in professional development activities that increase the subject matter knowledge and instructional skills of science, mathematics, and technical education with respect to achievement in science, mathematics, reading to learn, and technical writing.

See 6262 for this type of revenue received directly from the federal agency.

See 6362 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title II, Part B Mathematics and Science Partnerships.)

**6164 Limited English Proficiency**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI for language instruction for students with limited English proficiency, such as bilingual, and immigrant students.

See 6264 for this type of revenue received directly from the federal agency.

See 6364 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title III.)

**6167 Indian Education—JOM**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI to assist school districts in providing supplemental education programs for children who are (1) enrolled members (or at least quarter-blood members) of federally recognized tribes eligible for service by the Bureau of Indian Education and (2) between age 3 and grade 12 with priority given to those residing on or near Indian reservations. (Education contracts under Johnson-O'Malley Act.)

See 6267 for this type of revenue received directly from the federal agency.

See 6367 for this type of revenue received from agencies other than OSPI.

(Reference: 25 CFR.)

**6168 Indian Education—ED**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI to support the efforts of school districts in developing and carrying out supplementary, elementary, and secondary school programs designed to meet the unique educational and culturally related academic needs of Indian children.

See 6268 for this type of revenue received directly from the federal agency.

See 6368 for this type of revenue received from agencies other than OSPI.

(Reference: 34 CFR.)

**6176 Targeted Assistance**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI, authorized under Title I, Part A of the Improving America's School Act of 1994 (IASA).

See 6276 for this type of revenue received directly from the federal agency.

See 6376 for this type of revenue received from agencies other than OSPI.

(Reference: Improving America's School Act of 1994, Title I, Part A; chapter 392-165 WAC.)

**6178 Youth Training Programs**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI to assist school districts in providing job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers.

See 6278 for this type of revenue received directly from the federal agency.

See 6378 for this type of revenue received from agencies other than OSPI.

**6188 Child Care**

Applicable Fund: (GFL)

Record revenue from federal grants and reimbursements received through OSPI to assist school districts in providing nonprofit child care programs. Also include revenue from grants and reimbursements for child care food programs through the Child and Adult Care Food Program (CACFP).

See 6288 for this type of revenue received directly from the federal agency.

See 6388 for this type of revenue received from agencies other than OSPI.

(Reference: 7 CFR.)

**6189 Other Community Services**

Applicable Fund: (GFL)

Record revenue from the federal government received through OSPI for the Summer Food Service Program, meals to the elderly under the Child and Adult Care Food Program (CACFP), or any other federal revenues for community services not specifically identified in the revenue code structure.

See 6289 for this type of revenue received directly from the federal agency.

See 6389 for this type of revenue received from agencies other than OSPI.

**6198 School Food Services**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI for the reimbursement of eligible school breakfasts, lunches, snacks, and milks served. Also record revenue from federal breakfast program start-up grants and the Fresh Fruits and Vegetable Program.

See 6298 for this type of revenue received directly from the federal agency.  
See 6398 for this type of revenue received from agencies other than OSPI.

(Reference: 7 CFR; RCW 28A.235.100; chapter 392-157 WAC.)

**6199 Transportation—Operations**

Applicable Fund: (GFS)

Record revenue from federal grants received through OSPI for transportation operations.

See 6299 for this type of revenue received directly from the federal agency.  
See 6399 for this type of revenue received from agencies other than OSPI.

**6200 Direct Special Purpose Grants**

Applicable Fund: (GFS, CPF, TVF)

Record revenue from special purpose federal grants distributed directly from federal government agencies that are not specifically identified by the revenue code structure.

**6221 Special Education—Medicaid Reimbursements**

Applicable Fund: (GFS)

Record federal Medicaid reimbursements for medical services and self-billing, and other administrative fees distributed directly from the federal agency.

See 6121 for this type of revenue received from federal grants through OSPI.  
See 6321 for this type of revenue received from agencies other than OSPI.

(Reference: RCW 74.09.5255.)

**6222 Special Education—Infants and Toddlers—Medicaid Reimbursements**

Applicable Fund: (GFS)

Record Medicaid reimbursement revenues relating to the provision of early intervention services for children with disabilities from birth through age two. Only record revenues received *directly from the federal agency* in this account.

See 6122 for this type of revenue received from OSPI.  
See 6322 for this type of revenue received from agencies other than OSPI.

**6224 Special Education—Supplemental**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency to assist school districts in providing supplemental services imposed by the requirement to provide a free appropriate public education to all eligible special education students.

