

## Chapter Three

### Revenue Accounts

This chapter provides revenue account numbers and related definitions.

- 3100 Federal Direct. Revenue received by the district directly from the federal government without the state as a distributing agency.
- 3120 Federal Impact Funds. Funds provided to the district as non-earmarked funds to be used for the support of the total school program when increased enrollment is attributable to federally connected activities.
- 3121 Federal Impact, Current Operations. These are non-earmarked funds, accounted for through the district school fund, to be used for the support of the total school program. A district may qualify for revenue from this source during any school year, when minimum conditions are met. In order to be eligible, not less than three percent (3%) of the total average daily attendance (K-12) must result from pupils who have a parent employed on an eligible federally owned property within the state of Florida. The parent may be a member of the Armed Forces stationed on such property as a private individual, a civil service employee, or an employee of a contractor working on this property. Application forms and instructions are available from the Department of Education.
- 3170 Workforce Investment Act. Amounts received directly to assist in providing job training and employment opportunities for the economically disadvantaged unemployed, and to assure that training and other services lead to maximum employment opportunities.
- 3180 Community Action Programs. Funds provided by the federal government for community action programs to help urban and rural communities mobilize their resources to combat poverty.
- 3190 Other Federal Direct. Other amounts received directly from the federal government.
- 3191 R.O.T.C. Amounts received to assist districts in establishing Reserve Officers Training Corps programs.
- 3199 Miscellaneous Federal Direct. Other sources of direct federal funding not previously classified.
- 3200 Federal Through State. Federal funding distributed through the state to the district.
- 3201 Vocational Education Acts. Formula grant funds provided to assist in conducting and strengthening vocational education programs.
- 3202 Medicaid. Funds received as reimbursement through the federal Medicaid program.

- 3220 Workforce Investment Act. Amounts received to assist in providing occupational training for the unemployed that cannot obtain appropriate full-time employment without training.
- 3226 Eisenhower Math and Science. Funds received to improve the skills of teachers and the quality of instruction in mathematics and science in elementary and secondary schools.
- 3227 Drug Free Schools. Funds received for drug and alcohol abuse education and prevention programs.
- 3230 Individuals with Disabilities Education Act (IDEA). Amounts received from grants for handicapped students, including preschool children ages 3-5.
- 3240 Elementary and Secondary Education Act, Title I. Amounts received from grants to assist in the education of disadvantaged and handicapped students.
- 3251 Adult General Education. Funds provided to encourage and expand basic educational programs for adults.
- 3253 Vocational Rehabilitation. Funds provided for vocational rehabilitation training.
- 3255 National Forest Funds. Revenue received by a district from the sale of timber and forest products from a national forest within the boundaries of the county.
- 3260 National School Lunch Act. Funds, grants-in-aid, and other assistance for providing an adequate supply of foods and facilities for the establishment, maintenance, operation, and expansion of nonprofit school lunch programs.
- 3261 School Lunch Reimbursement. Federal reimbursement distributed by the state for lunches served through this program.
- 3262 School Breakfast Reimbursement. Federal reimbursement distributed by the state for breakfasts served through this program.
- 3263 After School Snack Reimbursement. Federal reimbursement distributed by the state for snacks served through this program.
- 3264 Child Care Food Program. Reimbursements for food served in daycare centers, including food and milk reimbursements.
- 3265 U.S.D.A. Donated Commodities. This account reflects the fair market value of foods donated by USDA.
- 3266 Cash in Lieu of Donated Foods. Amounts received in cash through the donated food program.
- 3267 Summer Food Service Program. Reimbursement for feeding programs, usually conducted during the summer, that are not part of the regular school lunch reimbursement program.

