Chapter 3

Revenue Accounts

This chapter provides revenue account numbers and related definitions.

3100 Federal Direct. Revenues received by the school district directly from the federal government.

3120 Federal Impact Funds. Funds provided to the school 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 school district may qualify for revenue from this source during any fiscal year when minimum conditions are met. In order to be eligible, at least 3 percent of the total average daily attendance (K-12) must result from students 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 Florida Department of Education (FDOE).

3130 Head Start. Amounts received directly from the federal government to promote school readiness by enhancing the social and cognitive development of low-income children through the provision of comprehensive health, educational, nutritional, social and other services.

3170 Workforce Innovation and Opportunity Act. Amounts received directly from the federal government under the Workforce Innovation and Opportunity Act (WIOA) to help job seekers access employment, education, training and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

3180 Community Action Programs. Funds provided by the federal government for community action programs to meet critical community needs and to help urban and rural communities mobilize their resources to combat poverty (includes volunteer programs).

3190 Other Federal Direct. Other amounts received directly from the federal government.

3191 Reserve Officers Training Corps (ROTC). Amounts received to assist school districts in establishing ROTC programs.

3192 Pell Grants. Direct grants awarded through participating school districts providing need-based awards to low-income students.

3199 Miscellaneous Federal Direct. Other sources of federal funding received directly from the U.S. Department of Education and other federal agencies not previously classified.

3200 Federal Through State and Local. Revenues from the federal government distributed through the state or an intermediate agency to the school district.

3201 Career and Technical Education. Grants under the Carl D. Perkins Career and Technical Education Act that provide an increased focus on the academic achievement of career and technical education students while strengthening the connections between secondary and postsecondary education.

3202 Medicaid. Funds received as reimbursement through the federal Medicaid program.

3220 Workforce Innovation and Opportunity Act. Amounts received from grants to help job seekers access employment, education, training and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

3221 Adult General Education. Funds provided for adult education services to assist adults to become literate and obtain the knowledge, skills and credentials necessary for entering and/or retaining employment; entering into postsecondary education and training; and attaining self-sufficiency, including workplace literacy and family literacy services.

3222 English Literacy and Civics Education. Funds provided for adult education instruction designed to help individuals of limited English proficiency achieve competence in the English language and civics education.

3223 Adult Migrant Education. Funds provided to strengthen the ability of eligible migrant and seasonal farmworkers and their families to achieve economic self-sufficiency.

3224 Other WIOA Programs. Other programs administered under WIOA, including vocational rehabilitation services.

3225 Teacher and Principal Training and Recruiting – Title II, Part A. Amounts received to increase student academic achievement by improving teacher and principal quality and increasing the number of highly qualified teachers, principals and assistant principals.

3226 Math and Science Partnerships – Title II, Part B. Funds received to improve the skills of teachers and the quality of instruction in mathematics and science in elementary and secondary schools.

3230 Individuals with Disabilities Education Act (IDEA). Amounts received from grants for children with disabilities, including preschool children ages 3-5, to provide early intervention, special education and related services.

3240 Elementary and Secondary Education Act – Title I. Amounts received from Every Student Succeeds Act grants to assist in the education of students who are disadvantaged.

3241 Language Instruction – Title III. Amounts received from language instruction grants for limited English proficient and immigrant students.

3242 Twenty-First Century Schools – Title IV. Amounts received from grants for safe and drug-free schools and communities and community learning centers.

3255 National Forest Funds. Revenue received 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 Afterschool Snack Reimbursement. Federal reimbursement distributed by the state for snacks served through this program.

3264 Child Care Food Program. Florida Department of Health reimbursements, including afterschool meal and food and milk reimbursements.

3265 USDA-Donated Commodities. This account reflects the fair market value of foods donated by the United States Department of Agriculture (USDA). The school district must record the value of donations in reporting revenues and expenditures. The amount of donations in inventory should be recorded in asset Account 1150, Inventory, and liability Account 2410, Unearned Revenues.

3266 Cash in Lieu of Donated Foods. Amounts received in cash through the donated food program.

3267 Summer Food Service Program. Reimbursement program established to ensure children ages 18 and under continue to receive nutritious meals when school is not in session. This is not a part of the regular school lunch reimbursement program.

3268 Fresh Fruit and Vegetable Program. Federal reimbursement program to introduce school children to a variety of produce that they otherwise might not have the opportunity to sample. The funding allows schools to provide free fresh fruit and vegetables to children throughout the school day.

3269 Other Food Services. Other food service revenues not previously classified.

3280 Federal Through Local. Federal indirect grants distributed to the school district that are passed through a local, regional or interstate intermediate government or agency.

3290 Other Federal Through State. Other federal funds received from state agencies.

3293 Emergency Immigrant Education Program. Federal programs for Cuban, Haitian, Indo-Chinese and other immigrant students.