See 6124 for this type of revenue received from federal grants through OSPI.

See 6324 for this type of revenue received from agencies other than OSPI.

(Reference: Individuals with Disabilities Education Act (IDEA) Amendments of 2004, Public Law 108-446.)

**6225 Special Education—Infants and Toddlers—Federal**

Applicable Fund: (GFS)

Record federal revenues received for the provision of early intervention services for children with disabilities from birth through age two, as detailed in Part C of the Individuals with Disabilities Education Act. Only record revenues received *directly from the federal agency* in this account.

See 6125 for this type of revenue received from OSPI.

See 6325 for this type of revenue received from agencies other than OSPI.

(Reference: Individuals with Disabilities Education Act (IDEA) Amendments of 2004, Public Law 108-446; 20 U.S.C. Chapter 33 Subchapter III.)

**6238 Secondary Vocational Education**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency used to assist school districts in providing improved vocational-technical educational programs that lead to academic and occupational skills needed to work in a technologically advanced society.

See 6138 for this type of revenue received from federal grants through OSPI.

See 6338 for this type of revenue received from agencies other than OSPI.

(Reference: Carl D. Perkins Career and Technical Education Improvement Act of 2006.)

**6240 Impact Aid—Construction**

Applicable Fund: (CPF)

Record revenue from federal grants received directly from the federal agency to provide assistance for the construction of urgently needed minimum school facilities. This occurs where districts:

- (1) have had substantial enrollment increases due to new or increased federal activities;
- (2) have children residing on federal property where state or local moneys cannot be spent on the education of federally connected children;
- (3) are comprised mainly of Indian lands or that provide a free public education to children who reside on Indian lands, and districts that are comprised mainly of federal property and that have inadequate facilities; and
- (4) have facilities in need of reconstruction because of a presidentially declared disaster.

See 6140 for this type of revenue received from federal grants through OSPI.

See 6340 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title VII; 34 CFR.)

**6246 Skill Center**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency to assist school districts in providing occupational skills needed to work in a technologically advanced society through the use of a skill center.

See 6146 for this type of revenue received from federal grants through OSPI.

See 6346 for this type of revenue received from agencies other than OSPI.

(Reference: Carl D. Perkins Career and Technical Education Improvement Act of 2006.)

**6251 ESEA Disadvantaged—Federal**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency to assist school districts in providing services to educationally deprived children living in

low-income areas, local institutions for neglected and delinquent youth, and youth living in non-state operated group homes. Schools identified for supplemental services under school improvement should report revenues for services to students from low socio-economic families.

Specific programs include, but are not limited to, the following:

- Title I, Part A—Basic (includes Title I, Part A set aside for neglected and delinquent included in Title I, Part D, subpart 2)
- Title I, Part B 2—Early Reading First
- Title I, Part B 3—Even Start
- Title I, Part F—Comprehensive School Reform
- Title I, Part G—Advanced Placement
- Title X, Part C— McKinney-Vento Homeless Assistance Act, Subtitle B

See 6151 for this type of revenue received from federal grants through OSPI.

See 6351 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title I, Parts A, B, F, and G, Title X; 34 CFR; RCW 28A.300.070; chapter 392-163 WAC.)

### **6252 Other Title Grants Under ESEA—Federal**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency designed to assist school districts in improving the quality of education. Specific programs include, but are not limited to, the following:

- Title II, Part A—State Grants for Improving Teacher Quality
- Title II, Part D (1), (2), and (3)—Educational Technology
- Title IV, Part A—Safe and Drug-Free Schools
- Title IV, Part A—Community Service for Expelled Students
- Title IV, Part B—21<sup>st</sup> Century Learning Centers
- Title V, Part B (1) and (2)—Rural and Low Income Schools

See 6152 for this type of revenue received from federal grants through OSPI.

See 6352 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act.)

**6253 ESEA Migrant—Federal**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency to assist school districts in providing services to migratory children ages 3 through 21; or until the high school graduation of migratory agricultural workers or migratory fishers who have moved from one school district to another during the past 36 months to obtain temporary or seasonal employment in agriculture, fishing, or related food-processing activities.

See 6153 for this type of revenue received from federal grants through OSPI.

See 6353 for this type of revenue received from agencies other than OSPI.

(Reference: ESSA, Title I, Part C; 34 CFR; RCW 28A.300.070; chapter 392-164 WAC.)

