

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, interest, state allocations, grants, reimbursements, rents, and payments in lieu of property taxes are usually considered to be susceptible to accrual since they are both measurable and available. Property taxes that are measurable but not available (i.e. not expected to be collected within 60 days after the current period) are recorded as deferred revenue. Fines and fees are not accrued because they are not both measurable and available.

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.

School district revenues are classified by fund and by category. These categories are:

<u>CATEGORIES</u>	<u>GENERAL LEDGER ACCOUNT</u>
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 Disadvantaged, No Child Left Behind Act of 2001, 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 Disadvantaged.

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 nonroutine inflows that might otherwise distort the analysis of revenue trends.

Subsidiary accounts in Revenue Accounts 1 through 8 listed on page 1 are summarized in General Ledger Account 960 Revenues and controlled by establishing estimates in Account 510 Estimated Revenues. Revenue Account 9 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 2 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 9 Information Unique to Each Fund for more detail of proper classification of ASB activities.

The following four 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 the following funds, see the chapters indicated for additional information on the applicable revenue accounts. These funds are not included in the "List of Revenue Accounts by Fund" because their account structures are different or there are a very limited number of accounts.

<u>FUND</u>	<u>CHAPTER</u>	<u>SECTION</u>
Associated Student Body (ASB)	IX	ASB
Private-Purpose Trust Fund (PPTF)	IX	TF

LIST OF REVENUES AND OTHER FINANCING SOURCES BY FUND

"na" indicates the account is closed in that fund.

"▶" indicates the account is used in levy base calculation.

Account	Title	GF	DSF	CPF	TVF
7000 Other School Districts (GL 960)					
7100	Program Participation—Unassigned		na		na
7121	Special Education		na	na	na
7131	Vocational Education		na	na	na
7145	Skills Center		na	na	na
7163	Promoting Academic Success		na	na	na
7197	Support Services		na	na	na
7198	School Food Services		na	na	na
7199	Transportation		na	na	na
7301	Nonhigh Participation		na	na	na
8000 Other Entities (GL 960)					
8100	Governmental Entities		na		
8188	Day Care		na	na	na
8189	Community Services		na	na	na
8198	School Food Services		na	na	na
8199	Transportation		na	na	na
8500	Educational Service Districts		na		
9000 Other Financing Sources (GL 965)					
9100	Sale of Bonds				
9200	Sale of Real Property	na			na
9300	Sale of Equipment		na		
9400	Compensated Loss of Capital Assets		na		
9500	Long-Term Financing		na		
9600	Sale of Refunding Bonds	na		na	na
9900	Transfers				

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.

Fund Abbreviations

GF General Fund
 CPF Capital Projects Fund
 DSF Debt Service Fund
 TVF Transportation Vehicle Fund

Deductible Revenues

The following General Fund revenues of the school district reduce the state payment to the district in Revenue 3100 Apportionment. Except for Revenue 5500, debt service, capital project, and transportation vehicle revenues in these accounts are not deductible. For Skamania County districts only, 30 percent of the lesser of the basic education allocation or federal forests revenue is deducted.

- 1400 Local in Lieu of Taxes
- 1600 County-Administered Forests
- 3600 State Forests
- 5400 Federal in Lieu of Taxes
- 5500 Federal Forests

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.

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2171 Traffic Safety—Education Fees

Applicable Fund: (GF)

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: (GF)

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

(Reference: RCW 28A.320.500.)

2186 Community School—Tuition and Fees

Applicable Fund: (GF)

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

(Reference: RCW 28A.620.020.)

2188 Day Care—Tuition and Fees

Applicable Fund: (GF)

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

2200 Sale of Goods, Supplies, and Services—Unassigned

Applicable Fund: (GF, CPF, TVF)

Record revenue derived from the sale of goods, supplies, and services that are not assigned to a specific program.

(Reference: RCW 28A.335.090, 39.33.070.)

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

Applicable Fund: (GF)

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

2245 Skills Center—Sales of Goods, Supplies, and Services

Applicable Fund: (GF)

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 skills center, that is, Program 45.

2288 Day Care

Applicable Fund: (GF)

Record revenue from the sale of goods, supplies, or services by the day 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

Applicable Fund: (GF)

Record revenue from the sales of goods, supplies, or services 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.

2298 School Food Services

Applicable Fund: (GF)

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.)

2299 School Bus Revenue

Applicable Fund: (GF, TVF)

Record revenue from bus riders for the use of the district's school buses. Transportation operation allocation received from the state is recorded in Revenue Account 4199 Transportation—Operations.

2300 Investment Earnings

Applicable Fund: (GF, 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 and/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: (GF, 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.)

