

Revenue Codes

Revenues received by a local school administrative unit are classified by source of revenue by category and/or purpose within each source. The major sources of revenue are: 1) State; 2) Federal; 3) County appropriations; 4) Supplemental Taxes; and 5) Other revenues.

NOTE: When possible, program report codes should be used with revenue codes to segregate a broad revenue category into its component parts. Also, the fourth digit of the revenue code may be used to further break down revenues to a more detailed level.

Revenues from State and Federal Sources (3000)

These revenues provide financial support to the local school administrative unit from the Department of Public Instruction and from other sources of state and federal funds.

3100 State Public School Fund Revenue

Include revenues allocated via the allotment process (and appearing on the allotment report) by the Department of Public Instruction from which expenditures for current operations are made by writing a warrant on the State Treasurer.

Other State Allocations for Current Operations (3200) and (3300)

3200 State Revenue - Other Funds

Include revenues awarded directly by a state agency, which are not via the Department of Public Instruction allotment process (and not appearing on the allotment report.) (Local use)

3211 Textbooks

Include revenues received from the Department of Public Instruction for the purchase of textbooks.

3250 Sales and Use Tax Revenue

Include revenues received from the NC Department of Revenue for the reimbursement of sales and use tax expenditures from the previous fiscal year. (Local use)

State Allocations Restricted to Capital Outlays (3400)

3400 State Allocations Restricted to Capital Outlays

Includes all revenues received from the Department of Public Instruction, and other state agencies for capital outlay. The specific program or area in which this revenue is being used **must** be indicated by PRC in order to designate the distinction of funding sources.

3460 Public School Capital Fund - Lottery

Include revenues received from the State of North Carolina under the North Carolina State Lottery Act (Local Use).

Revenues from Federal Sources - Unrestricted (3500)

3590 Unrestricted Federal Grants

Include revenues received from the federal government from grants, which are unrestricted as to use and are not elsewhere classified. (Local Use)

Revenues from Federal Sources - Restricted Grants (Received through DPI) (3600)

3600 Federal Fund Revenue

Include revenues received through the Department of Public Instruction by way of deposits to the state level Unit Disbursing Account at the State Treasurer. **(The program report code must be used to indicate the specific federal funding source.)**

NOTE: The final two digits of the purpose code may be used to indicate fiscal year by those units wishing to track funds by fiscal year's identity.

Revenues from Federal Sources - Other Restricted Grants (Received directly by local school administrative unit) (3700) (All Local Use)

3700 Federal Revenue – Other Funds

Include revenues received directly from the federal government, or from other sources which are federal funded. These are funds which are not part of the allocation process from DPI, nor reflected on the DPI allotment form. **(The program report code must be used to indicate the specific federal funding source.)**

Other Revenues from Federal Sources - Restricted Grants (38XX)

3800 Other Restricted Grants

This includes other revenues that are not USDA Grants and currently can be identified using the appropriate PRC. Currently, the old 3840 Indian Education Act and old 3860 ROTC will be the only two identified here. **(The program report code **must** be used to indicate the specific federal funding source.)**

3811 USDA Grants - Regular

Include revenues received from the Department of Public Instruction for the United States Department of Agriculture Grants - Regular for school food services.

3812 USDA Grants - Cash in Lieu of Commodities

Include revenues received from the NC Department of Health and Human Services (DHHS) for the United States Department of Agriculture in lieu of USDA commodity foods.

3813 USDA Grants - Non-Food Assistance

Include revenues received from the Department of Public Instruction from the United States Department of Agriculture for the procurement of capital equipment.

3814 USDA Grants - Summer Feeding Programs

Include revenues received from the Department of Public Instruction from the United States Department of Agriculture Grants - Summer Feeding Program for school food service.

3815 USDA Grants - Commodities Used

This revenue represents the value of commodity foods used.

3816 USDA Grants – Fresh Fruit and Vegetable

This revenue received from the Department of Public Instruction from the United States Department of Agriculture for the Fresh and Vegetable program in selected school food services.

3817 USDA Grants - Child and Adult Care Food Program (CACFP)

Include revenues received from the NC Department of Health and Human Services (DHHS) for the United States Department of Agriculture Grants – for meals service in the At-Risk Afterschool Meals Program.

3850 Titles IV and VI of Civil Rights Act

Include revenues received from Titles IV and VI of Civil Rights Act grants.

Revenues from Local and Other Sources (4000)

These revenues provide financial support to the local school administrative unit from county taxes, supplemental school taxes, and various sources other than the Federal Government and the Department of Public Instruction.

Local Sources General (4100)

4110 County Appropriation

Include revenues provided to the local school administrative unit by the county for general purposes pursuant to G.S. 115C-429 and G.S. 115C-437.

4120 Supplemental Taxes - Current Year

Include revenues received from taxes levied on behalf of the local school administrative unit pursuant to G.S. 115C-511 for the current year.

4130 Supplemental Taxes - Prior Years

Include revenues received from taxes levied on behalf of the local school administrative unit pursuant to G.S. 115C-511 for prior years subject to the provisions of G.S. 159-27.

Local Government Sales Tax (4140)

4140 Local Government Sales Tax

Include revenues received from local government non-restricted sales tax sources.

Local Sources - Tuition and Fees (4200)

4210 Tuition

Include revenues received as tuition for before and after school care programs, community services, civic activities, etc. **(The program report code must be used to indicate the specific federal funding source)**

4220 Fees

Include revenues received as fees for before and after school care programs, community services, civic activities, etc. **(The program report code must be used to indicate the specific federal funding source)**

Local Sources - Revenues (4300)

431X Sales Revenues - Child Nutrition

4311 Sales - Breakfast - Full Pay

Include revenues received from full pay breakfasts.

