2026-2027

ALLOTMENT POLICY MANUAL

PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS

www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/allotments--funding-public-school-units

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General Information

DEFINITION OF TERMS

1) **ABCs Flexibility** – In SL 1995-450, the General Assembly approved a law to give the State Board of Education the authority to implement the ABCs. The ABCs assign more responsibility at the school building level and allow schools flexibility to use funds as they are most needed at the school. Budget flexibility is codified in G.S. 115C-105.25.
2) **Add-on** - Categorical dollars allocated over and above the base allotment.
3) **Allotted ADM** - The higher of the first two months average daily membership (ADM) by grade by school, totaled by public school unit.
4) **Apportionment of Local Funds** - The certification of the distribution of local current expense funds by the State Board of Education when there is more than one Local Education Agency (LEA) in a county.
5) **Average Daily Membership (ADM)** - The sum of the number of days in membership for all students in an individual public school unit, divided by the number of school days in the term.
6) **CFDA #** - A number that is assigned to each federal program for which a grant is awarded. The Catalog of Federal Domestic Assistance contains information for all federal grant programs such as grant authorization, who is eligible to apply, etc.
7) **Carryover** – Funds appropriated but unspent in the first fiscal year that are brought forward for expenditure in the succeeding fiscal year. Most State funded allotments that carry over must be approved annually by the NC Office of State Budget and Management (OSBM).
8) **Categorical Allotments** – An allotment with a formula that weights the distribution of funds based on student characteristics or Public School Unit (PSU) demographics. LEAs may use this funding to purchase all services necessary to address the needs of a specific population or service. These funds may be used to hire personnel such as teachers, teacher assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials.

   Examples: At-Risk Student Services, Transportation, and Children with Disabilities.
9) **Charter Schools** – A public school operated by a nonprofit board or certain municipalities as a semi-autonomous school of choice within a school district operating under a "charter" with the State Board of Education. The final approval of all charters is granted by the State Board of Education. Charter schools are designed to give significant autonomy to individual schools and in turn hold these schools accountable for results. See G.S. 115C-218.
10) **Child with a Disability** -- A child evaluated as having autism, deaf-blindness, deafness, developmental delay, hearing impairment, intellectual disability, multiple disabilities, orthopedic impairment, other health impairment, serious emotional disability, specific learning disability, speech or language impairment, traumatic brain injury or visual impairment who, by reason of the disability, needs special education and related services. Children with disabilities are also referred to as "exceptional children."
11) **Dollar Allotments** – An allotment with a formula based on dollars per ADM. Local education agencies can hire employees or purchase goods for a specific purpose, but the local education agency must operate within the allotted dollar amount.

    Examples**:** Textbooks, Central Office Administration, Teacher Assistants.
12) **Dollars per ADM** - LEA's State Initial Allotments divided by the allotted ADM for that

LEA. Other PSUs receive an amount equal to the state funded dollars per ADM for the LEA in which the PSU is located.

13) **Dollars per Child Count** - Funds generated for school-aged children with special needs divided by the LEA's December 1 total child count (not capped). Other PSUs receive an amount equal to the LEA's state-funded dollars per child count for the LEA in which the child was identified.
14) **ECATS** -- Every Child Accountability Tracking System. ECATS is comprised of three integrated modules accessed from a single user interface based upon role security: Special Education, Service Documentation, and Multi-Tiered System of Support modules. ECATS also contains a combined set of data or Operational Data Store (ODS) from the three modules. ECATS will have direct data interface with the Student Information System (SIS) and other NCDPI enterprise systems.
15) **ESEA** - Elementary and Secondary Education Act of 1965. This act was amended by the No Child Left Behind Act of 2001 and the Every Student Succeeds Act of 2015.
16) **Full-time Equivalent** (FTE) - Sum of part-time positions employed when added together equate to a full-time position used within a classification.