**6254 Reading First**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency to assist school districts in establishing K–3 reading programs that are based on scientifically based reading research, to provide professional development to teachers in using scientifically based reading research, programs, and assessments, and to strengthen coordination among schools, early literacy, and family literacy programs.

See 6154 for this type of revenue received from federal grants through OSPI.

See 6354 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title I, Part B(1).)

**6257 Institutions—Neglected and Delinquent**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency to assist school districts in providing services to children under 21 years of age that have been placed in a state institution for neglected or delinquent children, adult correctional institution, or community day program operated by a state agency.

See 6157 for this type of revenue received from federal grants through OSPI.

See 6357 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title I, Part D, subpart 1; 34 CFR, 200.)

**6261 Head Start**

Applicable Fund: (GFL)

Record revenue from federal grants received directly from the federal agency to assist school districts in providing comprehensive health, educational, nutritional, social, and other services primarily to economically disadvantaged children from age 3 up to school age, and to involve parents in activities with their children so that the children will attain overall social competence.

See 6161 for this type of revenue received from federal grants through OSPI.

See 6361 for this type of revenue received from agencies other than OSPI.

(Reference: 45 CFR, 1300.)

**6262 Math and Science—Professional Development**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency to assist school districts to participate in professional development activities that increase the subject matter knowledge and instructional skills of science, mathematics, and technical education with respect to achievement in science, mathematics, reading to learn, and technical writing.

See 6162 for this type of revenue received from federal grants through OSPI.

See 6362 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title II, Part B Mathematics and Science Partnerships.)

**6264 Limited English Proficiency**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency for language instruction for students with limited English proficiency, such as bilingual, and immigrant students.

See 6164 for this type of revenue received from federal grants through OSPI.

See 6364 for this type of revenue received from agencies other than OSPI.

(Reference: Every Student Succeeds Act, Title III.)

**6267 Indian Education—JOM**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the Bureau of Indian Education to assist school districts in providing supplemental education programs for children who are (1) enrolled members (or at least quarter-blood members) of federally recognized tribes eligible for service by the Bureau of Indian Education and (2) between age 3 and grade 12 with priority given to those residing on or near Indian reservations. (Education contracts under Johnson-O'Malley Act.)

See 6167 for this type of revenue received from federal grants through OSPI.

See 6367 for this type of revenue received from agencies other than OSPI.

(Reference: 25 CFR.)

**6268 Indian Education—ED**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the Department of Education to support the efforts of school districts in developing and carrying out supplementary, elementary, and secondary school programs designed to meet the unique educational and culturally related academic needs of Indian children.

See 6168 for this type of revenue received from federal grants through OSPI.

See 6368 for this type of revenue received from agencies other than OSPI.

(Reference: 34 CFR.)

**6276 Targeted Assistance**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency authorized under Title I, Part A of the Improving America's School Act of 1994 (IASA).

See 6176 for this type of revenue received from federal grants through OSPI.

See 6376 for this type of revenue received from agencies other than OSPI.

(Reference: Improving America's School Act of 1994, Title I, Part A; chapter 392-165 WAC.)

**6278 Youth Training Programs**

Applicable Fund: (GFS)

Record revenue from federal grants received directly through the federal agency to assist school districts in providing job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers.

See 6178 for this type of revenue received from federal grants through OSPI.

See 6378 for this type of revenue received from agencies other than OSPI.

**6288 Child Care**

Applicable Fund: (GFL)

Record revenue from federal grants received directly from the federal agency to assist school districts in providing nonprofit child care programs. Also include revenue from grants and reimbursements for child care food programs through the Child and Adult Care Food Program (CACFP).

See 6188 for this type of revenue received from federal grants through OSPI.

See 6388 for this type of revenue received from agencies other than OSPI.

(Reference: 7 CFR.)

**6289 Other Community Services**

Applicable Fund: (GFL)

Record revenue received directly from the federal agency for the Summer Food Service Program or any other federal revenues for community services not specifically identified in the revenue code structure.

See 6189 for this type of revenue received from federal grants through OSPI.

See 6389 for this type of revenue received from agencies other than OSPI.

**6298 School Food Services**

Applicable Fund: (GFS)

Record revenue received directly from the federal agency for the reimbursement of eligible school breakfasts, lunches, snacks, and milks served. Also record revenue from federal breakfast program start-up grants and the Fresh Fruit and Vegetable Program.