2500 Gifts, Grants, and Donations (Local)

Applicable Fund: (GF, 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 9, Section 9.

(Reference: RCW 28A.320.030.)

2600 Fines and Damages

Applicable Fund: (GF, 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.

2700 Rentals and Leases

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

Record revenue from any local non-tax source for which a specific revenue account has not been provided. Include in this account the difference in the amount recorded as revenue and the amount actually deposited (cash over and short).

2910 E-Rate

Applicable Fund: (GF, CPF)

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

3000 STATE REVENUE—GENERAL PURPOSE (GL 960)

3100 Apportionment

Applicable Fund: (GF)

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, 5400, and 5500 are equalized in this account.

3121 Special Education—General Apportionment

Applicable Fund: (GF)

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: (GF)

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: (GF, 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.)

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

3900 Other State General Purpose—Unassigned

Applicable Fund: (GF, 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: (GF, CPF)

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: (GF)

Record revenue from OSPI for programs that provide for the education of students with disabilities including preschool. Also, include revenues for home hospital pursuant to WAC 392-172-218.

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

4126 State Institutions—Special Education

Applicable Fund: (GF)

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 and/or physical deficiency.

4130 State Matching—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 Matching—Paid Direct to Contractor. State assistance moneys paid to districts by state agencies other than OSPI are recorded in Revenue Account 4330 State Matching—Other.

4134 Middle School Career and Technical Education

Applicable Fund: (GF)

Record revenue from OSPI for state approved programs providing Career and Technical Education to middle school students.

(Reference: 2007-09 State Biennial Operating Budget, Section 513(10).)

4155 Learning Assistance

Applicable Fund: (GF)

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: (GF)

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: (GF)

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.

4163 Promoting Academic Success

Applicable Fund: (GF)

Record revenue from OSPI for the additional instruction or remediation of students who have not met standards in one or more content areas of the WASL in the spring of their tenth grade year and on each retake thereafter. School districts may carry over from one year to the next up to 20% of funds allocated under this program; however, carryover funds shall be expended only for promoting academic success programs.

4165 Transitional Bilingual

Applicable Fund: (GF)

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.)

4166 Student Achievement

Applicable Fund: (GF, CPF)

Record revenue from OSPI for student achievement funds to be used to extend learning opportunities, reduce class size, professional development, early assistance for pre-kindergarten students, and building improvement related to class size reduction. Carryover funds shall be recorded as a reservation of fund balance.

4171 Traffic Safety Education—Inactive Account

Applicable Fund: (GF)

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: (GF)

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.)

4175 Professional Development

Applicable Fund: (GF)

Record revenue from OSPI for math and science professional development funding provided in the 2007–09 Biennial Operating Budget.

(Reference: 2007–09 State Biennial Operating Budget, Section 513.)

4188 Day Care

Applicable Fund: (GF)

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

4198 School Food Services

Applicable Fund: (GF)

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: (GF)

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 Matching—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 Matching—Paid Direct to District. State assistance moneys paid to districts by agencies other than OSPI are recorded in Revenue Account 4330 State Matching—Other.

4300 Other State Agencies—Unassigned

Applicable Fund: (GF, CPF)

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: (GF)

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 pursuant to WAC 392-172-218.

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

4326 State Institutions—Special Education

Applicable Fund: (GF)

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 and/or physical deficiency.

4330 State Matching—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 Matching—Paid Direct to District. State assistance moneys paid directly to contractors are recorded in Revenue Account 4230 State Matching—Paid Direct to Contractor.

4356 State Institutions—Centers and Homes

Applicable Fund: (GF)

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: (GF)

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: (GF)

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 Day Care—Other State Agencies

Applicable Fund: (GF)

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

4398 School Food Services

Applicable Fund: (GF)

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: (GF)

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: (GF, DSF, CPF)

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: (GF, 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: Title VIII of the No Child Left Behind Act of 2001.)

5329 Impact Aid—Special Education Funding

Applicable Fund: (GF)

Record revenue from the US Department of Education federal Impact Aid Program as identified on the Voucher for Impact Aid Section 8003(d) payment.

(Reference: Title VIII of the No Child Left Behind Act of 2001.)

5400 Federal in Lieu of Taxes

Applicable Fund: (GF, 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: (GF, DSF, CPF)

Record revenue from the distribution of federal forest fees.

Note: Revenue in this account reduces the state payment to the district in Revenue Account 3100 Apportionment. For Skamania County districts only, 30 percent of the lesser of the basic education allocation or federal forests revenue will be deducted.