- 3268     Nutrition Education and Training Program. Funding for training of children, teachers and school food service personnel on nutrition and health.
- 3269     Other Food Services. Other food service revenue not previously classified.
- 3270     Elementary and Secondary Education Act (ESEA), Title VI.
- 3290     Other Federal Through State. Other federal funds received from the state. Accounts 3291-3293 are provided for federal funds administered through the state for programs for Cuban, Haitian, Indo-Chinese, or other refugee students.
  - 3291     Cuban and Haitian Refugee Program.
  - 3292     Transition Program For Refugee Children.
  - 3293     Emergency Immigrant Education Program.
  - 3293     Miscellaneous Federal Through State. Other sources of federal through state revenues not previously classified.
- 3300     Revenue from State Sources.
  - 3310     Florida Education Finance Program (FEFP). Revenue received for current operations under this program.
    - 3315     Workforce Development. Amounts received from state funded program for adult education.
    - 3316     Workforce Development Capitalization Incentive Grant. Grant funds provided by the state to defray costs associated with the start up or expansion of workforce development programs.
    - 3318     Adults With Disabilities. Amounts received from the state to fund programs for adults with disabilities.
  - 3320     State Auto License, CO&DS. Since January 1, 1953, all state appropriations for Capital Outlay and Debt Service have been secured through the first receipts from the sale of state automobile license tags. The amount is computed pursuant to Section 236.602, F.S. These funds are earmarked for approved capital outlay and debt service by the Constitution and State Board of Education rules. Separate depository accounts are required for these funds.
    - 3321     CO&DS Distributed. Funds remitted by the state to the district that are available for approved projects.

- 3322 CO&DS Withheld for SBE/COBI Bonds. Section 18, Article XII of the Constitution, authorizes the State Board of Education to sell bonds and revenue certificates for and on behalf of district school boards. These bonds, when issued, must be retired from a portion of the Capital Outlay and Debt Service funds available to participating districts. The state acts as fiscal and paying agent for the districts and computes the annual requirement for reserves, principal, interest, and other debt service items. The debt service requirement is deducted from the district's CO&DS funding and the amounts needed for reporting these items are provided by the Department of Education.
- 3323 CO&DS Withheld for Administrative Expense. The state acts as paying agent for SBE bonds and plan review. The Constitution, implemented by State Board rules, authorizes a minor charge for these services. **This is a book entry provided by the state.**
- 3324 Cost of Issuing SBE/COBI Bonds. An additional charge made of districts participating in the SBE bond sale during the current fiscal year. **This is a book entry provided by the state.**
- 3325 Interest on Undistributed CO&DS. Interest earnings on CO&DS funds held in trust for distribution to districts in the subsequent fiscal year.
- 3326 SBE/COBI Bond Interest. Interest earnings from required reserve maintained during the first three years of each SBE bond issue as provided by the resolution authorizing sale of SBE bonds. The reserve is invested by the state and each district is credited with the pro rata share of interest earnings. The amount of the revenue will be provided by the Department of Education.
- 3330 Categorical State Sources.
- 3334 Florida Teacher's Lead Program. Funds received for disbursement in the form of stipends to classroom teachers for materials and supplies to be used by students assigned to the teachers.
- 3335 Diagnostic and Learning Resources Centers. Funds for use in promotion of an exceptional child program usually restricted by an approved plan or budget.
- 3336 Instructional Materials. Funding allocation for instructional materials. Does not include receipts from collections for lost or damaged textbooks or sale of textbooks.
- 3337 School Breakfast Supplement. Revenue received for the elementary student breakfast supplement pursuant to Section 228.195, F.S.
- 3338 School Lunch Supplement. State reimbursement to the districts for required matching of Federal funds.

3340 Other State Revenue.

- 3341 Racing Commission Funds. Revenue provided to districts pursuant to law from racetrack receipts. Funds may be restricted by terms of this act. (Racetrack funds provided by the Board of County Commissioners as a grant, rather than from a legal requirement, should be recorded in account 3440, Gifts, Grants, and Bequests.)
- 3342 State Forest Funds. Amounts received by those districts in which a state forest is located.
- 3343 State License Tax. Receipts provided from mobile home licenses in accordance with Section 320.081, F.S.
- 3344 District Discretionary Lottery Funds. Funding allocated from the Educational Enhancement Trust Fund pursuant to appropriation by the Legislature.

3350- Other Categorical Sources.  
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- 3354 Transportation. Funding provided by the state for student transportation per Section 236.083, F. S.
- 3361 School Recognition Funds. Funding for the School Recognition Program awarded to schools that sustain high performance or demonstrate substantial improvement in student performance.
- 3362 Teacher Recruitment and Retention. Revenue received for the recruitment and retention of full-time instructional personnel.
- 3363 Excellent Teaching Program. Revenue received in the amount of the employer's share of Social Security and Medicare taxes for those teachers who qualify for national board certification and receive bonuses in accordance with Section 236.08106, F.S.
- 3372 Preschool Projects. Programs and initiatives designed to provide funding and services in local communities to children, birth to five years of age, and their families. Includes Prekindergarten Early Intervention, Florida First Start, Collaborative Partnership Incentives, Migrant Pre-School, and Regional Assistance.
- 3373 Reading Programs. Revenue received for intensive reading programs targeted at improving the reading proficiency of students.
- 3375 Public School Technology. Revenue received to enhance the use of technology in the instruction of students.
- 3376 Teacher Training. Revenue received for teacher training including the funds required for inservice personnel training as prescribed in Section 236.081(3), F.S.

