

Description of Program Report Codes Used in Expenditure of State Funds 2013-14

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 Public School Funding](#) provide 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. 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.

004 Instructional Support Personnel - Non-Certified

The funds may be used for support personnel assistants and for contracting services for school nursing or school psychology.

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.

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008 Dollars for K-12 Teachers

A separate account into which school districts may transfer funds from the Teacher Assistant (PRC027) allotment to hire teachers to serve K-12.

009 Non Contributory Employee Benefits

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

010 Dollars for Certified Personnel

A separate account into which school districts may transfer funds 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 Vocational Education - Months of Employment

Guaranteed funding for employment of vocational education (career technical education) teachers.

014 Vocational Education - Program Support

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 Schools Act.

018 State Employee Severance Payments

Funding for health insurance premiums for state funded personnel who were subject to a reduction in force (RIF'd/laid off).

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019 Small County Supplemental Funding

Supplemental funds for school systems that have a small student population. In 2013-14, county school districts with less than 3,239 student membership were entitled to the supplemental funding. Also entitled were county school districts with student membership between 3,239 and 4,080 whose adjusted property tax base per student was below the state average adjusted property tax base per student. City school districts are not eligible. Changes were made to the formula for 2014-15.

020 Foreign Exchange Teachers

Separate account into which school districts may transfer state funded teacher positions to cover a contract for an international faculty exchange teacher.

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.

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.

025 Indian Gaming

Funding from the Indian Gaming Education Revenue Fund, generated by the Class III games on Indian Lands. These funds can be used for teachers, teacher assistants, instructional materials and textbooks.

027 Teacher Assistants

Funding for salaries and benefits for teacher assistants in Kindergarten through third grade.

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 and funds are provided based on need.

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030 Digital Learning

Funds for school districts to deliver educator professional development related to Home Base systems. The Home Base related training must be focused on using digital and other instructional technologies to provide high-quality, integrated digital teaching and learning to all students, and acquiring quality digital content to enhance instruction.

031 Low-Wealth Counties Supplemental Funding

Supplemental funds to school districts that are in a county 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.

032 Children with Special Needs

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/Intellectually Gifted

Funds allocated for academically or intellectually gifted student programs.

041 Panic Alarms

Grant funds for panic alarm systems to school districts, regional schools and charter schools. Funds awarded based on need.

042 Child and Family Support Teams - School 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.

054 Limited English Proficiency (LEP)

Supplemental funding to school districts with students who have limited proficiency in the English language.

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055 Learn & Earn (ECHS)

Funding for the Early College High Schools (ECHS). 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 and 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.

066 Assistant Principal Intern - 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 Intern - Full Time MSA Student

Funding for stipends to full-time Master of School Administration students who are serving in an approved intern program.

068 Alternative 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.

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073 School Connectivity

Funds to support the enhancement of the technology infrastructure for public schools.

085 mClass Reading 3D

Funding to school districts and charters 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.