6000 FEDERAL REVENUE—SPECIAL PURPOSE (GL 960)

Coding Notes:

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

6100 Special Purpose—OSPI Unassigned

Applicable Fund: (GF)

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
- Learn and Serve
- Linking Education
- Reading Excellence
- REAP
- Teen Aware

6121 Special Education—Medicaid Reimbursements

Applicable Fund: (GF)

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

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.)

6124 Special Education—Supplemental

Applicable Fund: (GF)

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 1997, Public Law 105-17.)

6138 Secondary Vocational Education

Applicable Fund: (GF)

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 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: Improving America’s School Act of 1994, Title VIII; 34 CFR, Part 222.)

6146 Skills Center

Applicable Fund: (GF)

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 skills 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 Disadvantaged

Applicable Fund: (GF)

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:

- 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: No Child Left Behind Act of 2001, Title I, Parts A, B, F, and G, Title X; 34 CFR, Part 200; RCW 28A.300.070; chapter 392-163 WAC.)

6152 School Improvement

Applicable Fund: (GF)

Record revenue from federal grants received through OSPI designed to assist school districts in improving the quality of education. Specific programs include:

- 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—21st Century Learning Centers
- Title V, Part A—Innovative Programs
- Title VI, 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: No Child Left Behind Act of 2001.)

6153 Migrant

Applicable Fund: (GF)

Record revenue from federal grants received through OSPI to assist school districts in providing services to migratory children ages 3 through 21, or until 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: No Child Left Behind Act of 2001, Title I, Part C; 34 CFR, 206; RCW 28A.300.070; chapter 392-164 WAC.)

6154 Reading First

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001, Title I, Part B(1).)

6157 Institutions—Neglected and Delinquent

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001, Title I, Part D subpart 1; 34 CFR, 200.)

6161 Head Start

Applicable Fund: (GF)

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: (GF)

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: No Child Left Behind Act of 2001, Title II, Part B Mathematics and Science Partnerships.)

6164 Limited English Proficiency

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001, Title III.)

6167 Indian Education—JOM

Applicable Fund: (GF)

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 one-fourth degree of Indian blood descendant of a member) of a federally recognized Indian tribal government eligible for service by the Bureau of Indian Affairs 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: 225 CFR, Parts 271 and 273.)

6168 Indian Education—ED

Applicable Fund: (GF)

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, Parts 250 and 251.)

6176 Targeted Assistance

Applicable Fund: (GF)

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: (GF)

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 Day Care

Applicable Fund: (GF)

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

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: 7 CFR, Part 226.)

6189 Other Community Services

Applicable Fund: (GF)

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: (GF)

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, Parts 220, 210, 215, and 245; RCW 28A.235.100; chapter 392-157 WAC.)

6199 Transportation—Operations

Applicable Fund: (GF)

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: (GF, CPF)

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: (GF)

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.)

6224 Special Education—Supplemental

Applicable Fund: (GF)

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 1997, Public Law 105-17.)

6238 Secondary Vocational Education

Applicable Fund: (GF)

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 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: Improving America’s School Act of 1994, Title VIII; 34 CFR, Part 222.)

6246 Skills Center

Applicable Fund: (GF)

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 skills 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 Disadvantaged

Applicable Fund: (GF)

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:

- 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: No Child Left Behind Act of 2001, Title I, Parts A, B, F, and G, Title X; 34 CFR, Part 200; RCW 28A.300.070; chapter 392-163 WAC.)

6252 School Improvement

Applicable Fund: (GF)

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:

- 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—21st Century Learning Centers
- Title V, Part A—Innovative Programs
- Title VI, 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: No Child Left Behind Act of 2001.)

6253 Migrant

Applicable Fund: (GF)

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 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: No Child Left Behind Act of 2001, Title I, Part C; 34 CFR, Part 206; RCW 28A.300.070; chapter 392-164 WAC.)

6254 Reading First

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001, Title I, Part B(1).)

6257 Institutions—Neglected and Delinquent

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001, Title I, Part D, subpart 1; 34 CFR, 200.)

6261 Head Start

Applicable Fund: (GF)

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: (GF)

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: No Child Left Behind Act of 2001, Title II, Part B Mathematics and Science Partnerships.)

6264 Limited English Proficiency

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001, Title III.)

6267 Indian Education—JOM

Applicable Fund: (GF)

Record revenue from federal grants received directly from the Bureau of Indian Affairs to assist school districts in providing supplemental education programs for children who are (1) enrolled members (or at least one-fourth degree of Indian blood descendant of a member) of a federally recognized Indian tribal government eligible for service by the Bureau of Indian Affairs 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: 225 CFR, Parts 271 and 273.)