See 6198 for this type of revenue received from federal grants through OSPI.  
See 6398 for this type of revenue received from agencies other than OSPI.

(Reference: 7 CFR; RCW 28A.235.100; chapter 392-157 WAC.)

**6299 Transportation—Operations**

Applicable Fund: (GFS)

Record revenue from federal grants received directly from the federal agency for transportation operations.

See 6199 for this type of revenue received from federal grants through OSPI.  
See 6399 for this type of revenue received from agencies other than OSPI.

**6300 Federal Grants Through Other Entities—Unassigned**

Applicable Fund: (GFS, CPF, TVF)

Record federal grant revenue received indirectly through entities other than OSPI.

**6310 Medicaid Administrative Match**

Applicable Fund: (GFS)

Record revenue received from the Department of Social and Health Services for outreach and linkage services to students and families eligible for Medicaid benefits.

(Reference: Title XIX of the Social Security Act as amended.)

**6321 Special Education—Medicaid Reimbursements**

Applicable Fund: (GFS)

Record federal Medicaid reimbursements for medical services and self-billing and other administrative fees distributed through other entities, such as DSHS. **Note:** Districts that receive Medicaid reimbursements from the state Health Care Authority should record the federal portion of those reimbursements in this account (see Chapter 7).

See 6121 for this type of revenue received from federal grants through OSPI.  
See 6221 for this type of revenue received directly from the federal agency.

(Reference: RCW 74.09.5255.)

**6322 Special Education—Infants and Toddlers—Medicaid Reimbursements**

Applicable Fund: (GFS)

Record Medicaid reimbursement revenues relating to the provision of early intervention services for children with disabilities from birth through age two. Only record revenues received *from agencies other than OSPI* in this account.

See 6122 for this type of revenue received from OSPI.

See 6222 for this type of revenue received directly from the federal agency.

**6324 Special Education—Supplemental**

Applicable Fund: (GFS)

Record revenue from federal grants to assist school districts in providing supplemental services imposed by the requirement to provide a free appropriate public education to all eligible special education students.

See 6124 for this type of revenue received from federal grants through OSPI.

See 6224 for this type of revenue received directly from the federal agency.

(Reference: Individuals with Disabilities Education Act (IDEA) Amendments of 2004, Public Law 108-446.)

**6325 Special Education—Infants and Toddlers—Federal**

Applicable Fund: (GFS)

Record federal revenues received for the provision of early intervention services for children with disabilities from birth through age two, as detailed in Part C of the Individuals with Disabilities Education Act. Only record revenues received *from agencies other than OSPI* in this account.

See 6125 for this type of revenue received from OSPI.

See 6225 for this type of revenue received directly from the federal agency.

**6338 Secondary Vocational Education**

Applicable Fund: (GFS)

Record revenue from federal grants used to assist school districts in providing improved vocational-technical educational programs that lead to academic and occupational skills needed to work in a technologically advanced society.

See 6138 for this type of revenue received from federal grants through OSPI.  
See 6238 for this type of revenue received directly from the federal agency.

(Reference: Carl D. Perkins Career and Technical Education Improvement Act of 2006.)

**6340 Impact Aid—Construction**

Applicable Fund: (CPF)

Record revenue from federal grants to provide assistance for the construction of urgently needed minimum school facilities. This occurs where districts:

- (1) have had substantial enrollment increases due to new or increased federal activities;
- (2) have children residing on federal property where state or local moneys cannot be spent on the education of federally connected children;
- (3) are comprised mainly of Indian lands or that provide a free public education to children who reside on Indian lands, and districts that are comprised mainly of federal property and that have inadequate facilities; and
- (4) have facilities in need of reconstruction because of a presidentially declared disaster.

See 6140 for this type of revenue received from federal grants through OSPI.  
See 6240 for this type of revenue received directly from the federal agency.

(Reference: Every Student Succeeds Act, Title VII; 34 CFR.)

**6346 Skill Center**

Applicable Fund: (GFS)

Record revenue from federal grants received to assist school districts in providing occupational skills needed to work in a technologically advanced society through the use of a skill center.

See 6146 for this type of revenue received from federal grants through OSPI.  
See 6246 for this type of revenue received directly from the federal agency.

(Reference: Carl D. Perkins Career and Technical Education Improvement Act of 2006.)

**6351 ESEA Disadvantaged—Federal**

Applicable Fund: (GFS)

Record revenue from federal grants to assist school districts in providing services to educationally deprived children living in low-income areas, local institutions for neglected and delinquent youth, and youth living in non-state operated group homes. Schools identified for supplemental services under school improvement should report revenues for services to students from low socio-economic families.

