

# Description of Program Report Codes Used in Expenditure of State Funds 2018-19

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## Program Report Codes (PRC)

A program report code (PRC) is an accounting term and is used for the allocation and accounting of funds. The PRCs (allocations) may change from year to year depending on the actions of the General Assembly, whereby they may add new programs or discontinue old programs.

The [Highlights of the NC Public School Budget](#) provides a summary of the types of funding provided to school districts and the formulae used for distribution of the major appropriations.

Please see the [Allotment Policy Manual](#) for more information on each of the items listed below.

### 001 Classroom Teachers

Guaranteed funding for salaries and benefits for classroom teachers, including Program Enhancement Teachers. Individuals funded from this allotment must have a NC educator license and spend a majority of the school day providing classroom instruction to students. The individual shall not be assigned to administrative duties in the central office.

### 002 Central Office Administration

Funds salary and benefits for personnel including: Superintendent, Associate and Assistant Superintendents, Directors/Supervisors/Coordinators, Finance Officers, School Nutrition (Child Nutrition) Supervisors/Managers, Community Schools Coordinators/Directors, Athletic Trainers, Health Education Coordinators, Maintenance Supervisors, and Transportation Directors.

### 003 Non-Instructional Support Personnel

Funding for non-instructional support personnel and associated benefits. These funds may be used at the central office or at individual schools. The funds may be used for positions such as: clerical assistants, custodians, substitutes, liability insurance, and Textbook Commission clerical assistants.

### 005 School Building Administration

Guaranteed funding for salaries including benefits for principals and assistant principal positions. School districts are funded one principal position for each eligible school.

### 007 Instructional Support Personnel - Certified

Guaranteed funding for salaries and benefits for certified instructional support personnel. Positions in this category include school counselors, social workers, media coordinators, psychologists, speech language pathologists, technology facilitators. The funding shall not be used for administrators, coordinators, supervisors, or directors.

### 009 Non-Contributory Employee Benefits

Guaranteed funding for longevity, annual leave payout and short term disability for state funded public school employees.

## Description of Program Report Codes Used in Expenditure of State Funds 2018-19

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- 010 Dollars for Certified Personnel**  
A separate account into which school districts may transfer funds from other programs to pay for certified personnel.
- 011 NBPTS Educational Leave**  
Funding for 3 days educational leave for teachers registered for National Board of Professional Teaching Standards certification.
- 012 Driver Training**  
Funding for driver education for all eligible persons. School districts must serve all students enrolled in a public or private high school (including charter schools) and home school students residing within the LEA boundaries, who have not previously enrolled in the program.
- 013 Career Technical Education - Months of Employment**  
Guaranteed funding for employment of career technical education teachers.
- 014 Career Technical Education - Program Support Funds**  
Funds to support the vocational education (career technical education) program e.g. instructional materials, equipment etc.
- 015 School Technology Fund**  
Funding to school districts for the development and implementation of a local school technology plan.
- 016 Summer Reading Camps**  
Funds for school districts to develop and implement summer reading camps for students who are not proficient in reading, as outlined in the Excellent Public Schools Act.
- 018 State Employee Severance Payments**  
Funding for health insurance premiums for state funded personnel who were subject to a reduction in force.
- 019 Small County Supplemental Funding**  
Supplemental funds for school systems that have a small student population. County school districts with fewer than 3,301 students in membership were entitled to the supplemental funding. School systems which received these funds and are now ineligible due to a higher than 3,300 membership are phased out of the funding over five years. City school districts are not eligible.
- 020 International Faculty Exchange Teachers**  
Separate account into which school districts may transfer state funded teacher positions to cover a contract for an international faculty exchange teacher.

## Description of Program Report Codes Used in Expenditure of State Funds 2018-19

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**021 Military Differential Pay**

Funding for state-funded public school employee military differential pay. Employees called to active military duty, whose military basic pay is less than the pay they received in the public schools, receive the difference in pay while on active military duty.

**022 Advanced Teaching Roles**

Competitive State grant to develop and support highly effective teachers and to increase access to effective and highly-effective teachers for students in low-achieving and high-poverty schools relative to their higher-achieving and lower-poverty peers.

**024 Disadvantaged Student Supplemental Funding**

Supplemental funding to address the capacity needs of school districts to meet the needs of disadvantaged students. The funds may only be used to:

1. Provide instructional positions or instructional support positions and/or professional development
2. Provide intensive in-school and/or after school remediation;
3. Purchase diagnostic software and progress-monitoring tools;
4. Provide funds for teacher bonuses and supplements.

**027 Teacher Assistants**

Funding for salaries and benefits for teacher assistants.

**028 Highly Qualified NC Teaching Graduates**

Supplement for new graduates entering the teaching force who had a GPA of 3.75 or higher and met a certain score on edTPA or PPAT assessments.

**029 Behavioral Support**

Funding for Assaulting and Violent Children programs which provide appropriate educational programs to students under the age of 18 who suffer from emotional, mental, or neurological disabilities accompanied by violent or assaulting behavior. School districts request funds for specific students, funds are provided based on need.

**030 Digital Learning Initiative (DLI) Grant**

Funds to support the development and dissemination of local innovative digital learning models. The goal is to have effective digital learning practices spread across all North Carolina K-12 public schools.

**031 Low-Wealth Counties Supplemental Funding**

Supplemental funds to school districts that are in counties that do not have the ability to generate revenue to support public schools at the state average level. The legislated formula considers county revenue from property tax and sales tax, per capita income and population density. The funding may be used for instructional purposes and clerical positions.

## Description of Program Report Codes Used in Expenditure of State Funds 2018-19

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**032 Children with Disabilities**

Funding for the special educational needs and related services of children with disabilities. These funds are to be used for: children with disabilities, preschool handicapped students, group homes, foster homes, or similar facilities.