    Example: Two one-half time positions equate to one full-time equivalent position.
17) **Grade Level Proficiency** – Performance standards, called achievement levels, are one way that scores on the North Carolina End-of-Course Tests are reported. Students that score at or above Level III are considered to be grade-level proficient and at or above Level IV are considered to be on track for career and college readiness. Listed below are the five achievement levels:
    a) Level I: Students performing at this level have a limited command of grade-level knowledge and skills in the tested content areas.
    b) Level II: Students performing at this level have a partial command of grade-level knowledge and skills in the tested content areas.
    c) Level III: Students performing at this level have a sufficient command of grade-level knowledge and skills in the tested content areas to move on to the next grade but who may need additional support to be on track for career and college readiness.
    d) Level IV: Students performing at this level have a solid command of grade-level knowledge and skills in the tested content areas to move on to the next grade and are on track for career and college readiness.
    e) Level V: Students performing at this level have a superior command of grade-level knowledge and skills in the tested content areas to move on to the next grade and are on track for career and college readiness.
18) **Guaranteed Allotment** – An appropriation that covers the expenditures incurred by a LEA for legislated programs or benefit entitlements. These programs do not have funding formulas or applications, but the LEA shall ensure the expenditures are in compliance with the requirements of the program.
19) **Headcount/Child Count** - This term refers to the process of actually counting the number of pupils who are defined as Children with a Disability or Limited English Proficient.
    a) For federal purposes, children with special needs include only a child with a disability.

    The federal government requires child counts of children with special needs who have been properly identified, are receiving special education and related services on the child count day and have an individual education plan (IEP) or an individualized family service plan (IFSP). The December 1 IDEA Title VI-B child count includes those children ages 3 to 21 who are being served by LEAs, charter schools, or state-operated programs.

20) **IDEA** - Individuals with Disabilities Education Act. This act replaced the EHA - Education of Handicapped Act for Title VI-B. Includes Title VI-B and Title VI-B Preschool.

21) **State Initial Allotments for dollars per ADM include the following allocations**:

PRC0001 Classroom Teachers
PRC0002 Central Office
PRC0003 Noninstructional Support
PRC0004 Program Enhancement Teachers
PRC0005 School Building Administration
PRC0006 School Health Support
PRC0007 Instructional Support
PRC0009 Non-Contributory Employee Benefits
PRC0013 Career Technical Education Positions
PRC0014 Career Technical Education Support
PRC0019 Small County Supplemental Funding
PRC0024 Disadvantaged Student Supplemental Funding
PRC0027 Teacher Assistants
PRC0031 Low Wealth County Supplemental Funding
PRC0034 Academically and Intellectually Gifted
PRC0056 Transportation
PRC0061Instructional Supplies
PRC0069 At Risk Students
PRC0071 Supplemental Funds for Teacher Compensation
PRC0131 Textbooks

22) **Laboratory School** – "Lab" School - A school created under the UNC Board of Governors pursuant to G.S.116-239.5

23) **Months of Employment** - A unit of employment corresponding to a calendar month. The state allots a certain number of months of employment which can be assigned to a position, or a portion of a position, at the discretion of the LEA. Months of employment pertain to all position allotments which include Career Technical Education and School Building Administration (Assistant Principals).

Example: If an LEA is allotted 100 months of employment, that LEA can hire 10 Career Technical Education teachers for 10 months; or 8 teachers for 12 months and l teacher for 4 months; or any other combination which equals 100 months. Each allotment category must be reviewed for any special restrictions.

24) **PR/Award** – A unique, identifying number assigned to each application. This is commonly known as the "grant number" or "document number".
25) **Planning Allotments** – The calculated allocation of state and federal funds to LEAs based on the base budget information for budgeting purposes.
26) **Positions** - Positions equate to the full-time equivalent individuals that can be assigned for the employment period represented by the allotment category. For example, a position in the classroom teacher allotment represents an employment period of 10 months. The number of full-time equivalent individuals that can be employed is limited to the number of months associated with the positions allotted by the state.
27) **Position Allotments** – The State allots positions to an LEA for a specific purpose. The LEA pays whatever is required to hire certified teachers and other educators based on the State Salary Schedule, without being limited to a specific dollar amount. Each LEA will have a different average salary based on their certified personnels' experience and education. For more information see the State Salary Schedule Manual.