Specific programs include, but are not limited to, the following:

- Title I, Part A—Basic (includes Title I, Part A set aside for neglected and delinquent included in Title I, Part D, subpart 2)
- Title I, Part B 2—Early Reading First
- Title I, Part B 3—Even Start
- Title I, Part F—Comprehensive School Reform
- Title I, Part G—Advanced Placement
- Title X, Part C—McKinney-Vento Homeless Assistance Act, Subtitle B

See 6151 for this type of revenue received from federal grants through OSPI.

See 6251 for this type of revenue received directly from the federal agency.

(Reference: Every Student Succeeds Act, Title I, Parts A, B, F, and G, Title X; 34 CFR; RCW 28A.300.070; chapter 392-163 WAC.)

**6352 Other Title Grants Under ESEA—Federal**

Applicable Fund: (GFS)

Record revenue from federal grants received through nonfederal agencies other than OSPI designed to assist school districts in improving the quality of education.

See 6152 for this type of revenue received for federal grants through OSPI.

See 6252 for this type of revenue received directly from the federal agency.

(Reference: Every Student Succeeds Act.)

**6353 ESEA Migrant—Federal**

Applicable Fund: (GFS)

Record revenue from federal grants to assist school districts in providing services to migratory children ages 3 through 21; or until the high school graduation of migratory agricultural workers or migratory fishers who have moved from one school district to another during the past 36 months to obtain temporary or seasonal employment in agriculture, fishing, or related food-processing activities.

See 6153 for this type of revenue received from federal grants through OSPI.

See 6253 for this type of revenue received directly from the federal agency.

(Reference: Every Student Succeeds Act, Title I, Part C; 34 CFR; RCW 28A.300.070; chapter 392-164 WAC.)

**6354 Reading First**

Applicable Fund: (GFS)

Record revenue from federal grants to assist school districts in establishing K–3 reading programs that are based on scientifically based reading research, to provide professional development to teachers in using scientifically based reading research, programs, and assessments, and to strengthen coordination among schools, early literacy, and family literacy programs.

See 6154 for this type of revenue received from federal grants through OSPI.

See 6254 for this type of revenue received directly from the federal agency.

(Reference: Every Student Succeeds Act, Title I, Part B[1].)

**6357 Institutions—Neglected and Delinquent**

Applicable Fund: (GFS)

Record revenue from federal grants to assist school districts in providing services to children under 21 years of age that have been placed in a state institution for neglected or delinquent children, adult correctional institution, or community day program operated by a state agency.

See 6157 for this type of revenue received from federal grants through OSPI.

See 6257 for this type of revenue received directly from the federal agency.

(Reference: Every Student Succeeds Act, Title 1, Part D; 34 CFR.)

**6361 Head Start**

Applicable Fund: (GFL)

Record revenue from federal grants to assist school districts in providing comprehensive health, educational, nutritional, social, and other services primarily to economically disadvantaged children from age 3 up to school age and to involve parents in activities with their children so that the children will attain overall social competence.

See 6161 for this type of revenue received from federal grants through OSPI.

See 6261 for this type of revenue received directly from the federal agency.

(Reference: 45 CFR.)

**6362 Math and Science—Professional Development**

Applicable Fund: (GFS)

Record revenue from federal grants to assist school districts to participate in professional development activities that increase the subject matter knowledge and instructional skills of science, mathematics, and technical education with respect to achievement in science, mathematics, reading to learn, and technical writing.

See 6162 for this type of revenue received from federal grants through OSPI.

See 6262 for this type of revenue received directly from the federal agency.

(Reference: Every Student Succeeds Act, Title II, Part B Mathematics and Science Partnerships.)

**6364 Limited English Proficiency**

Applicable Fund: (GFS)

Record revenue from federal grants to assist school districts in developing and providing services to children with limited proficiency in understanding, speaking, reading, or writing English.

See 6164 for this type of revenue received from federal grants through OSPI.

See 6264 for this type of revenue received directly from the federal agency.

(Reference: 34 CFR; Title III, Part A.)

**6367 Indian Education—JOM**

Applicable Fund: (GFS)

Record revenue from federal grants received indirectly through the tribes to assist school districts in providing supplemental education programs for children who are (1) enrolled members (or at least quarter-blood members) of federally recognized tribes eligible for service by the Bureau of Indian Education and (2) between age 3 and grade 12 with priority given to those residing on or near Indian reservations. (Education contracts under Johnson-O'Malley Act.)