4312 Sales - Breakfast - Reduced

Include revenues received from reduced breakfasts.

4313 Sales - Breakfast - Adults

Include revenues received from adult breakfasts.

4314 Sales - Lunch - Full Pay

Include revenues received from full pay lunches.

4315 Sales - Lunch - Reduced

Include revenues received from reduced lunches.

4316 Sales - Lunch - Adults

Include revenues received from adult lunches.

4317 Sales - Special Milk Program

Include revenues received from special milk program.

4318 Sales - Supplemental Sales

Include revenues received from supplemental sales.

4319 Sales - Other

Include other revenues received from sales not elsewhere classified.

432X Catered Meals

4321 Catered Breakfasts

Include revenues received from catered breakfasts.

4322 Catered Lunches

Include revenues received from catered lunches.

4323 Suppers and Banquets

Include revenues received from suppers and banquets.

4324 Catered Supplements

Include revenues received from catered supplements. This would include snacks, etc., (other than breakfast, lunch, or supper).

433X Supplements

4331 Paid Student Meal Supplement

Include revenues received from full pay supplements.

4332 Reduced Student Meal Supplement

Include revenues received from reduced supplements.

4333 Other Snack Revenue

Include revenues for snacks that are not listed above.

434X Kindergarten Breakfast

4341 State Reimbursement – Reduced-Price Breakfast

Include revenues received from state funds for reduced price breakfasts.

4350 Local Revenue for Paid Lunch Equity

Include revenue received from local funds to support the paid lunch equity.

Local Sources - Unrestricted (4400)

4410 Fines and Forfeitures

Include revenues received by the local school administrative unit pursuant to G.S. 115C-452.

4420 Rental of School Property

Include revenues received for the use of school property by anyone other than the local school administrative unit. This includes fees received for use of school buildings for elections or other civic and public meetings as well as for rents received on longer-term leases of school real property.

4430 Contributions and Donations

Include gifts, contributions, and donations received from private, non-governmental sources.

4440 ABC Revenues

Include revenues received by the local school administrative unit from ABC profits because of specific legal requirements applying to local ABC boards.

4450 Interest Earned on Investments

Include interest or other revenues received from the investment of idle funds pursuant to G.S. 115C-443.

NOTE: These revenues must be credited to the fund from which the money was invested.

4470 Income from Endowment and Other Trust Funds

Include revenues received from endowment and other trust funds prior to expenditures to outside persons or agencies.

4480 Warehouse Revenue

Include revenue received from Central Warehouse operations.

4490 Other Local Operating Revenues

Include operating revenues from local sources not elsewhere classified, such as restitutions.

Local Sources - Restricted (4800)

4810 Bond and Note Proceeds

Include revenues received from the county out of the proceeds of bonds and notes sold for school purposes. Includes revenues from proceeds of School Literary Fund Notes. This revenue is actually the county appropriation from one or more bond funds, certificates of participation (COPS), and revenues received from the proceeds of installment purchases entered into by the county to acquire assets for the unit under the authority of G. S. 153A-158.1.

4811 County Installment Purchases

Include revenues received from the proceeds of installment purchases entered into by the county to acquire assets for the unit under the authority of G.S.160A-20 and G.S.153A-158.1.

4812 Restricted Sales Taxes

Include revenues received from the county, which are restricted for county use for either school capital outlay or debt service under G.S.105, Articles 40 and 42.

4820 Disposition of School Fixed Assets

Include revenues received from the sale or other disposition of school fixed assets. Includes the proceeds of the sale of school fixed assets, and revenues from the sale of scrap or salvage from school fixed assets.

4830 Federal Revenue Sharing

Include revenues received from the county out of the county's Federal Revenue Sharing entitlement. This revenue is actually a part of the county's federal revenue sharing, which has been appropriated to the schools.

4840 Insurance Settlement on School Property

Include monies received in settlement of insurance claims, which arise out of the loss, or destruction of school property that, under current law, would be purchased from the Capital Outlay Fund.

4850 Lease Purchase/Installment Purchases

Include revenues received from the proceeds of purchase agreements entered into by the unit as authorized by G.S.115C-528. (For financial reporting, this account would be classified as an Other Financing Source.)

4860 Installment Purchases-Guaranteed Energy Savings Contract

Include revenues received from the proceeds of guaranteed energy savings contracts entered into under G.S.143-64.17C. (For financial reporting, this account would be classified as an Other Financing Source.)

4880 Indirect Cost Allocated

Include in the Local Current Expense Fund the amounts received from indirect cost allocations. Include in the Child Nutrition Fund the amount of indirect cost charged to a Federal Grant, but not reimbursed to Local Current Expense Fund.

4890 Other Restricted Local Sources

Include revenues received from local sources for restricted purposes, which are not elsewhere classified.

Special Revenue Services (4900)

4910 Fund Balance Appropriated

This code is used for budgetary purposes only. It records the amount of unexpended revenue from prior years which is being carried forward to balance the budget in the budget year pursuant to G.S. 115C-425. Under no circumstances should actual revenues be recorded in this account.

Fund Transfers (4920)

NOTE: The following six accounts are intended to include all receipts from other funds that are transfers of resources rather than payments for specific services or reimbursements for joint expenditures.

4921 Transfer from the State Public School Fund

- 4922 Transfer from the Local Current Expense Fund
- 4923 Transfer from the Federal Grants Fund
- 4924 Transfer from the Capital Outlay Fund
- 4925 Transfer from the Multiple Enterprise Fund
- 4926 Transfer from Special Funds of Individual Schools
- 4930 Special Reimbursement Services

This account should be used to record reimbursement to an enterprise funds for allowable expenditures incurred as a result of COVID-19 and being funded through the Coronavirus Relief Fund.