    Example: Teachers, School Building Administration (Principals) and Instructional Support Personnel.
28) **Public School Unit (PSU)**– For purposes of this Allotment Policy Manual, the term PSU includes local education agency, charter school, lab school, and regional school only. Per G.S. 115C-5, PSU also includes NC schools for the deaf and blind.
29) **Regional School** - A school created pursuant to GS 115C, Article 16, Part 10 which includes all of grades nine through twelve and may include grades seven and eight.
30) **Renewal School System** A local board of education that has been approved to operate under Part VI of S.L. 2018-32 and is exempt from many statutes. A renewal school system receives State funds in an unrestricted block grant.
31) **Restart School** Reformed school that has been identified as one of the continually low-performing schools in North Carolina. These schools can operate using one of the following models with State Board Approval: (1) Transformation Model, (2) Restart Model, (3) Turnaround model, or (4) School closure model. See G.S. 115C-105.37B.
32) **School** - An organizational subdivision of a school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with an assigned principal, or person acting in the capacity of principal, to give instruction of the type defined in the NC Standard Course of Study, and housed in a school plant of one or more buildings. (See definition of *charter school*.) The authoritative source for North Carolina public schools is the Educational Directory and Demographical Information Exchange (EDDIE)
33) **Student Accounting** - The data collection regarding student enrollment, membership, attendance, and withdrawal from membership in the public schools.
34) **Tydings Amendment** - Federal law provides that certain federal funds not obligated during the first year of allotment shall remain available for obligation and expenditure for one additional year. Federal grant periods vary; therefore, each grant must be reviewed to determine if the Tydings Amendment will apply. Since the federal fiscal year begins October 1st and the state fiscal year begins July 1st, many grant periods can be active up to 27 months when provisions of the Tydings Amendment are applicable.
35) **UERS** – Uniform Education Reporting System. UERS is the comprehensive system by

which LEAs and Charter schools report data electronically to the Department of Public Instruction. Some components of UERS include SIMS (Student Information Management System) and expenditure reporting in compliance with the Uniform Chart of Accounts. See G.S. 115C-12(18).

HIGHLY QUALIFIED NC TEACHING GRADUATE

PROGRAM REPORT CODE:	0028
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0028-181
STATUTORY REFERENCE:	G.S. 115C-302.7 SL 2017-57, Section 8.2 SL 2017-212, Section 2.3 SL 2018-5, Section 8.8 S.L 2019-247 Section 2.2 S.L 2021-180 Section 7A.2.

Guaranteed allotment.

A supplement paid to new teachers who are highly qualified. Amount of the supplement is dependent on the school and teaching assignment. Full policy in the NC Public School Personnel State Salary Manual.

PRINCIPAL RECRUITMENT SUPPLEMENT

PROGRAM REPORT CODE:	028
UNIFORM CHART OF ACCOUNTS CODE:	5410-0028-180
STATUTORY REFERENCE:	GS 115C-285.1

Guaranteed allotment.

A supplement paid to eligible principals who supervise a low-performing school selected by DPI. Full policy in the NC Public School Personnel State Salary Manual.

EMPLOYER BENEFIT COSTS

PROGRAM REPORT CODE:	Various
UNIFORM CHART OF ACCOUNTS CODE:	XXX-XXX-2X1
STATUTORY REFERENCE:	SL 2025-89

Benefit Rates:

Hospitalization	$8,500 per year per full-time equivalent position.
Social Security	7.65% for the entire year.
Retirement	24.67%

Effective July 13, 1989, a person must be a permanent employee as defined in the North Carolina Public School Benefits and Employment Policy Manual and must be employed for thirty or more hours per week in order for an LEA to submit the employee for enrollment in the State Retirement System and the State Health Insurance System. Charter schools may elect to participate in the State Retirement System and the State Health Insurance System. Charter school decisions to enroll in the State Retirement System and State Health Insurance system are final.

Effective July 1, 1995, all employer salary-related contributions for full-time permanent employees, including hospitalization benefits, shall be prorated based on the actual percentage employed in each expenditure code.