See 6167 for this type of revenue received from federal grants through OSPI.

See 6267 for this type of revenue received directly from the federal agency.

(Reference: 25 CFR.)

**6368 Indian Education—ED**

Applicable Fund: (GFS)

Record revenue from federal grants to support the efforts of school districts in developing and carrying out supplementary, elementary, and secondary school programs designed to meet the unique educational and culturally related academic needs of Indian children.

See 6168 for this type of revenue received from federal grants through OSPI.

See 6268 for this type of revenue received directly from the federal agency.

(Reference: 34 CFR.)

**6376 Targeted Assistance**

Applicable Fund: (GFS)

Record revenue from federal grants authorized under Title I, Part A of the Improving America's School Act of 1994 (IASA).

See 6176 for this type of revenue received from federal grants through OSPI.

See 6276 for this type of revenue received directly from the federal agency.

(Reference: Improving America's School Act of 1994, Title I, Part A; chapter 392-165 WAC.)

**6378 Youth Training Programs**

Applicable Fund: (GFS)

Record revenue from federal grants received indirectly through agencies other than OSPI to assist school districts in providing job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers.

See 6178 for this type of revenue received from federal grants through OSPI.

See 6278 for this type of revenue received directly from the federal agency.

**6388 Child Care**

Applicable Fund: (GFL)

Record revenue from federal grants to assist school districts in providing nonprofit child care programs. Also include revenue from grants and reimbursements for child care food programs through the Child and Adult Care Food Program (CACFP).

See 6188 for this type of revenue received from federal grants through OSPI.

See 6288 for this type of revenue received directly from the federal agency.

(Reference: 7 CFR.)

**6389 Other Community Services**

Applicable Fund: (GFL)

Record revenue from the federal government for the Summer Food Service Program or any other federal revenues for community services not specifically identified in the revenue code structure.

See 6189 for this type of revenue received for federal grants through OSPI.

See 6289 for this type of revenue received directly from the federal agency.

**6398 School Food Services**

Applicable Fund: (GFS)

Record revenue received for the reimbursement of eligible school breakfasts, lunches, snacks, and milks served. Also record revenue from federal breakfast program start-up grants and the Fresh Fruit and Vegetable Program.

See 6198 for this type of revenue received from federal grants through OSPI.  
See 6298 for this type of revenue received directly from the federal agency.

(Reference: 7 CFR; RCW 28A.235.100; chapter 392-157 WAC.)

**6399 Transportation—Operations**

Applicable Fund: (GFS)

Record revenue from federal grants for transportation operations.

See 6199 for this type of revenue received from federal grants through OSPI.  
See 6299 for this type of revenue received directly from the federal agency.

**6998 USDA Commodities**

Applicable Fund: (GFS)

Record as revenue the value of USDA commodities received as reported on the Statement of Commodities Shipped Report. If applicable, include cash in lieu of commodities distributed to the district during the year. The value of the commodities is determined by the USDA and reported to the districts by OSPI in the Commodity Receiving Report.

(Reference: 7 CFR.)

**7000 Other School Districts (GL 960)**

**7100 Program Participation—Unassigned**

Applicable Fund: (GFS, CPF)

Record nonfederal revenue from other school districts not assigned to a specific program.

**7121 Special Education**

Applicable Fund: (GFS)

Record revenue from other school districts for educational programs for students with disabilities.

**7122 Special Education—Infants and Toddlers**

Applicable Fund: (GFS)

Record revenues received from other school districts for the provision of early intervention services for children with disabilities from birth through age two. Similar revenues received for services provided when the child reaches age three should be recorded in revenue account 7121.

**7131 Vocational Education**

Applicable Fund: (GFS)

Record revenue from other school districts to pay for tuition-free interdistrict cooperative programs in vocational education.

(Reference: RCW 28A.335.160 and chapter 392-135 WAC.)

**7145 Skill Center**

Applicable Fund: (GFS)

Record revenue from other school districts to pay for interdistrict skill center programs.

**7147 Skill Center—Facility Upgrades**

Applicable Fund: (GFS)

Host districts record revenue from other school districts participating in an interdistrict skill center program. These resources are restricted for use to provide a separate minor repair and maintenance capital account on facilities constructed or renovated with state funding. The host district has authority to collect those deposits by charging participating districts an annual per-pupil facility fee.