6268 Indian Education—ED

Applicable Fund: (GF)

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, Parts 250 and 251.)

6276 Targeted Assistance

Applicable Fund: (GF)

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: (GF)

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 Day Care

Applicable Fund: (GF)

Record revenue from federal grants received directly from the federal agency to assist school districts in providing nonprofit child day 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, Part 226.)

6289 Other Community Services

Applicable Fund: (GF)

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: (GF)

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, Parts 220, 210, 215, and 245; RCW 28A.235.100; chapter 392-157 WAC.)

6299 Transportation—Operations

Applicable Fund: (GF)

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: (GF, CPF)

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

6310 Medicaid Administrative Match

Applicable Fund: (GF)

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: (GF)

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

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.)

6324 Special Education—Supplemental

Applicable Fund: (GF)

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 1997, Public Law 105-17.)

6338 Secondary Vocational Education

Applicable Fund: (GF)

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 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: Improving America’s School Act of 1994, Title VIII; 34 CFR, Part 222.)

6346 Skills Center

Applicable Fund: (GF)

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 skills 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 Disadvantaged

Applicable Fund: (GF)

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:

- 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: No Child Left Behind Act of 2001, Title I, Parts A, B, F, and G, Title X; 34 CFR, Part 200; RCW 28A.300.070; chapter 392-163 WAC.)

6352 School Improvement

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001.)

6353 Migrant

Applicable Fund: (GF)

Record revenue from federal grants to assist school districts in providing services to migratory children ages 3 through 21, or until 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: No Child Left Behind Act of 2001, Title I, Part C; 34 CFR, Part 206; RCW 28A.300.070; chapter 392-164 WAC.)

6354 Reading First

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001, Title I, Part B[1].)

6357 Institutions—Neglected and Delinquent

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001, Title 1, Part D; 34 CFR, Part 200.)

6361 Head Start

Applicable Fund: (GF)

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, Part 1300.)

6362 Math and Science—Professional Development

Applicable Fund: (GF)

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: No Child Left Behind Act of 2001, Title II, Part B Mathematics and Science Partnerships.)

6364 Limited English Proficiency

Applicable Fund: (GF)

Record revenue from federal grants to assist school districts in developing and providing services to children with limited proficiency in understanding, speaking, reading, and/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, Parts 500, 501, 524, 525, 526, 548, 561, 562, 573, and 574; Title VII, Part A.)

6367 Indian Education—JOM

Applicable Fund: (GF)

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 one-fourth degree of Indian blood descendant of a member) of a federally recognized Indian tribal government eligible for service by the Bureau of Indian Affairs 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: 225 CFR, Parts 271 and 273.)

6368 Indian Education—ED

Applicable Fund: (GF)

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, Parts 250 and 251.)

6376 Targeted Assistance

Applicable Fund: (GF)

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: (GF)

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 Day Care

Applicable Fund: (GF)

Record revenue from federal grants to assist school districts in providing nonprofit child day 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, Part 226.)

6389 Other Community Services

Applicable Fund: (GF)

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: (GF)

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, Parts 220, 210, 215, and 245; RCW 28A.235.100; chapter 392-157 WAC.)

6399 Transportation—Operations

Applicable Fund: (GF)

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: (GF)

Record as revenue the value of USDA commodities received as reported on the Statement of Commodities Shipped Report (Report #78). 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 (Report #52).

(Reference: 7 CFR, Parts 240, 250, and 251.)

7000 OTHER SCHOOL DISTRICTS (GL 960)

7100 Program Participation—Unassigned

Applicable Fund: (GF, CPF)

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

7121 Special Education

Applicable Fund: (GF)

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

7131 Vocational Education

Applicable Fund: (GF)

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 Skills Center

Applicable Fund: (GF)

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

7163 Promoting Academic Success

Applicable Fund: (GF)

Record revenue from other school districts for student participation in a Promoting Academic Success program.

7197 Support Services

Applicable Fund: (GF)

Record revenue from other school districts to pay 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: (GF)

Record revenue 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: (GF)

Record revenue from other school districts for the reimbursement of transportation expenditures, including income from repair and maintenance services.

(Reference: RCW 28A.160.010.)

7301 Nonhigh Participation

Applicable Fund: (GF)

Record revenue 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)

Record nonfederal resources provided by local agencies, governments, 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: (GF, 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 Day Care

Applicable Fund: (GF)

Record revenue from local governments to provide child day care programs.

8189 Community Services

Applicable Fund: (GF)

Record revenue from local governments for community service activities.

