OSPI Child Nutrition Programs Reference Sheet

Accounting Reporting Codes—School Year 2026–27

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

Accounting reporting codes document the distribution of these funds.

Requirements

- ✓ Public Schools, Tribal Compact Schools, and Charter Schools receive funding through OSPI School Apportionment.
    - **Apportionment Revenue Codes**—Used to account for revenues specific to school district programs. Child Nutrition Program funds are designated on apportionment as Program 98.
- ✓ Private organizations and public government agencies receive funding through AFRS, the state of Washington's central hub for accounting information.
    - **AFRS Codes**—Non-numerical codes account for revenues received from Child Nutrition Programs.

Other Helpful Child Nutrition Program Accounting Information

- ✓ **Schedule of Expenditures of Federal Awards (SEFA)**—Summarizes federal grant expenditures for the purposes of planning and conducting the single audit. The SEFA requires official program name and the official Assistance Listing Number (ALN) to be used.
- ✓ **Assistance Listing Number (ALN)**—A five-digit (XX.XXX) identification number assigned by the federal government for federal awards received either directly from a federal agency or indirectly through a state agency or local government. Assistance Listing Numbers (ALN) were formerly referred to as the Catalog of Federal Domestic Assistance (CFDA) numbers.
- ✓ **Federal Award Identification Number (FAIN)**—An identification code assigned to a specific financial assistance award by a federal agency for tracking purposes.

Child Nutrition Program Code Information

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

State Funding

Apportionment Revenue Code	Program	AFRS Codes	ALN#	FAIN#
4198-01	School Breakfast Meal Assistance Funds	N/A	N/A	N/A
4198-03	State Breakfast Co-Pay	N/A	N/A	N/A
4198-04	School Lunch Meal Assistance Funds	N/A	N/A	N/A
4198-05	State Supplement Funds	N/A	N/A	N/A
4198-06	State Copay CEP - Breakfast	N/A	N/A	N/A
4198-07	State Copay CEP - Lunch	N/A	N/A	N/A
4198-08	Meals for Kids - Breakfast	N/A	N/A	N/A
4198-09	Meals for Kids - Lunch	N/A	N/A	N/A

Grant Funding

Apportionment Revenue Code	Program	AFRS Codes	ALN#	FAIN#
4198-11	Summer Meals for Kids Grant	N/A	N/A	N/A
4198-12	Breakfast Meals for Kids Grant	N/A	N/A	N/A
6198-06	NSLP Equipment Assistance Grant	N/A	10.579	247WAWA7N8103
6198-10	Team Nutrition Grant	N/A	10.574	248WA100N3503

Federal Funding

Apportionment Revenue Code	Program	AFRS Codes	ALN#	FAIN#
6198	National School Lunch Program (NSLP)	NSLP Lunch	10.555	277WAWA3N1199
6198-01	Fresh Fruits and Vegetables Program (FFVP)	N/A	10.582	277WAWA1L1603
6198-03	Seamless Summer Option (SSO)	N/A	10.555 Lunch 10.553 Breakfast	277WAWA3N1199
6198-04	School Breakfast Program (SBP)	NSLP Breakfast	10.553	277WAWA3N1199
6198-05	Special Milk Program (SMP)	SMP Special Milk	10.556	277WAWA3N1199
6198-08	Child and Adult Food Program (CACFP)	CACFP CCC/ACC Foods	10.558	277WAWA3N1199
6198-08	Cash in Lieu of USDA Foods for CACFP	CACFP CCC CIL	10.558	277WAWA3N2020
6198-09	Summer Food School Program (SFSP)	SFSP AD/GO	10.559	277WAWA3N1199
6998	USDA Foods for NLSP	N/A	10.555	277WAWA3N1199

Resources

- Administrative, Budgeting and Financial Reporting Guidance
- Schedule of Expenditures of Federal Awards Instructions
- School District Accounting Manual

Acronym Reference

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