

## 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.

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

#### 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)

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

#### 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.

#### 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.

## 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.

### 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 (After School Snacks)

4331 Paid Student Meal Supplement  
Include revenues received from full pay supplements.

4332 Reduced Student Meal Supplement  
Include revenues received from reduced supplements.

## --434X Kindergarten Breakfast

4341 State Reimbursement - Kindergarten Breakfast

## Local Sources - Unrestricted (4400)

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.

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.**

4490 Other Local Operating Revenues

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

## Local Sources - Restricted (4800)

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.

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.

**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