APPORTIONMENT OF LOCAL FUNDS

In accordance with GS 115C-430, if there is more than one LEA in a county, all appropriations by the county to the local current expense funds of the LEAs, except appropriations funded by supplemental taxes levied less than countywide, must be apportioned according to the membership of each LEA. Membership for each LEA will be based on the allotted ADM. Students residing outside the county will be deducted from membership before the apportionment of local funds is calculated.

Membership for city LEAs located in more than one county will be divided on a percentage basis according to the number of students residing in each county at the end of the second school month of the prior year.

If a Charter school is established within an LEA whose borders extend into more than one county, a breakdown of student membership for each of those counties will be obtained from the Charter School. This information will be used to calculate the revised ADM figures for the per capita distribution of local funds for the school system. Kannapolis City Schools has borders that extend into more than one county.

To comply with the School Budget and Fiscal Control Act, the membership for the subject LEAs will be determined and certified to the LEA and the board of county commissioners by the **Division of School Business**.

TEXTBOOKS FOR THE VISUALLY IMPAIRED ACCESSIBLE EDUCATIONAL MATERIALS

PROGRAM REPORT CODE:	0131
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0131-XXX

STATUTORY REFERENCE: G.S. 115C-98(b2)

LEAs may order accessible formats, including, but not limited to, braille, tactile graphics, large print, audio, and/or digital and copies of State adopted textbooks and other educational materials for children with disabilities whose Individualized Education Programs (IEPs) state that such modified textbooks are necessary to meet their unique learning needs.

Requests for these funds will be filled on a first-come first-served basis until the available state funds have been depleted. Once the fund for accessible formats has been depleted, LEAs can use their textbook funds to purchase other accessible format materials.

Local boards of education may [GS 115C-98(b2)]:

1. Select, procure, and use textbooks that have not been adopted by the State Board of Education for use throughout the local school administrative unit for selected grade levels and courses; and
2. Approve school improvement plans developed under GS 115C-105.27 that include provisions for using textbooks that have not been adopted by the State Board of Education for selected grade levels and courses.

All textbook contracts made under this subsection shall include a clause granting to the local board of education the license to produce Braille, large print, and audiocassette tape copies of the textbooks for use in the local school administrative unit.

An LEA serving students whose IEP requires accessible formats, including but not limited to braille, tactile graphics, large print, audio, and/or digital copies of State adopted textbooks should contact the North Carolina NIMAC coordinator for download options.

MERGED LEAS

If two or more LEAs are consolidated into one LEA, the following allotments shall not be less than those same allotments to the separate LEAs for the first and second full fiscal years of the consolidation and shall be used for the continuation of the positions and programs, except as specifically authorized by the State Board of Education.

1. Central Office Administration
2. Career Technical Education Months of Employment
3. Children with Disabilities - Preschool
4. Limited English Proficiency

Additionally, individual LEAs with June 30 allotment balances that are subject to carryover provisions will be consolidated by respective category for all LEAs within the merger and re-allotted in total to the consolidated LEA.

For additional information related to minimum local funding of merged LEAs, see GS 115C-68.1, as enacted by the 1991 General Assembly.

ALLOTMENT ADJUSTMENTS FOR ADM GROWTH

PROGRAM REPORT CODE:	0094
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0094-XXX
STATUTORY REFERENCE:	S.L. 2023-134, Section 7.20

Funding for Increase in Total ADM

The ADM Contingency Reserve provides funding to PSUs which have a higher current year ADM than the allotted ADM. Current year ADM is the higher of the first and second month's ADM by grade by school totaled by PSU, in the current fiscal year. Increases will be made as a dollars per ADM for the current year ADM that exceeds the allotted ADM. The funds shall be allotted into "PRC0094 ADM Growth." PSUs shall receive a pro rata share if the appropriated contingency reserve is not sufficient to provide full dollars per ADM.

Funding for Increase in Kindergarten to third grade ADM

If a LEA's current year ADM in grades Kindergarten to third grade increases, but the total current year ADM does not increase to provide sufficient funding to meet legislated class size requirements, the LEA may request additional funding. Funds may be provided to meet class size, if funds are available.

The State Board of Education, in accordance with GS 115C-416, may specifically authorize use of the reserve (within available state funding) on a case-by-case basis where additional resources are required to meet legislative mandates.