- 3378 Full Service Schools. Funding received for the continuation and expansion of the Full Service Schools project.
- 3390 Miscellaneous State Revenue. Other amounts received from the state.
- 3391 Public Education Capital Outlay (PECO). Capital outlay funds derived from the Gross Receipts Tax and distributed pursuant to Section 235.435, F.S. Funds are distributed based upon cash flow needs for projects rather than in a lump sum or annual disbursement. Allocations are initially recorded as deferred revenue with revenue recognition on issuance of an encumbrance authorization.
- 3392 Classrooms First Program. Funding provided for the Classroom First Program pursuant to Section 235.187, F.S., for the construction, renovation, remodeling, repair, or maintenance of education facilities; or debt service on Classrooms First bonds. Allocations are initially recorded as deferred revenue with revenue recognized on issuance of an encumbrance authorization.
- 3393 School Infrastructure Thrift (SIT) Program. Revenue awarded through the SIT program pursuant to Section 235.2155, F. S.
- 3394 Effort Index Grants. Revenues received through Effort Index Grants for educational facilities construction projects pursuant to Section 235.186, F. S.
- 3395 Smart Schools Small County Assistance Program. Funding provided to small counties for the construction, expansion, repair, and renovation of school facilities. The program is a supplement to the Special Facilities Construction Account.
- 3396 Class Size Reduction/Capital Outlay. Capital outlay funds received for the construction of classroom facilities to serve public school students in kindergarten through grade 3.
- 3397 Charter School Capital Outlay Funding. Capital outlay funds provided to charter schools pursuant to Section 228.0561, F.S.
- 3399 Other Miscellaneous State Revenue. Other sources of state funding not previously classified.
- 3400 Revenue From Local Sources.
- 3410 Taxes. Taxes levied by a school system on the assessed valuation of real and personal property located within the district. The budgeted tax revenues must represent at least 95 percent of the yield from the proposed millage (millage x assessed valuation x 95%).
- 3411 District School Taxes. Tax revenues generated from the operating tax millage.

- 3412 District I. & S. Taxes. Amounts from special tax millages levied for the purpose of retiring indebtedness pursuant to SBE Rule 6A-1.037 and authorizing statutes.
- 3413 District Local Capital Improvement Tax. Revenues generated from a tax levy authorized by Section 236.25(2), F.S. for the District Capital Improvement Fund. With school board approval, up to two mills may be levied without voter approval, however, district school boards may include a special tax levy on the ballot submitted to the electorate at the district biennial election.
- 3418 Local Sales Tax. Funds received from a capital outlay sales surtax levied under the authority of a school district or through an interlocal agreement in which the surtax was levied under the county's authority as provided by Section 212.055, F.S.
- 3421 Tax Redemptions. Revenue received during the fiscal year from the clerk of the circuit court for tax redemptions and from the sale of lands acquired for delinquent taxes.
- 3422 Payment in Lieu of Taxes. Amounts received from a local housing authority or similar agency in lieu of the payment of taxes.
- 3423 Excess Fees. All excess fees received from the tax collector.
- 3424 Tuition. Amounts received for the education of nonresidents as prescribed by Section 228.121, F.S.
- 3425 Rent. Amounts received from the rental of property owned by the district and currently used for school purposes or rent from property other than school facilities.
- 3430 Interest, Including Profit on Investment. Interest earnings from amounts held in daily balances, savings accounts, time deposits, or investments. Also, profit on the sale of investments. (Interest or profit should be recorded in the fund that produced the earnings unless specified otherwise by bond resolution or legal documents.)
- 3431 Interest on Investments. Interest earnings on investments in United States Treasury bills, notes, bonds, savings accounts, time certificates of deposit, mortgages, or other interest-bearing obligations.
- 3432 Gain on Sale of Investments. Gains realized from the sale of investments, i.e., the excess of sales proceeds over cost or other basis at the date of sale.
- 3433 Net Increase (Decrease) in the Fair Market Value of Investments. Account established to recognize the change in fair value of investments in accordance with Governmental Accounting Standards Board (GASB) Statement 31.

