

NEW PROGRAM REPORT CODE – FY 2025-2026

SparkNC Program

DPI has assigned local PRC 442 for the SparkNC Program.

DPI will not be setting up a COA for this local PRC, but your PSU will need to use valid purpose and object codes when setting up your COA. Please flag the local PRC 442 expenditures and revenue as state.

Advanced Teacher Rolls (ATR):

With the changes to the Advanced Teacher Roles Program (PRC 0022) to allow grant funds to carryforward and supplement funds to end June 30th we are going to create a new PRC 0025 for the Advanced Teaching Roles Salary Supplements, effective July 1, 2025. This should ease the tracking of these funds more efficient for all users.

We will be taking the allotment policies to the SBE in September, and we have included the draft language for your reference, pending the SBE approval. This allotment policy change will impact the Chart of Accounts by eliminating the supplement code from PRC 0022 and adding the Supplement code and related benefits to PRC 0025.

Fund	Grant Yr	Purpose	PRC	Object	Account Description
1	X	51100	0025	01810	Regular Curricular - Supplementary Pay
1	X	51100	0025	02110	Regular Curricular - Employer's Soc Sec - Regular
1	X	51100	0025	02210	Regular Curricular - Employer's Retirement - Regular
1	X	51100	0022	01810	Regular Curricular - Supplementary Pay

School Safety Grant PRCs (0039 and 0040):

These program grant funds transferred to the State Bureau of Investigation beginning July 1, 2024, under the Center for Safer Schools. DPI administered the grants for the Fy 24-25, since we were halfway through the year and to allow that Office to get set up under the SBI. After DPI closes FY 2024-25 we will be effectively closing these DPI State PRCs. PRC 039 and PRC 040 have been removed from the COA for Fund 1 effective July 1, 2025.

New PRCs have been established in State Grants Funding Sources (not allotted by DPI)" section which are LOCAL PRCs (Fund 2 or 8).

The NEW PRCs for School Safety Grants are:

438 School Safety Grants

439 School Safety Grants for School Resource Officers

NEW PROPOSED PURPOSE CODE – FY 2025-2026

We are beginning to get requests for information related to Visual Arts programs and costs versus Performing Arts programs and costs. To ensure that we can meet this potential requirement for data we are adding this new purpose code and splitting out those two elements in the COA beginning July 1, 2025.

For FY 25-26 we will continue to roll up to the main 51300 purpose code for your reporting, however, if possible, please begin to delineate out these expenditures to the sub-purpose codes within this category.

51300 Program Enhancement Teachers

Costs of activities which are organized into programs of instruction to provide students with **enhancement** learning opportunities to prepare for and achieve personal, health, and career objectives.

51320 ~~Cultural~~ Visual Arts Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of the **visual arts**.

51330 Physical Education Curricular Services

Costs of activities organized into programs of instruction for the physical and mental growth and fitness of students through activities designed to improve the muscles, motor skills, attitudes, and habits of conduct of individuals and groups.

51340 Foreign Language Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various classical and modern foreign languages.

51350 Performing Arts Curricular Services

Costs of activities organized into programs of instruction to provide learning opportunities for students in the various areas of the performing arts (Theatre, Music, Dance, etc.)