ALLOTMENT ADJUSTMENTS FOR ADM DECREASES

No adjustments shall be made if the current year ADM is lower than allotted ADM.

ALLOTMENT OF FUNDS TO INDEPENDENT PUBLIC SCHOOLS

When allotting funds to independent public school units – including charter schools, regional schools, and lab schools – the Department will allot any funds for which independent public school units are entitled to a per pupil share through PRC 0036 – Charter Schools and PRC 0038 – "Z" Schools (regional and lab schools). Any funding with restricted uses (e.g., compensation bonuses) or for which an independent school must apply directly to the Department in order to receive (e.g., grants) will be allotted to the independent public schools through the originating PRC, unless explicitly noted. Independent public school units will not be permitted to transfer these funds into PRCs 0036 or 0038 and must ensure that the funds are utilized for their intended purposes.

SUBSTITUTE PAY

PROGRAM REPORT CODE:	XXX
UNIFORM CHART OF ACCOUNTS CODE:	XX00-XXX-16X
STATUTORY REFERENCE:	GS 115C-12

With the ratification of the School Flexibility and Accountability Bill (SL 1995-450) in July of 1995, Substitute Pay for classroom teachers and instructional support personnel is allotted with Non-Instructional Support Personnel (PRC 0003). Substitute Pay from other State allotments such as Career Technical Education, Staff Development, and Children with Disabilities, as well as federal programs, may still be paid from their respective categorical allotments.

Substitutes who hold teacher certificates shall receive a minimum of 65% of the daily pay rate of an entry-level teacher with an "A" certificate as stated in the NC Public School Personnel State Salary Manual. Substitutes who are non-certified shall receive a minimum of 50% of the daily pay rate of an entry-level teacher with an "A" certificate. The pay for non-certified substitutes shall not exceed the pay of certified substitutes. Deductions in salaries for teachers on leave who require a deduction in salary for substitute pay shall be at a standard rate of $50.00 per day.

In accordance with GS 115C-12(8), the $50 deducted from a teacher's pay will be reallocated to Non-instructional Support Personnel (PRC 0003) on a semiannual basis. The additional allocation is based on absence codes included on teacher payroll records.

For additional information regarding the payment of substitute pay please reference the NC Public School Personnel State Salary Manual at or the Employee Benefits Manual.

ANNUAL LEAVE

PROGRAM REPORT CODE:	009
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-009-188
STATUTORY REFERENCE:	GS 115C-316

No allotment is made for annual leave. Eligible expenditures will be covered as reported through UERS (Uniform Education Reporting System) for LEAs. Other PSUs receive an equivalent Dollars per ADM based on the State budgeted amount included in PRC0009.

For additional information regarding the payment of annual leave please reference the NC Public School Personnel State Salary Manual or the Employee Benefits Manual.

LONGEVITY

PROGRAM REPORT CODE:	009
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-009-184
STATUTORY REFERENCE:	GS 115C-316

No allotment is made for longevity. Beginning July 1, 2014, longevity is included in the salary schedule for School Based Administrators, Teachers and Instructional Support Personnel. Eligible expenditures will be covered as reported through UERS for LEAs.

Other PSUs receive an equivalent Dollars per ADM based on the State budgeted amount included in PRC0009.

Longevity Schedule	
Years of Total State Service	Longevity Pay Rate
10 but less than 15 years	1.50 percent
15 but less than 20 years	2.25 percent
20 but less than 25 years	3.25 percent
25 or more years	4.50 percent

For additional information regarding the payment of longevity please reference the NC Public School Personnel State Salary Manual or the Employee Benefits Manual.

SHORT-TERM DISABILITY

PROGRAM REPORT CODE:	009
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-009-1XX
STATUTORY REFERENCE:	GS 115C-105

No allotment is made for short-term disability. Eligible expenditures will be covered as reported through UERS for LEAs.

Other PSUs receive an equivalent Dollars per ADM based on the State budgeted amount included in PRC0009.

For additional information regarding the payment of short-term disability please reference the NC Public School Personnel State Salary Manual or the Employee Benefits Manual.

