

## **Appendix F – Federal Stimulus Account Codes**

This appendix contains the new OSPI Program and Revenue codes that Washington school districts will be required to use for reporting related to programs created by the American Recovery and Reinvestment Act of 2009 (ARRA).

This appendix is broken down into five sections:

- I. Outline: This one-page section provides an overview of the new account codes being created to handle ARRA accounting.
- II. Program Codes: This section contains the expenditure program codes that districts will be required to use when reporting expenditures to OSPI.
- III. Expenditure Matrices: This section contains matrices for each program code, showing what combinations of activities and objects are allowable for each program. A shaded cell means that particular Activity/Object combination is not open for that program.
- IV. Revenue Codes: This section describes the revenue codes for districts to record revenue from grants issued under ARRA.
- V. Fiscal Years Impacted: This section provides an overview of what fiscal years these codes will apply to.

The account codes that are presented in this document represent the codes that school districts will be required to use when reporting their F-195, F-196, and S-275 data to OSPI. Districts currently using these program codes for local expenditure tracking may set up their own program codes, but will be required to perform a year-end crosswalk in their reporting to OSPI using the program codes contained in this document.

## Section I: Outline

### **10 – Federal Stimulus Funding – Outline**

Program	Revenue Code	Existing Expenditure Matrix
11 – Federal Stimulus – Title I	Revenue 6111	Expenditure Matrix 51
12 – Federal Stimulus – School Improvement	Revenue 6112	Expenditure Matrix 52
13 – Federal Stimulus – State Fiscal Stabilization Fund	Revenue 6113	Expenditure Matrix 79
14 – Federal Stimulus – IDEA	Revenue 6114	Expenditure Matrix 24
18 – Federal Stimulus – Competitive Grants		Expenditure Matrix 52
<ul style="list-style-type: none"> <li>• Incentive Grants Awards Through the State (Revenue 6118)</li> <li>• Innovation &amp; Improvement (TIF) (Revenue 6218)</li> <li>• McKinney Vento – Homeless Title X (Revenue 6118)</li> <li>• <i>Also 6318</i></li> </ul>		
19 – Federal Stimulus – Other		Expenditure Matrix 52
<ul style="list-style-type: none"> <li>• Enhancing Education Through Technology – Title IID (Revenue 6119)</li> <li>• Innovation Fund Awards (6219)</li> <li>• <i>Also 6319</i></li> </ul>		

## Section II: Program Codes

### **10 Federal Stimulus Funding**

Responding to a severe economic downturn, in February 2009 President Obama passed the American Recovery and Reinvestment Act of 2009 (ARRA). This Federal stimulus package included several funding sources for school districts to enhance or maintain existing funding amounts.

Several of the programs funded under the ARRA are for programs for which districts may already be receiving other federal funding. However, the ARRA requires a separate accounting for where these stimulus dollars are spent. Therefore, districts receiving grants under the ARRA must record the expenditures related to those grants in the appropriate 10 series program, and to not comingle or mix the grant awards with their non-ARRA counterparts.

All uses of money received under the ARRA should be aligned with the goal of the ARRA to save and create jobs, and to advance reforms. As this level of funding is not expected to be available after September 30, 2011, school districts are encouraged to use these funds to improve teaching and learning, and to use the funds on short-term investments with the potential for long-term benefits.

The President and Secretary of Education are committed to ensuring that ARRA money is spent with an unprecedented level of transparency and accountability. Any district receiving money from ARRA sources must report on the uses of those resources at [www.recovery.gov](http://www.recovery.gov).

### **11 Federal Stimulus – Title I**

Record expenditures for ARRA grant programs approved by OSPI to assist districts in providing services to educationally deprived children living in low-income areas. Allowable expenditures for this program are those that are allowable under Title I Part A of the No Child Left Behind Act of 2001.

School districts must obligate at least 85 percent of all Title I related funds for FY 2009 (School Year 2009-2010) by September 30, 2010, and must obligate the remaining funds by September 30, 2011.

*NOTE:* Pursuant to the ARRA, school districts receiving funding under this portion of the act are required to report to OSPI, by December 1, 2009, a school-by-school listing of per-pupil educational expenditures from State and local sources during the 2008-09 academic year.