**034 Academically or Intellectually Gifted**

Funds allocated for academically or intellectually gifted student programs.

**037 Restart Schools and Renewal School System**

Program funds that have been transferred by the school district from other PRCs to be used for schools that have been approved as Restart Schools by the State Board of Education. Also includes funding for the designated Renewal School System.

**039 School Resource Officers Grant**

Funding received through a grant application to employ and train school resource officers in elementary and middle schools. The State funds school resource officers for high schools in program report code 069 At-Risk Student Services. Also includes school safety-related funds for schools receiving competitive grants for School Mental Health Support Personnel and School Safety Equipment.

**042 Child and Family Support Teams - Nurses**

Funding for salary and fringe benefits for nationally certified school nurses to establish the School-Based Child and Family Support Team Initiative at designated schools. The purpose of the initiative is to identify and coordinate appropriate community services and supports for children at risk of school failure or out-of-home placement in order to address the physical, social, legal, emotional, and developmental factors that affect academic performance.

**043 Child and Family Support Teams - Social Workers and Other**

Funds to establish School-Based Child and Family Support Teams that will support children at-risk of school failure by coordinating services among educational and human service agencies working with the children and their families. This funding must be used to support the salary of the school social worker associated with the program and funding for other expenses for the social worker and school nurse.

**045 Veteran Teacher Bonus**

Onetime bonus of \$385 to teachers with at least 25 years of teaching experience and employed on October 1.

**046 Third Grade Read to Achieve Teacher Bonus**

Bonus for 3<sup>rd</sup> grade reading teachers, based on student performance and test results.

**048 Principal and Teacher Performance Bonuses**

Teacher and Principal bonuses. Bonuses for 4<sup>th</sup> & 5<sup>th</sup> grade reading, 4<sup>th</sup> thru 8<sup>th</sup> grade math, advanced course teachers and CTE teachers. Teacher bonuses based on student

## Description of Program Report Codes Used in Expenditure of State Funds 2018-19

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- growth, AP/IB/AICE exams and attainment of credentials. Bonus for Principals based on school growth.
- 052 Extended Learning and Integrated Student Supports Grant**  
Grants to nonprofit educational centers. 2 LEAs act as a fiscal agent for the nonprofit. The expenditures shown are for the nonprofit program and not the LEA.
- 054 Limited English Proficiency (LEP)**  
Supplemental funding to school districts with students who have limited proficiency in the English language.
- 055 Cooperative Innovative High School**  
Funding for Cooperative Innovative High Schools (CIHS). The program is to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two year of college credit by the conclusion of the year after their senior year in high school. These funds shall be used to establish partnerships with specific high schools, two and four-year colleges and universities, and local employers.
- 056 Transportation of Pupils**  
Funding for all transportation related expenses for "yellow bus" use for eligible school age (K-12) students for travel to and from school and between schools. This includes expenses for contract transportation when a school district finds it impracticable to furnish transportation by yellow bus for eligible school age (K-12) students for travel to and from school and between schools.
- 061 Classroom Materials/Instructional Supplies/Equipment**  
Funding for Instructional Materials and Supplies, Instructional Equipment, and Testing Support.
- 063 Children with Special Needs - Special Funds**  
Funding for the special educational needs and related services of Children with Disabilities ages 3 through 21 in community residential centers, developmental day care and special State reserve. Funds are provided based on need and are requested for specific students.
- 064 CTE Grade Expansion Program Grant**  
Grant to expand CTE programs by prioritizing students in 6<sup>th</sup> & 7<sup>th</sup> grade by providing grants to selected LEAS for up to seven years.
- 065 Coding and Mobile Application Grant**  
Grant to provide opportunities for students to learn computer science, coding and mobile app development to help them gain the skills needed to: (1) create and contribute, not just use and consume, in the digital economy; and (2) actively engage as informed citizens in our complex, technology-driven world.

## Description of Program Report Codes Used in Expenditure of State Funds 2018-19

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- 066 Assistant Principal Interns - Principal Fellows**  
Funding for stipends to full-time students working on a Master's degree in school administration, who are serving in an approved intern principal fellows program.
- 067 Assistant Principal Interns - MSA Students**  
Funding for stipends to full-time Master of School Administration students who are serving in an approved intern program.
- 068 Alternative Programs and Schools**  
Expenditures for alternative schools funded from At-Risk Student Services (PRC 069), including instructional positions, materials etc.
- 069 At-Risk Student Services**  
Funding to identify students likely to drop out and to provide special alternative instructional programs for these at-risk students. Also provides funding for summer school instruction and transportation, remediation, alcohol and drug prevention, early intervention, safe schools, and preschool screening.
- 073 School Connectivity**  
Funds to support the enhancement of the technology infrastructure for public schools.
- 085 Early Grade Reading Proficiency**  
Funding to school districts and charters to provide literacy support and to purchase evaluation devices and kits to be used with diagnostic software (grades K-3).
- 095 Special Dollar Allotment**  
Funds for the salary and benefits of selected teachers to work at designated school districts throughout the State in support of major State Board of Education initiatives such as school assistance, teacher inductions, technology assessment/training, and student improvement.
- 096 Special Position Allotment**  
Funds for the salary and benefits of selected teachers to work on loan for designated school districts throughout the State in support of major State Board of Education initiatives such as school assistance, teacher inductions, technology assessment/training, and student improvement. Also provides funding for the Teacher of the Year position.
- 130 State Textbooks**  
Expenditures on textbooks purchased from the State Textbook Warehouse
- 131 Textbooks and Digital Resources- not from the State Warehouse**  
Expenditures on textbooks and digital resources purchased from vendors.