SUBSTITUTES FOR EDUCATORS ON PAID PARENTAL LEAVE

PROGRAM REPORT CODE:	011
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-011-1XX
STATUTORY REFERENCE:	G.S. 126-8.6 G.S. 115C-336.1 SL2023-14 and SL2023-65

Funding is provided to LEAs for substitutes for educators, who require a substitute and are on paid parental leave per G.S.115C-126-8.6 and North Carolina Public Schools Employment and Benefits Policy Manual. No allotment is made to LEAs for substitutes for employees on paid parental leave. The eligible expenditures shall be covered as reported through UERS.

Charter school board of directors which have made appropriate and timely notification to the DPI Office of Charter Schools of their election to provide paid parental leave shall be reimbursed for substitutes for eligible educators on a semi-annual basis. The reimbursement shall be made in PRC0036.

Lab Schools and Regional Schools shall be reimbursed for substitutes for eligible educators on a semi-annual basis in PRC0038.

INJURIES DUE TO EPISODES OF VIOLENCE

PROGRAM REPORT CODE:	Varies
UNIFORM CHART OF ACCOUNTS CODE:	Varies
STATUTORY REFERENCE:	GS 115C-338

An employee who while engaged in the course of employment or in any activities incidental thereto, suffers any injury or disability resulting from or arising out of any episode of violence by one or more persons shall be entitled to receive his full salary during the shortest of these periods: one year, the continuation of his disability, or the time during which he is unable to engage in his employment because of injury. This allocation will be made if the employee is not receiving salary from worker's compensation.

The Local School Board must declare the incident as an Act of Violence. In accordance with GS 115C-338, an LEA must notify the School Allotments Section in writing of how many months the employee was absent in the initial fiscal year due to the incidence of violence. The LEA must notify School Allotments Section in the 2nd fiscal year if needed. Allotments will **not** be made for prior fiscal years.

LEAs must include the following information when submitting claims for episodes of violence:

- A written description of the act.
- A copy of the physician's statement and the Board's designation of Act of Violence.
- The specific dates the additional allotment will cover.
- The name and phone number of the Sedgwick case worker.

For additional information regarding injuries due to episodes of violence please reference NC Public School Personnel State Salary Manual or the Employee Benefits Manual.

Revised August 6, 2026

ABCS TRANSFER OF FUNDS

PROGRAM REPORT CODE:	Varies
UNIFORM CHART OF ACCOUNTS CODE:	Varies
STATUTORY REFERENCE:	GS 115C-105.25

The ABCs of public education enables LEAs to have flexibility in their funding. Transfers of funding and/or position allotments are to be submitted to the School Allotments Section of the **Division of School Business**. No financial State Board of Education waivers are required.

Guaranteed certified positions will be transferred as follows:

1) Classroom Teachers and Program Enhancement Teachers

   Position transfers from PRC 0004 to 0001 are permitted via direct request to the Division of School Business Allotment Section. No other transfers permitted. Classroom teacher positions may be converted to dollars at the Statewide teacher average salary including benefits to employ international faculty.

2) Instructional Support

   The salary transferred shall be based on the first step on the "A" Teacher Salary Schedule plus benefits. Instructional Support may be transferred for any purpose authorized by the policies of the State Board of Education.

3) School Health Personnel No transfers permitted. Positions may be converted to dollars for contracted services directly related to school psychology, school counseling, school nursing, and school social work at the beginning step of the legislated "A" Teachers Salary Schedule.

4) Career Technical Education Months of Employment (CTE)

   The salary transferred within CTE is based on the Statewide Average Salary.

   The salary transferred outside of CTE is based on the first step on the "A" Teacher Salary Schedule plus benefits.

For transfers from School Building Administration:

1) Principal positions

   The salary transferred shall be based on the first step of the Base Column of the Principal Salary Schedule.

2) Assistant Principals Months

   The salary transferred shall be based on the first step of the "A" Teacher Salary Schedule at the salary level of an Assistant Principal.

For the purpose of paying for a different certified position from that being transferred into PRC

0010 (Certified Positions converted to dollars), the dollar amounts converted equal salaries stated including benefits. The salary of the position to be paid from PRC 0010 will be a dollar allotment and not a guaranteed salary. Converting certified position allotments to dollars for the purpose of hiring the same type of position is not allowable.