## 12 Federal Stimulus – School Improvement

Record expenditures for school improvement programs approved by OSPI that are funded by the ARRA. Allowable expenditures are those related to school improvement as defined in section 1003(g) of the No Child Left Behind Act of 2001.

*NOTE:* Pursuant to the ARRA, school districts receiving funding under this portion of the act are required to report to OSPI, by December 1, 2009, a school-by-school listing of per-pupil educational expenditures from State and local sources during the 2008-09 academic year.

## 13 Federal Stimulus – State Fiscal Stabilization Fund

Record expenditures allowed under the state fiscal stabilization fund created under Title XIV of the ARRA. Allowable expenditures are those that are authorized under:

- The Elementary and Secondary Education Act of 1965 (ESEA).
- The Individuals with Disabilities Education Act (IDEA).
- The Adult and Family Literacy Act.
- The Carl D. Perkins Career and Technical Education Act of 2006.

In addition, these funds may be used for the modernization, renovation, or repair of public schools, including those repairs that are consistent with a recognized green building rating system.

Expenditures that are not allowable in this program include those expenditures related to:

- Maintenance costs.
- Stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public.
- Purchase or upgrade of vehicles.
- Improvement of stand-alone facilities whose purpose is not the education of children, including central office administration or operations or logistics support facilities.

## 14 Federal Stimulus – IDEA

Record expenditures related to special education excess cost grants funded under the ARRA. Appropriate expenditures are those related to the following sections of the Individuals with Disabilities Education Act (IDEA):

- Section 611.
- Section 619 (Preschool grants).

- Part C (Infants and toddlers).

For this federal program, “excess cost” means those expenditures exceeding the minimum average amount that must be spent for the education of children with disabilities. This minimum amount is calculated using a formula in federal regulation. This formula is based on the requirement that an LEA must be able to demonstrate it expended the same amount, or more, of state and/or local resources on the basic education and supplementary services to eligible special education students, exclusive of certain special education expenditures, as they expended for the basic education services to regular students. IDEA resources are intended to supplement and, to the extent practicable, increase the level of state and local moneys expended for the education of special education students and in no case to supplant such state and local funds.

School districts must have spent all funds related to this program by September 30, 2011.

## **18 Federal Stimulus – Competitive Grants**

Record expenditures for competitive grants awarded under the ARRA. The following grants are those that are recorded under this section.

- Additional awards related to the McKinney-Vento Homeless Assistance Act, as a part of the “School Improvement Programs” portion of the ARRA.
- Innovation and Improvement grants (TIF) related to Title V Part D of the Elementary and Secondary Education Act of 1965, as directed by the fifth, sixth, and seventh provisos under the heading “Innovation and Improvement” in the Department of Education Appropriations Act of 2008.
- Subgrants awarded to districts under the State Incentive Grants created under section 14006 of the ARRA.

## **19 Federal Stimulus – Other**

Record expenditures for other grants received under the ARRA not covered above. The grants include:

- Innovation Fund grants awarded under section 14007 of the ARRA.
- Additional awards related to Title II Part D of the Elementary and Secondary Education Act, also known as “Enhancing Education Through Technology,” as a part of the “School Improvement Programs” portion of the ARRA.

## Section III: Expenditure Matrices

**PROGRAM 11 – FEDERAL STIMULUS – TITLE I**

**OBJECTS OF EXPENDITURE**

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'ls Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
15 Public Relations										
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
TOTALS										

**PROGRAM 12 – FEDERAL STIMULUS – SCHOOL IMPROVEMENT**

**OBJECTS OF EXPENDITURE**

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat'ls Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
15 Public Relations										
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
91 Public Activities										
TOTALS										

**PROGRAM 13 – FEDERAL STIMULUS – STATE FISCAL STABILIZATION FUND**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services		Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
28 Extracurricular										
29 Payments to School Districts										
62 Grounds Maintenance										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
68 Insurance										
91 Public Activities										
TOTALS										

**PROGRAM 14 – FEDERAL STIMULUS – IDEA**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services		Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
21 Supervision										
22 Learning Resources										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
TOTALS										