3299 Miscellaneous Federal Through State. Other sources of federal indirect revenues that are passed through FDOE and other state agencies not previously classified.

3300 Revenues from State Sources.

3310 Florida Education Finance Program (FEFP). Revenue received for current operations under this program. Included with the FEFP are the supplemental academic instruction allocation, the best and brightest teacher and principal allocation, and categorical programs for instructional materials, mental health assistance, turnaround supplemental services, research-based reading instruction, safe schools, student transportation, teachers classroom supply assistance and digital classrooms.

3315 Workforce Development. Amounts received from state-funded programs for adult general education, career certificate, applied technology diploma and apprenticeship programs.

3316 Workforce Development Capitalization Incentive Grant. Grant funds provided by the state to defray the costs associated with the start-up or expansion of workforce development programs.

3317 Workforce Education Performance Incentives. To account for workforce education performance incentives identified in the General Appropriations Act.

3318 Adults With Disabilities. Amounts received from the state to fund programs serving adults with disabilities.

3320 State Auto License, Capital Outlay and Debt Service (CO&DS). Since January 1, 1953, all state appropriations for CO&DS have been secured through the first receipts from the sale of state automobile license tags. The amount is computed pursuant to section 1010.57, Florida Statutes (F.S.). These funds are earmarked for approved CO&DS by the Constitution of the State of Florida and Florida Administrative Code.

3321 CO&DS Distributed. Funds remitted by the state to the school district that are available for approved projects.

3322 CO&DS Withheld for SBE/COBI Bonds. Article XII, section 9 of the Constitution of the State of Florida authorizes the State Board of Education (SBE) 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 CO&DS funds available to participating school districts. The state acts as fiscal and paying agent for the school districts and computes the annual requirement for reserves, principal, interest and other debt service items. The debt service requirement is deducted from the school district's CO&DS funding, and the amounts needed for reporting these items are provided by FDOE.

3323 CO&DS Withheld for Administrative Expenditure. The state acts as paying agent for SBE bonds and plan review. The Constitution of the State of Florida authorizes a minor charge for these services. **This is a book entry provided by FDOE after the fiscal year end.**

3325 Interest on Undistributed CO&DS. Interest earnings on CO&DS funds held in trust for distribution to school 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 school district is credited with its pro rata share of interest earnings, which will be provided by FDOE.

3335 Diagnostic and Learning Resources Centers. Funds for use in promotion of an exceptional child program, which are usually restricted by an approved plan or budget.

3337 School Breakfast Supplement. Revenue received for the elementary student breakfast supplement pursuant to ss. 595.405 and 595.406, F.S.

3338 School Lunch Supplement. State reimbursement to the school districts for required matching of federal funds.

3341 Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.). Sales tax revenue provided to school districts in lieu of amounts previously provided from pari-mutuel wagering.

3342 State Forest Funds. Amounts received by those school districts in which a state forest is located.

3343 State License Tax. Receipts provided from mobile home licenses in accordance with s. 320.081, F.S.

3344 District Discretionary Lottery Funds. Funding allocated from the Educational Enhancement Trust Fund pursuant to appropriation by the legislature.

3350-3372 State Categorical Programs.

3355 Class Size Reduction Operating Funds. Revenue received in accordance with s. 1011.685, F.S., to be used to reduce class size as required in s. 1003.03, F.S.

3361 Florida School Recognition Funds. Funding for the Florida School Recognition Program awarded to schools that sustain high performance or demonstrate substantial improvement in student performance, pursuant to s. 1008.36, F.S.

3363 Excellent Teaching Program. Revenue received to fund monetary incentives and bonuses, including the employer's share of payroll taxes and retirement contributions for teachers who qualify for national board certification in accordance with s. 1012.72, F.S. (Dale Hickam Excellent Teaching Program).

3371 Voluntary Prekindergarten Program (VPK). Revenue received for the VPK Program, as provided in s. 1002.53, F.S.

3372 Preschool Projects. Programs and initiatives designed to provide funding and services in local communities to children, from birth to 5 years of age, and their families.

3373-3399 Miscellaneous State Revenues. Other amounts received from the state.

3373 Reading Programs. Revenue received for intensive reading programs to improve the reading proficiency of students.

3378 Full-Service Schools Program. Funding received for the continuation and expansion of the Full-Service Schools Program, established jointly with the Florida Department of Health pursuant to s. 402.3026, F.S.

3380 State Through Local. State revenues distributed to the school district that are passed through a local or regional intermediate government or agency.

3391 Public Education Capital Outlay (PECO). Capital outlay funds derived from the Gross Receipts Tax and distributed pursuant to s. 1013.65, F.S., are distributed based upon cash flow needs for projects rather than in a lump sum or annual disbursement. Allocations are initially recorded as deferred revenues, with revenue recognized on issuance of an encumbrance authorization.