No transfer will be allowed to or from the following categories:

- Behavioral Support
- Children with Disabilities Special Funds
- Federal Funds
- LEA Financed Purchase of School Buses
- School Technology
- Excellent Schools Act
- Driver Education
- Textbook and Digital Resources

Transfers will be allowed to or from the following categories:

- At Risk Student Services / Alternative Schools
- Classroom Materials / Supplies and Equipment
- Disadvantaged Student Supplemental Funding
- Cooperative Innovative High Schools
- Low Wealth Supplemental Funding
- Non-Instructional Support
- Small County Supplemental Funding
- Transportation – (may impact efficiency rating)

Limited transfers will be allowed for the following categories:

- Program Enhancement Teachers: Positions allocated for program enhancement teachers for kindergarten through fifth grade may be converted into positions allocated for classroom teachers for kindergarten through twelfth grade.
- Classroom Teachers: Transfers out for the conversion for international faculty only.
- School Health Personnel: Transfers out for the conversion for school psychologist, school counseling, school nursing, and school social work contracted services only.
- Academically & Intellectually Gifted: No funds shall be transferred out of this category.
- Central Office Administration: Transfers from central office administration are allowable. Transfers into this category are not allowed.
- Children with Disabilities: Funds can be transferred into this category. Funds may not be transferred out of this category.
- Limited English Proficiency – Funds may be transferred to this category. Funds may not be transferred out of this category.
- Position/MOE Allotments - Funds may be transferred out of these categories except where prohibited elsewhere in the policy. Funds cannot be transferred into these categories.
- Teacher Assistant - Funds may transfer into this category. No transfers out.
- ADM Growth – Funds may be transferred out of this category, except where prohibited in this policy. No transfers in.

<u>Reporting</u>

To ensure that parents, educators, and the general public are informed on how State funds have been used to address local educational priorities, each LEA shall publish the following information on its web site by October 15.

1) A description of each program report code and a summary of the prior year's expenditure of State funds by program report code.
2) A description of each object code within a program report code and a summary of the prior year's expenditure of State funds for each object code.
3) Starting with fiscal year 2014-15, LEAs shall provide the following *for all transfers which increased or decreased the allotment amount by more than 5 percent*:
   a) The amount of the transfer
   b) The allotment category into which the funds were transferred
   c) The purpose code for the funds following the transfer
   d) A description of any teacher positions fully or partially funded as a result of the transfer, including all subject areas taught by the teacher in that position
   e) The educational priorities that necessitated the transfer
4) A chart that clearly reflects how the LEA spent State funds
5) The LEA shall maintain the information on their website for at least 3 years.
6) DPI shall collect the information and report the aggregate information to Joint Legislative Education Oversight Committee by December 1 annually. This includes all expenditure data, description on each object code and program report code.

Note: LEAs are to make every effort to minimize the budget adjustments that impact classroom instruction and classroom activities.

Revised September 4, 2025

SPECIAL SMALL SCHOOLS

STATUTORY REFERENCE: SL 2008-107, Section 7.20

Additional classroom teachers may be allotted within available funds based on the following provisions and upon request by the superintendent to the **Division of School Business:**

