

OSPI Child Nutrition Programs Reference Sheet

Accounting Reporting Codes

Sponsors of the U.S. Department of Agriculture Child Nutrition Programs receive federal and state of Washington funding for operating the programs. These funds are distributed monthly in the form of reimbursement for meals served. Funds are dispersed through either Office of Superintendent of Public Instruction School Apportionment or Agency Financial Reporting System (AFRS).

Accounting reporting codes document the distribution of these funds.

Requirements

- ✓ Public Schools, Tribal Compact Schools, and Charter Schools receive funding through Office of Superintendent of Public Instruction School Apportionment.
 - **Apportionment Revenue Codes** - Used to account for revenues specific to school district programs. Child Nutrition Program funds are designated on apportionment as Program 98.
- ✓ Private organizations and public government agencies receive funding through AFRS, the state of Washington's central hub for accounting information.
 - **AFRS Codes** - Non-numerical codes account for revenues received from Child Nutrition Programs.
- ✓ LEAs must separately identify COVID-19 expenditures on the Schedule of Expenditures of Federal Awards by CFDA number with "COVID-19" as a prefix to the program name.

Other Helpful Child Nutrition Program Accounting Information

- ✓ **Schedule of Expenditures of Federal Awards (SEFA)** - Summarizes federal grant expenditures for the purposes of planning and conducting the single audit. The SEFA requires official program name and the official Catalog of Federal Domestic Assistance (CFDA) number be used.
- ✓ **Catalog of Federal Domestic Assistance Number (CFDA)** - A five-digit (XX.XXX) identification number assigned by the federal government for federal awards received either directly from a federal agency or indirectly through a state agency or local government.



Child Nutrition Program Code Information

This table provides information to help program operators identify Child Nutrition Program reimbursement and complete program reporting. Use the resource section for more information.

Federal Funding

Apportionment Revenue Code	Program	AFRS Codes	CFDA#
6198	National School Lunch Program (NSLP)	NSLP Lunch	10.555
6198-01	Fresh Fruits and Vegetables Program (FFVP)	N/A	10.582
6198-03	Seamless Summer Option (SSO)	N/A	10.555 Lunch 10.553 Breakfast
6198-04	School Breakfast Program (SBP)	NSLP Breakfast	10.553
6198-05	Special Milk Program (SMP)	SMP Special Milk	10.556
6198-06	Emergency Operating Funds School Meals	N/A	10.555
6198-07	Emergency Operating Funds CACFP Meals	N/A	10.558
6198-08 (Use starting September 2021 claim and reporting)	Child and Adult Food Program (CACFP)	CACFP CCC Foods CACFP ACC Foods	10.558
6198-09 (Use starting September 2021 claim and reporting)	Summer Food School Program (SFSP)	SFSP AD/GO	10.559
6198-10	PEBT Administrative Funds	N/A	10.649
6198-11	Supply Chain Assistance Funds	SCA Funds	10.555
6998	USDA Foods for NSLP	N/A	10.555
6998	Cash in Lieu of USDA Foods for CACFP	CACFP CCC CIL	10.558
6198-12	USDA Purchasing Grant	USDA Purchasing Grant	21.027

State Funding

Apportionment Revenue Code	Program	AFRS Codes	CFDA#
4198-01	School Breakfast Meal Assistance Funds	N/A	N/A
4198-03	State Breakfast Co-Pay	N/A	N/A
4198-04	School Lunch Meal Assistance Funds	N/A	N/A
4198-06	State Copay CEP Lunch*	N/A	N/A
4198-07	State Copay CEP Breakfast*	N/A	N/A
4198-05	State Supplement Funds	N/A	N/A

*Washington State Legislature will use federal COVID money for part of this funding.

- CEP Breakfast– Apportionment Revenue Code 6198-13, CFDA# 84.425D
- CEP Lunch– Apportionment Revenue Code 6198-14, CFDA# 84.425D
- CEP – Apportionment Revenue Code 6198-15, CFDA#84.425D

Grant Funding

Apportionment Revenue Code	Program	AFRS Codes	CFDA#
6198	NSLP Equipment Assistance Grant	N/A	10.579
4198-02	Meals for Kids Grant (Meal Access Grant)	N/A	N/A
4198	Summer Meals for Kids Grant	N/A	N/A

Resources

- [Administrative, Budgeting and Financial Reporting Guidance](#)
- [Schedule of Expenditures of Federal Awards Instructions](#)
- [School District Accounting Manual](#)

Acronym Reference

- AFRS- Agency Financial Reporting System
- CFDA- Catalog of Federal Domestic Assistance Number
- CNS- Child Nutrition Services
- LEA- Local Education Agency
- OSPI- Office of Superintendent of Public Instruction
- SEFA- Schedule of Expenditures of Federal Awards
- USDA- United States Department of Agriculture