3392 Classrooms First Program. Funding provided for the Classrooms First Program pursuant to s. 1013.68, F.S., for the construction, renovation, remodeling, repair or maintenance of educational facilities; or debt service on Classrooms First bonds. Allocations are initially recorded as advanced revenues, with revenue recognized on issuance of an encumbrance authorization.

3395 SMART Schools Small County Assistance Program. Funding provided to small counties for the construction, expansion, repair and renovation of school facilities. This program is a supplement to the Special Facility Construction Account.

3396 Class Size Reduction Capital Outlay. Capital outlay funds received in accordance with s. 1013.735, F.S., Classrooms for Kids Program, and s. 1013.736, F.S., District Effort Recognition Program.

3397 Charter School Capital Outlay Funding. Although capital outlay funds provided to charter schools, pursuant to s. 1013.62, F.S., are capital in nature, the distributions to charter schools are operating in nature. For fund financial accounting, the school district should transfer the charter school capital outlay funds from the capital projects fund to the general fund. Please see Object 794, Charter School Distributions, in chapter 4 for charter school capital outlay distributions.

3399 Other Miscellaneous State Revenues. Other sources of state funding not previously classified, including District Cost Differential supplements.

3400 Revenues From Local Sources.

3410 Taxes. Taxes levied by a school system on the assessed valuation of real and personal property located within the school district and local sales surtaxes levied by referendum. The budgeted tax revenues from the assessed valuation of property must represent at least 96 percent of the yield from the proposed millage (millage × assessed valuation × 96%).

3411 District School Taxes. Tax revenue generated from the operating tax millage.

3412 District Debt Service Taxes. Amounts from special tax millages levied for the purpose of retiring bonds issued pursuant to ss. 1010.41 through 1010.55, F.S.

3413 District Local Capital Improvement Tax. Revenue generated from a tax levy authorized by s. 1011.71(2) and (3), F.S., for the purposes specified by that statute.

3418 County Local Sales Tax. Funds received from a capital outlay sales surtax levied through an interlocal agreement by which the surtax is levied under the county's authority, as provided by s. 212.055(2), F.S.

3419 School District Local Sales Tax. Funds received from a capital outlay sales surtax levied under the authority of a district school board, as provided by s. 212.055(6), 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.

3425 Lease Revenue. Amounts received from the lease of property owned by the school district. Revenue systematically recognized over the term of the lease, corresponding with a reduction of the deferred inflow.

3430 Investment Income. Interest earnings from amounts held in daily balances, savings accounts, time deposits or investments and 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. Banking and investment fees directly related to generating revenues should offset investment income. A government is required to stop hedge accounting as soon as the hedge derivative instrument is terminated. The school district must recognize deferred outflows and deferred inflows of resources relating to the hedge derivative instruments as investment income. Termination should be determined based upon the guidance provided in Governmental Accounting Standards Board (GASB) Statement 53, *Accounting and Financial Reporting for Derivative Instruments*, as amended by GASB Statement 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions*.

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. The gain 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 Value of Investments. Recognition of the change in fair value of investments.

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.

3445 Interest Income – Leases.

3450 Food Service. Revenues received from the 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 and milk, as required by approved forms.

3451 Student Lunches.

3452 Student Breakfasts.

3453 Adult Breakfasts/Lunches.

3454 Student and Adult à la Carte Fees.

3455 Student Snacks.

3456 Other Food Sales.

3460 Student Fees. Student fees that are authorized by statute and established by the district school board.

3461 Adult General Education Course Fees. Block tuition collected from adult students for enrollment in adult general education courses, as authorized by s. 1009.22(3), F.S. All funds received from the block tuition shall be used only for adult general education programs.

3462 Postsecondary Career Certificate and Applied Technology Diploma Course Fees. Tuition collected from adult students enrolled in adult postsecondary career and technical education courses, as authorized by proviso in the General Appropriations Act and s. 1009.22, F.S.

3463 Continuing Workforce Education Course Fees. Fees charged pursuant to s. 1009.22(3), F.S., as determined by the district school board. Expenditures for the continuing workforce education program must be fully supported by fees. Also included here are amounts received from agencies other than FDOE or businesses in lieu of fees paid by students.

3464 Capital Improvement Fees. Capital improvement fees collected from students enrolled in postsecondary career and technical education courses pursuant to s. 1009.22(6), F.S.

3465 Postsecondary Lab Fees. Lab fees collected from students enrolled in postsecondary career and technical education or adult general education courses pursuant to s. 1009.22(9), F.S.

3466 Lifelong Learning Fees. Fees for adult noncredit courses defined by s. 1004.02(17), F.S.

3467 GED® Testing Fees. Testing fees collected from candidates who take the GED® test battery or individual exams, including retesting, as authorized in s. 1004.93(4)(a), F.S., and as provided in rule 6A-6.0201, Florida Administrative Code.