- 3440 Gifts, Grants, and Bequests. Amounts received from a philanthropic foundation, private individual or organization, or county commission for which no repayment or special service to contributor is expected.
- 3450 Food Service. Revenue received from sale of meals and other related food service activities, including receipts from other agencies or projects for meals provided under contract to various groups or agencies. The following accounts are provided to further classify the various types of receipts such as breakfast, lunch, milk, etc., as required by approved forms.
- 3451 Student Lunches.
- 3452 Student Breakfasts.
- 3453 Adult Breakfasts/Lunches.
- 3454 Student and Adult a la Carte.
- 3455 Student Snacks.
- 3456 Other Food Sales.
- 3460 Student Fees. Student fees which are authorized by statute and established by the school board.
- 3461 Adult General Education Course Fees. Fees charged to adult students for enrollment in adult general education courses as authorized by Section 239.117, F.S., and annual appropriations provisions.
- 3462 Postsecondary Vocational Course Fees. Fees charged to adult students enrolled in adult vocational courses as authorized by appropriations proviso and Section 239.117, F.S.
- 3463 Continuing Workforce Education Course Fees. Fees charged pursuant to Section 239.117, F.S.
- 3464 Capital Improvement Fees. Capital improvement fees charged to students enrolled in postsecondary adult vocational or adult general courses pursuant to Section 239.117, F.S.
- 3465 Postsecondary Lab Fees. Lab fees charged to students enrolled in postsecondary adult vocational or adult general courses pursuant to Section 239.117, F.S.
- 3465 Lifelong Learning Fees. Fees for adult noncredit courses defined by Section 239.105, F.S. and charged pursuant to appropriations proviso.
- 3468 Financial Aid Fees. Fees charged to adult students enrolled in adult vocational and adult general education courses authorized by Section 239.117, F.S. and appropriations proviso.

- 3469 Other Student Fees. Other student fees authorized by statute and not specified above.
- 3470 Other Fees. Other fees authorized by statute and established by the school board.
- 3471 Preschool Program Fees. Fees charged for preschool programs pursuant to Section 228.061(1), F.S.
- 3472 Prekindergarten Early Intervention Fees. Fees charged for prekindergarten early intervention programs pursuant to Section 228.061(2), F.S.
- 3473 School-Age Child Care Fees. Fees charged for school-age child care programs pursuant to Section 228.061(3), F.S.
- 3479 Other Schools, Courses, and Classes Fees. Other student fees authorized by 228.061(4), F.S.
- 3480 Operating Revenues. Proprietary fund revenues directly related to the fund's primary activities. These revenues consist primarily of user charges for goods and services.
- 3481 Charges for Services. Operating revenues generated by a proprietary fund from rendering services to customers.
- 3482 Charges for Sales. Operating revenues generated by a proprietary fund from the sale of goods to customers.
- 3484 Premium Revenue. Operating revenues generated by a proprietary fund from insurance premiums.
- 3489 Other Operating Revenue. Other operating revenues generated by a proprietary fund not previously classified.
- 3490 Miscellaneous Local Sources. Other amounts received from local sources.
- 3491 Bus Fees. Fees received for the use of school buses (except for school activities) including payments from other districts.
- 3492 Transportation Services Rendered for School Activities. Amounts received from school internal accounts in payment of transportation costs for school related activities such as football games, band, or field trips.
- 3493 Sale of Junk. Amounts received from the sale of items classified as junk for salvage or recycle purposes.
- 3494 Receipt of Federal Indirect Cost Rate. Amounts received from federal contracted programs for indirect expenses when an indirect cost rate has been approved by the Department of Education.