8198 School Food Services

Applicable Fund: (GF)

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: (GF)

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

8500 Educational Service Districts

Applicable Fund: (GF, CPF, TVF)

Record nonfederal revenue from educational service districts.

9000 OTHER FINANCING SOURCES (GL 965)

9100 Sale of Bonds

Applicable Fund: (GF, 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: (CPF, DSF)

Record the proceeds from the sale of land and/or buildings. The account is appropriate in the General Fund as allowed under RCW 28A.335.240, but is limited to the costs incurred in the sale of the property. Proceeds are deposited in the Debt Service Fund if there is outstanding debt on the property. Any remaining proceeds are to be deposited into the Capital Projects Fund. 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: (GF, CPF, TVF)

Record the proceeds from the sale of surplus equipment. The proceeds should be deposited in the fund from which the equipment was purchased. Funds legally open are general, capital projects, and transportation vehicle. 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.335.180.)

9400 Compensated Loss of Capital Assets

Applicable Fund: (GF, 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: (GF, 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., capital 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

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

Record the transfer of moneys from the General Fund to subsidize the purchase of school buses in the Transportation Vehicle Fund. Also record here the transfer of moneys from the General Fund, Transportation Vehicle Fund, and Capital Projects Fund to service the principal and interest payments on nonvoted bonds in the Debt Service Fund.

Any transfer (except those noted below) from the school district's General Fund to any other school district fund is considered to be a transfer of basic education moneys and needs OSPI approval. The redirection of apportionment is considered to be such a transfer. A school district board of directors may request approval from OSPI to transfer (redirect) the district's General Fund basic education allocation to the district's Capital Projects Fund and/or Debt Service Fund by a properly executed board resolution. Such board resolutions shall specify the reason(s) for the transfer and the dollar amount(s) to be transferred. Once basic education allocation moneys are transferred (redirected) to any school district fund, they subsequently cannot be transferred to the credit of another fund.

Exceptions: Transfers from the General Fund which can be made without OSPI approval are:

- a) Transfers to the Transportation Vehicle Fund.
- b) Transfers to the Debt Service Fund to meet debt service requirements on nonvoted bonds issued by the General Fund.
- c) Transfers of federal forest funds to any fund.
- d) Transfers of impact aid to any fund.

FEDERAL ASSISTANCE

Federal assistance is furnished by the federal government to a school district to provide aid or reimburse the district for costs it has 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/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 the two-digit numbers 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 on line at <http://www.cfda.gov/>.

If a program has no identifying number, the first two digits of the assigned two-digit agency number listed below 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" indicates a program from the Department of Agriculture for which the CFDA number could not be obtained.

01	African Development Foundation	42	Library of Congress
02	Agency for International Development	43	National Aeronautics and Space Administration
03	Institute for Museum Services	44	National Credit Union Administration
04	Inter-American Foundation	46	National Labor Relations Board
05	National Endowment for the Arts	47	National Science Foundation
06	National Endowment for the Humanities	53	President's Committee on Employment of People With Disabilities
07	Office of National Drug Control Policy	57	Railroad Retirement Board
08	Peace Corps	58	Securities and Exchange Commission
09	Legal Services Corporation	59	Small Business Administration
10	Department of Agriculture	60	Smithsonian Institution
11	Department of Commerce	61	International Trade Commission
12	Department of Defense	62	Tennessee Valley Authority
13	Central Intelligence Agency	64	Veterans Affairs, Department of
14	Department of Housing and Urban Development	66	Environmental Protection Agency
15	Department of Interior	68	National Gallery of Art
16	Department of Justice	70	Overseas Private Investment Corporation
17	Department of Labor	77	Nuclear Regulatory Commission
18	Federal Reserve System	78	Commodity Futures Trading Commission
19	Department of State	81	Department of Energy
20	Department of Transportation	82	United States Information Agency
21	Department of Treasury	83	Federal Emergency Management Agency
22	Postal Service	84	Department of Education
23	Appalachian Regional Commission	85	Scholarship Foundations
27	Office of Personnel Management	86	Pension Benefit Guaranty Corporation
29	Commission on Civil Rights	87	Consumer Product Safety Commission
30	Equal Employment Opportunity Commission	88	Architectural and Transportation Barriers Compliance Board
32	Federal Communications Commission	89	National Archives and Records Administration
33	Federal Maritime Commission	91	Miscellaneous Foundations and Commissions
34	Federal Mediation and Conciliation Service	92	National Council on Disability
36	Federal Trade Commission	93	Department of Health and Human Services
39	General Services Administration	94	Corporation for National and Community Service
40	Government Printing Office	96	Social Security Administration
41	Interstate Commerce Commission		