3468 Financial Aid Fees. Fees collected from adult students enrolled in postsecondary career and technical education courses authorized by s. 1009.22(5), F.S., and proviso in the General Appropriations Act.

3469 Other Student Fees. Other student fees authorized by statute in s. 1009.22, F.S., and not specified above. Include fees collected for technology authorized by s. 1009.22(7), F.S.

3470 Other Fees. Other fees authorized by statute or established by the district school board.

3471 Preschool Program Fees. Fees charged for preschool programs.

3472 Prekindergarten Early Intervention Fees. Fees charged for prekindergarten early intervention programs.

3473 School-Age Child Care Fees. Fees charged for school-age child care programs.

3479 Other Schools, Courses and Classes Fees. Other student fees.

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 revenue generated by a proprietary fund from insurance premiums.

3489 Other Operating Revenues. 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 school 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 outings and field trips.

3493 Sale of Junk. Amounts received from the sale of items classified as junk for salvage or recycling.

3494 Receipt of Federal Indirect Cost Rate. Amounts received from federally contracted programs for indirect expenditures when an indirect cost rate has been approved by FDOE.

3495 Other Miscellaneous Local Sources. Other miscellaneous revenues not previously classified. E-rates, rebates and refunds offered by vendors should be reported as miscellaneous local revenue in the fund that generated the e-rate, rebate or refund. Please see Office of Management and Budget (OMB) Circular A-87, Attachment A, section C(4), regarding applicable credits.

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 sale of textbooks.

3499 Receipt of Food Service Indirect Costs. Collections from the Food Service Fund for indirect costs.

3600-3700 Other Financing Sources. Increases in the net position other than revenues. Only items identified as other financing sources in authoritative accounting standards may be classified as such. Those items are issuance of long-term debt (face amount and premium), inception of a lease, debt service on demand bonds reported as fund liabilities, sale of capital assets, insurance recoveries and transfers.

3600 Transfers. Nonreciprocal interfund activity represented by the disbursement of cash or goods from one fund within the school 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.

3690 Transfers from Enterprise Funds. Amounts received from enterprise funds with no return or requirement for repayment.

3700 Face Value of Long-term Debt and Sale of Capital Assets. Increases in current financial resources resulting from the issuance of long-term debt and sale of capital assets.

3710 Issuance of Bonds. The par value from the sale of bonds reported in the Capital Projects Fund. Any 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. Any premium or discount should be reported separately as either an other financing source or other financing use. See chapter 2 for definitions of bond types.

3711 SBE/COBI Bonds.

3712 District Bonds.

3713 Special Act Bonds.

3714 Motor Vehicle License Revenue Bonds.

3715 Face Value of Refunding Bonds.

3716 Sales Surtax Bonds.

3720 Loans. Proceeds of loans not repaid during the fiscal year in which obtained. See chapter 2 for definitions of loan types.

3721 Sections 1011.14 and 1011.15, F.S., Loans.

3722 Bond Anticipation Loans.

3724 Lease Agreements.

3730 Sale of Capital Assets. Proceeds from sale of capital assets of a school district.

3731 Sale of Land. Proceeds from sale of real property (unimproved).

3732 Sale of Buildings. Proceeds from sale of land and buildings.

3733 Sale of Equipment. Proceeds from sale of equipment.

3740 Loss Recoveries. Amounts received from insurance or other sources as a 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 Lease-Purchase Agreements. Proceeds from the issuance of lease-purchase agreements, including certificates of participation, for the purpose of capital acquisition or construction. Investors buy shares of specified revenues rather than bonds secured by the revenues. Any premium or discount should be reported separately

as either an other financing source or other financing use. See chapter 2 for definitions of lease-purchase agreement types.

3751 Certificates of Participation (COPS).

3752 Qualified Zone Academy Bonds (QZAB).

3753 Qualified School Construction Bonds (QSCB).

3754 Build America Bonds (BAB).

3755 Refunding Lease-Purchase Agreements.

3759 Other Lease-Purchase Agreements.

3760 Proceeds of Forward Supply Contract. Amounts received at the time of bond refunding representing proceeds from a forward supply contract that 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 Facility Construction Account. Funds received from the Special Facility Construction Account, as authorized by s. 1013.64(2), F.S.

3780 Gain on Disposition of Assets. The excess of the financial inflows over the carrying value of the disposed assets.

3790 Premium on Long-Term Debt. The amount of premium received in connection with the issuance of long-term debt. After conversion of the premium for government-wide financial statement presentation, the unamortized premium is included in the carrying amount of the liability. The amortization of the premium increases interest revenues.

3791 Premium on Sale of Bonds.

3792 Premium on Refunding Bonds.

3793 Premium on Lease-Purchase Agreements.

3794 Premium on Refunding Lease-Purchase Agreements.