(Reference: SSB 5644)

**7189 Other Community Services**

Applicable Fund: (GFL)

Record revenues received from other school districts for community service activities. This includes revenues related to non-to-from transportation expenditures, and revenues from other districts relating to the maintenance of pupil transportation equipment under an interlocal cooperative agreement.

**7197 Support Services**

Applicable Fund: (GFS)

Record revenue received from other school districts for interdistrict support services such as printing and data processing.

(Reference: RCW 28A.335.160 and chapter 392-135 WAC.)

**7198 School Food Services**

Applicable Fund: (GFS)

Record revenue received from other school districts for the reimbursement of food service expenditures.

(Reference: RCW 28A.235.100 and chapter 392-157 WAC.)

**7199 Transportation**

Applicable Fund: (GFS)

Record revenue received from other school districts for the reimbursement of transportation expenditures.

(Reference: RCW 28A.160.010.)

**7301 Nonhigh Participation**

Applicable Fund: (GFL)

Record revenue received from nonhigh school districts for the education of high school students.

(Reference: RCW 28A.160.010 and chapter 392-132 WAC.)

**8000 Other Entities (GL 960)**

Revenue recorded in this category comes from nonfederal resources provided by local agencies, governments, foundations, and governmental associations not provided for elsewhere. State resources should be recorded under the 3000 or 4000 series. Federal resources should be recorded in the 5000 or 6000 series.

**8100 Governmental Entities**

Applicable Fund: (GFS, CPF, TVF)

Record nonfederal revenue from governmental entities such as local agencies, governments, and governmental associations.

Do not include those revenues coming from OSPI, the federal government, non-governmental entities, state resources, ESDs, or other school districts.

(Reference: RCW 28A.160.080, 28A.160.090.)

**8188 Child Care**

Applicable Fund: (GFL)

Record revenue from local governments to provide child care programs.

**8189 Community Services**

Applicable Fund: (GFL)

Record revenue from local governments for community service activities.

**8198 School Food Services**

Applicable Fund: (GFS)

Record revenue from volunteers, public agencies, political subdivisions, or associations that serve public entities while using school facilities, other local child nutrition programs, and for school or employee functions.

(Reference: RCW 28A.235.120.)

**8199 Transportation**

Applicable Fund: (GFS)

Record revenue from public agencies, political subdivisions (cities, counties, fire departments, etc.) for work performed on their transportation vehicles.

**8200 Private Foundations**

Applicable Fund: (GFL)

Record revenue from private foundations including, but not limited to, grants that are restricted as to their use and are material in nature.

**8500 Educational Service Districts**

Applicable Fund: (GFS, CPF, TVF)

Record nonfederal revenue from educational service districts.

**8521 Educational Service Districts—Special Education**

Applicable Fund: (GFS)

Record nonfederal revenue from an Educational Service District for reimbursement of costs relating to a district's Special Education program.

**8522 Educational Service Districts—Special Education—Infants and Toddlers**

Applicable Fund: (GFS)

Record revenues received from an educational service district for the provision of early intervention services for students with disabilities from birth through age two. Similar revenues received for services provided when the child reaches age three should be recorded in revenue account 8521.

**9000 Other Financing Sources (GL 965)**

**9100 Sale of Bonds**

Applicable Fund: (GFL, CPF, DSF, TVF)

Record the face value of the bond sale. Bond issuance costs such as underwriter's fees, legal counsel, and financial advisor's fees are charged to Account 530 Expenditures in the fund receiving the proceeds from the bond sale. The bond premium or discount resulting from the difference between the stated interest rate and the market interest rate is recorded as an other financing source (premium) or other financing use (discount).

### **9200 Sale of Real Property**

Applicable Fund: (GFL, CPF, DSF)

Record the proceeds from the sale of land or buildings. Per RCW 28A.335.130, the proceeds from any sale of school district real property by a board of directors shall be deposited to the Debt Service Fund or the Capital Projects Fund, except for amounts required to be expended for the costs associated with the sale of such property, which moneys may be deposited into the fund from which the expenditure was incurred. For real property to be sold, it must have been declared surplus by the board of directors.

(Reference: RCW 28A.335.090, 28A.335.120, 28A.335.130, 28A.335.240.)

RCW 84.04.090 – Defines “Real Property.”

RCW 84.04.080 – Defines “Personal Property.”