**PROGRAM 18 – FEDERAL STIMULUS – COMPETITIVE GRANTS**

**OBJECTS OF EXPENDITURE**

ACTIVITY	Total	Debit	Credit	Cert.	Class.	Employee	Supplies, Inst	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Mat'ls Noncap	Services		Outlay
		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
15 Public Relations										
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
91 Public Activities										
TOTALS										

**PROGRAM 19 – FEDERAL STIMULUS – OTHER**

**OBJECTS OF EXPENDITURE**

		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies, Inst Mat's Noncap	Purchased Services	Travel	Capital Outlay
ACTIVITY	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
15 Public Relations										
21 Supervision										
22 Learning Resources										
23 Principal's Office										
24 Guidance and Counseling										
25 Pupil Management and Safety										
26 Health/Related Services										
27 Teaching										
29 Payments to School Districts										
63 Operation of Buildings										
64 Maintenance										
65 Utilities										
91 Public Activities										
TOTALS										

## Section IV: Revenue Codes

### **6111 Federal Stimulus – Title I**

Applicable Fund: (GF)

Record revenue from federal ARRA 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. Specific programs include Title I Part A – Basic and those programs funded under the set-aside amount for Title I Part D subpart 2.

Districts must obligate at least 85 percent of all Title I funds received for the 2009-2010 school year, both ARRA and non-ARRA, by September 30, 2010. All remaining Title I funds must be obligated by September 30, 2011.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; No Child Left Behind Act of 2001, Title I Part A.)

### **6112 Federal Stimulus – School Improvement**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received through OSPI for school improvement grants. Schools identified for supplemental services under school improvement should report revenues for services to students from low socio-economic families.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; No Child Left Behind Act of 2001, Section 1003(g).)

### **6113 Federal Stimulus – State Fiscal Stabilization Fund**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received through OSPI related to the State Fiscal Stabilization Fund created in Title XIV of the ARRA.

(Reference: American Recovery and Reinvestment Act of 2009, Title XIV.)

### **6114 Federal Stimulus – IDEA**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received through OSPI 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.

Districts must have obligated all money received for Special Education during the 2009-2010 school year, including both ARRA and non-ARRA funds, by September 30, 2011.

Amounts received under this revenue code are considered as part of the district's IDEA allocation for the purposes of determining an increase related to the Special Education Maintenance of Effort test.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; Individuals with Disabilities Education Act (IDEA) Amendments of 1997, Public Law 105-17.)

**6118 Federal Stimulus – Competitive Grants**

Applicable Fund: (GF)

Record revenue from competitive federal ARRA grants received through OSPI. Grants that should be recorded in this revenue account are the following:

- McKinney-Vento grants received under the “School Improvement Programs” section of the ARRA.
- Incentive Grant Awards related to the State Fiscal Stabilization Fund.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; McKinney-Vento Homeless Assistance Act, Title VII subtitle B.)

**6119 Federal Stimulus – Other**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received through OSPI that are not recorded in other revenue codes. Grants that should be recorded in this revenue code are those related to carrying out Title II, Part D subpart I of the Elementary and Secondary Education Act, also known as “Enhancing Education Through Technology (E2T2),” authorized under the “School Improvement Programs” section of the ARRA.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; No Child Left Behind Act of 2001, Title II Part D subpart I.)

**6211 Federal Stimulus – Title I**

Applicable Fund: (GF)

Record revenue from federal ARRA 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. Specific programs include Title I Part A – Basic and those programs funded under the set-aside amount for Title I Part D subpart 2.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; No Child Left Behind Act of 2001, Title I Part A.)

**6212 Federal Stimulus – School Improvement**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received directly from the federal agency for school improvement grants. Schools identified for supplemental services under school improvement should report revenues for services to students from low socio-economic families.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; No Child Left Behind Act of 2001, Section 1003(g).)

**6213 Federal Stimulus – State Fiscal Stabilization Fund**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received directly from the federal agency related to the State Fiscal Stabilization Fund created under Title XIV of the ARRA.

(Reference: American Recovery and Reinvestment Act of 2009, Title XIV.)

**6214 Federal Stimulus – IDEA**

Applicable Fund: (GF)

Record revenue from federal ARRA 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.