- 3495 Other Miscellaneous Local Sources. Other miscellaneous revenues not previously classified.
  - 3496 Impact Fees. Revenue received from intergovernmental agencies derived from fees assessed for development of real property.
  - 3497 Refunds of Prior Year's Expenditures.
  - 3498 Collections for Lost, Damaged, and Sold Textbooks. Amounts received locally for lost and damaged textbooks and sales of textbooks.
  - 3499 Receipts of Food Service Indirect Costs. Collections from the Food Service Fund for indirect costs.
- 3600- Other Financing Sources. Increases in current financial resources other than revenues.  
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- 3600 Transfers. Nonreciprocal interfund activity represented by disbursement of cash or goods from one fund within the district to another fund without an equivalent return and without a requirement for repayment.
- 3610 Transfers from General Fund. Amounts received from the general fund with no return or requirement for repayment.
  - 3620 Transfers from Debt Service Funds. Amounts received from debt service funds with no return or requirement for repayment.
  - 3630 Transfers from Capital Projects Funds. Amounts received from capital projects funds with no return or requirement for repayment.
  - 3640 Transfers from Special Revenue Funds. Amounts received from special revenue funds with no return or requirement for repayment.
  - 3650 Interfund. Amounts received from one fund by another fund within the same fund type with no return or requirement for repayment .
  - 3660 Transfers from Permanent Funds. Amounts received from permanent funds with no return or requirement for repayment.
  - 3670 Transfers from Internal Service Funds. Amounts received from internal service funds with no return or requirement for repayment.
  - 3680 Transfers from Trust Funds. Amounts received from trust funds with no return or requirement for repayment.
  - 3690 Transfers from Enterprise Funds. Amounts received from enterprise funds with no return or requirement for repayment.
- 3700 Long-term Debt Proceeds and Sales of Capital Assets. Increases in current financial resources resulting from the receipt of long-term debt proceeds and sales of capital assets.

- 3710 Sale of Bonds. Proceeds from the sale of bonds. The par value or discounted amount realized from the sale should be credited to this account in the Capital Projects Fund. Any premium or accrued interest is used to reduce the interest payable on the issue and should be credited to Accrued Interest Payable in the debt service fund until the first interest payment date following the date of sale.
- 3711 SBE/COBI Bonds. Proceeds from sale of State Board of Education Bonds. Section 18, Article XII, of the State Constitution authorizes district school boards to request the State Board of Education to issue bonds for and on behalf of the local school boards. These bonds do not have to be approved in an election or referendum. The Department of Education acts as agent for the district school board in preparing the resolutions for validation proceedings, requesting bids, printing and delivering the bonds sold, computing the required reserve and the annual amount for the payment of principal, interest and bank charges.
- 3712 District No. 1 Bonds. Proceeds of District No. 1 bonds as authorized by Florida Statutes. This type of indebtedness is usually retired by a special tax levy on the non-exempt assessed value of the real and personal property within the district that issued the bonds.
- 3713 Race Track Revenue Bonds. Proceeds of bonds pursuant to special act of the Legislature pledging race track revenue accruing to the district.
- 3714 Motor Vehicle License Revenue Bonds. Proceeds of bonds pledging motor vehicle license revenue distributed to the districts by the state.
- 3715 Proceeds of Refunding Bonds.
- 3716 Sales Surtax Bonds. Proceeds from bonds issued for capital facilities acquisition and construction. The debt is secured by the pledge of sales tax revenue authorized by Section 212.055, F.S.
- 3720 Loans. Proceeds of loans not repaid during the fiscal year in which obtained.
- 3721 Section 237.161/237.162 Loans. Proceeds of loans authorized under Section 237.161 or 237.162, F.S., which permits the school board to borrow money for specific purposes when approved, including installment purchases under Section 237.161, F.S.
- 3722 Bond Anticipation Loans. Proceeds of notes issued in anticipation of bond sale. These notes must be retired from the proceeds of the bond sale.
- 3724 Capital Lease Agreements. Source of funds for recording assets acquired under capital lease. Lease must be conditioned on the right of the board to terminate the lease at the end of each fiscal year (AGO 063-53).
- 3730 Sales of Capital Assets. Proceeds from sales of capital assets of a school district.

- 3731     Sale of Land. Proceeds from sales of real property (unimproved).
- 3732     Sale of Buildings. Proceeds from sales of land and buildings.
- 3733     Sale of Equipment. Proceeds from sales of equipment.
- 3740     Loss Recoveries. Amounts received from insurance or other sources as result of the loss of school district property from fire, theft or other causes.
  - 3741     Insurance Loss Recovery.
  - 3742     Other Loss Recovery.
- 3750     Proceeds of Certificates of Participation. Proceeds from the issuance of certificates of participation for the purpose of capital acquisition or construction.
- 3760     Proceeds of Forward Supply Contract. Amounts received at the time of bond refunding representing proceeds from a forward supply contract which provides payment to the bond issuer for future interest to be earned on sinking fund investments that are made between the date of maturity and the date of scheduled interest or principal payments.
- 3770     Proceeds from Special Facilities Construction Advance. Funds received from the Special Facilities Construction Account as authorized by Section 235.435(2), F.S.
- 3780     Gain on Disposition of Assets. The excess of the financial inflows over the carrying value of the disposed assets.