### **9300 Sale of Equipment**

Applicable Fund: (GFL, TVF)

Record the proceeds from the sale of surplus equipment. Monies derived from pupil transportation vehicles shall be deposited in the district’s transportation vehicle fund. Monies derived from other personal property shall be deposited in the district’s general fund. For equipment to be sold, it must be declared surplus by the board of directors, advertised, and at least 30 days must pass before sale.

(Reference: RCW 28A.335.060, RCW 28A.335.180.)

### **9400 Compensated Loss of Capital Assets**

Applicable Fund: (GFL, CPF, TVF)

Record the proceeds from insurance recoveries or other compensation for loss of capital assets. Refer to Revenue Account 2800 Insurance Recoveries for insurance recoveries other than capital assets.

### **9500 Long-Term Financing**

Applicable Fund: (GFL, CPF, TVF)

Record the financial inflows from long-term financing as evidenced by a formal contract for the purchase of specific services or equipment (e.g., leases for the

purchase of equipment). The contract obligates the borrower to make payments in future years.

### ***9600 Sale of Refunding Bonds***

Applicable Fund: (DSF)

Record the proceeds from the issuance of new debt in an advance refunding plus any discount related to underwriter's fees. The contra entry for any discount related to underwriter's fees deducted from the proceeds of a refunding bond sale is a debit to General Ledger Account 535 Other Financing Uses (Actual). Payments made to the escrow agent for underwriter's fees from other resources provided by the school district should be recorded as a debit to General Ledger Account 530 Expenditures. The amount recorded under this account is net of any premium received or discount deducted because the stated rate of interest on the bonds sold was different from the market rate of interest.

### ***9900 Transfers—Redirection of Apportionment***

Applicable Fund: (GFS, GFL, DSF, CPF, TVF)

Record the receipt of nonreciprocal redirections of apportionment from the General Fund to another fund. For guidance on nonreciprocal interfund transfers, refer to Chapter 3 and the section titled Interfund Activities.

### ***9901 Transfers—Other Resources***

Applicable Fund: (GFL, GFL, DSF, CPF, TVF)

Record the receipt of nonreciprocal local resources from one fund to another. For guidance on nonreciprocal interfund transfers, refer to Chapter 3 and the section titled Interfund Activities.

## **FEDERAL ASSISTANCE**

The federal government provides assistance to school districts as aid and reimburse for costs incurred. Most federal financial assistance is in the form of cash awards. However, there are programs that do not involve cash transactions (e.g., food stamps, food commodities, loan guarantees, interest rate subsidies, or insurance). Some programs include both cash and noncash assistance.

Direct federal grants are distinguished from indirect grants by the fact that direct grants are received from a federal department or agency without passing through an intermediary state or local government or other nonfederal agency. Programs provided by the federal government are classified into 15 types of assistance: eight nonfinancial and seven financial.

The financial types of assistance available to school districts are listed below:

- Formula grants
- Project grants
- Direct payments
- Direct loans
- Guaranteed or insured loans
- Insurance
- Sale, exchange, or donation of property and goods

## **Reporting Catalog of Federal Domestic Assistance (CFDA) Numbers**

The Catalog of Federal Domestic Assistance is the basic reference source of federal programs. CFDA numbers are generally five digits with a period between the second and third digits. The first two digits are assigned to the federal awarding agency (e.g., 10.550 is Food Distribution under the National School Lunch Act).

Every effort should be made to obtain the CFDA number for each program for which federal assistance is received. It is best to obtain this information when the contract or agreement is entered into. The catalog of Federal Domestic Assistance is available online at [Assistance Listings](#).

If a program has no identifying number, the first two digits of the assigned two-digit agency number should be used to indicate the federal agency that provided the award. After these digits a period should be placed and the word "unknown" written.

Example: "10.unknown" or "10.999" indicate a program from the Department of Agriculture for which the CFDA number could not be obtained.

Selected two-digit agency numbers are listed here as a reference:

Two-Digit Agency Numbers			
10	Department of Agriculture	47	National Science Foundation
11	Department of Commerce	64	Veterans Affairs, Department of
12	Department of Defense	66	Environmental Protection Agency
14	Department of Housing and Urban Development	81	Department of Energy
15	Department of Interior	83	Federal Emergency Management Agency
16	Department of Justice	84	Department of Education
20	Department of Transportation	85	Scholarship Foundations
42	Library of Congress	93	Department of Health and Human Services
45	National Endowment for the Arts and the Humanities	97	Department of Homeland Security

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