Districts must have obligated all money received for Special Education during the 2009-2010 school year, including both ARRA and non-ARRA funds, by September 30, 2011.

Amounts received under this revenue code are considered as part of the district's IDEA allocation for the purposes of determining an increase related to the Special Education Maintenance of Effort test.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; Individuals with Disabilities Education Act (IDEA) Amendments of 1997, Public Law 105-17.)

**6218 Federal Stimulus – Competitive Grants**

Applicable Fund: (GF)

Record revenue from competitive federal ARRA grants that are received directly from the federal agency. Grants that should be recorded in this revenue code are those received under the “Innovation and Improvement” section of the ARRA.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; No Child Left Behind Act of 2001, Title V Part D subpart 1.)

**6219 Federal Stimulus – Other**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received directly from the federal agency that are not recorded in other revenue codes. Grants that should be recorded in this revenue code are those received under the “Innovation Fund” heading, section 14007 of the ARRA.

(Reference: American Recovery and Reinvestment Act of 2009, Title XIV, Section 14007.)

**6311 Federal Stimulus – Title I**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received from a state agency other than 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. Specific programs include Title I Part A – Basic and those programs funded under the set-aside amount for Title I Part D, subpart 2.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; No Child Left Behind Act of 2001, Title I Part A).

**6312 Federal Stimulus – School Improvement**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received from a state agency other than OSPI for school improvement grants. Schools identified for supplemental services under school improvement should report revenues for services to students from low socio-economic families.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; No Child Left Behind Act of 2001, Section 1003(g).)

**6313 Federal Stimulus – State Fiscal Stabilization Fund**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received from a state agency other than OSPI related to the State Fiscal Stabilization Fund created under Title XIV of the ARRA.

(Reference: American Recovery and Reinvestment Act of 2009, Title XIV.)

**6314 Federal Stimulus – IDEA**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received from a state agency other than OSPI 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.

Districts must have obligated all money received for Special Education during the 2009-2010 school year, including both ARRA and non-ARRA funds, by September 30, 2011.

Amounts received under this revenue code are considered as part of the district's IDEA allocation for the purposes of determining an increase related to the Special Education Maintenance of Effort test.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; Individuals with Disabilities Education Act (IDEA) Amendments of 1997, Public Law 105-17.)

**6318 Federal Stimulus – Competitive Grants**

Applicable Fund: (GF)

Record revenue from competitive federal ARRA grants that are received from a state agency other than OSPI. Grants that should be recorded in this revenue code are those received under the "Innovation and Improvement" section of the ARRA.

(Reference: American Recovery and Reinvestment Act of 2009, Title VIII; No Child Left Behind Act of 2001, Title V Part D subpart 1.)

**6319 Federal Stimulus – Other**

Applicable Fund: (GF)

Record revenue from federal ARRA grants received from a state agency other than OSPI that are not recorded in other revenue codes. Grants that should be recorded in

this revenue code are those received under the “Innovation Fund” heading, section 14007 of the ARRA.

(Reference: American Recovery and Reinvestment Act of 2009, Title XIV, Section 14007.)

## **Section V: Fiscal Years Impacted**

Use of these new account codes will have an impact on school district accounting, budgeting and reporting for several fiscal years.

### Fiscal Year 2008-09

The only account codes that will be open for the 2008-09 fiscal year will be Program 13 (Federal Stimulus – State Fiscal Stabilization Fund) and Revenue 6113. Additional guidance will be forthcoming on the use of these account codes during the 2008-09 fiscal year. Districts will need to include these account codes when they complete their F-196, Annual Financial Statements.

### Fiscal Years 2009-10 and 2010-2011

During these school years, the Federal stimulus program will be in “full swing” and all of the programs may be funded during these two years. Districts receiving ARRA grants will be required to incorporate these account codes into their budgets and annual financial statements for these years.

### Fiscal Years 2011-2012 and beyond

Some of the ARRA programs contain provisions that require districts to have obligated funds by September 30, 2011. For any programs that are either still receiving funding, have carryover funds available, or have obligation requirements, these account codes will remain open and available for the 2011-2012 fiscal year.