1) Qualifying Programs Schools
   a) Regional Programs: Special allotments may be made for assignment to regional programs serving public school students with disabilities. These programs must serve students from more than one LEA.
   b) Hospitals, Special Programs, and Institutions: Special allotments may be made for assignment to hospitals which offer an educational component to students under their treatment.
   c) Small Schools: Special allotments may be made for assignment to small schools of less than 110 ADM, when consolidation is not feasible due to geographic isolation.
2) Qualifying Conditions:
   a) Consideration will be given to small, geographically isolated schools over other qualifying programs and schools.
   b) The LEA must show a need for funding not already included in the regular ADM teacher allotment or children with disabilities programs.
   c) The special small school allotment must not take the place of local efforts or result in a duplication of positions or funds allotted under the regular ADM teacher allotment or children with disabilities programs.
   d) All regular positions earned on ADM at those sites must be used to directly serve the program for which the allotment is requested.
   e) Proper assignment of regular ADM and children with disabilities funds must be documented before a special small school allotment can be approved.
3) Continuation of Allotments: Special allotments are made on a year-by-year basis; however, special allotments will be continued for institutions and hospitals unless the following occurs:
   a) The program has been discontinued.
   b) A reduction in the number of students has occurred in the program which makes the allotment unnecessary.
   c) State funding is not appropriated for this purpose.
4) Allotment Appeals Process: The approval/denial of a request for a special small school allotment will be made initially by the School Allotments Section, Division of School Business. LEAs wishing to appeal a denial of their request may do so in writing to the Office of the Associate Superintendent of Public Instruction. A final appeal for consideration may be made to the State Board of Education.
5) Employment of Allotted Personnel: Special small school allotments go to the requesting LEA, not to the institution or hospital where the teacher is assigned. Therefore, teachers allotted through a special small school allotment are employees of and should be supervised by the receiving LEA.

6) Assigned Duties of Allotted Personnel: Teachers employed through the special small school allotment may not be assigned duties unrelated to the purpose for which their position was allotted or duties which enhance the profitability of the institution or hospital to which they are assigned.

NORTH CAROLINA VIRTUAL PUBLIC SCHOOLS (NCVPS)

STATUTORY REFERENCE: SL 2011-145, Section 7.22

Beginning with the 2011-12 school year, NCVPS will be funded by an allotment formula that recognizes the effects of e-learning courses projected enrollments with other ADM based allotments. The funds transferred through the allotment formula will fund the NCVPS program at no cost to students enrolled in North Carolina public schools, Department of Defense schools, and schools operated by Bureau of Indian Affairs.

NCVPS Allotment Formula:

1) Project the NCVPS student enrollment for each LEA by semester and year-long course type for each LEA and charter school.
2) Establish a per course teacher payment structure for the instructional costs of NCVPS. Based on:
   a) Total compensation analysis taking into account salaries, benefits and work effort to ensure comparisons between occupations.
   b) The effects any change in NCVPS teacher payments may have on the attraction and retention of NCVPS teachers.
3) Develop a per student fee structure for in-State students that is based on the per course teacher pay structure. The fee structure for in-State students shall ensure that the projected cost for the LEA units and charter schools equal the projected instructional cost for NCVPS courses.
4) Multiply the per student course fee by the projected enrollment by course type to calculate the total projected instructional cost.
5) The dollar amount transferred is 75% of the projected instructional cost.
6) No later than February 28 of each year calculate the actual instructional cost based on actual enrollment as of that date. [SL 2013-360, Section 8.9(b)]
7) Subtract the actual amount transferred from the actual instructional cost. The remaining dollar amount up to a maximum of 100% of the projected cost is transferred.
8) Reduce each LEA's allotment on the basis of ADM grades 6-12 to provide the sum for State-level operations and administration of NCVPS.
9) Beginning FY 2012-2013 and annually afterward this reduces each LEA or charter school's allotment on the basis of ADM in grades 6-12 an amount that is the difference between

$2,000,000 and the balance in the NCVPS enrollment reserves.

10) SL 2012-142, Section 7.12 provides the ability to use different funding sources to pay for NCVPS courses. The only funds that may be used for the instructional costs of NCVPS are the following:
    a) Funds provided through the North Carolina Virtual Public Schools Allotment Formula.
    b) Funds provided through the NCVPS enrollment reserve as set forth in this section.
    c) Local funds.
    d) Federal funds.
    e) Special State Reserve Funds for Children and Youth with Disabilities.
    f) ADM Contingency Reserve.

2025-2026

ALLOTMENT POLICY MANUAL

State Formulas

PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS

www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/allotments--funding-public-school-units

ADDRESS QUESTIONS RELATED TO STATE POLICIES TO THE FOLLOWING:

Academic & Intellectually Gifted:	Advanced Learning & Gifted Education
Accountability Services:	Accountability Services
Allotments:	School Business, School Allotments
Behavioral Support:	Exceptional Children
Certification - Finance Officer:	School Business Services
Charter Schools:	Office of Charter Schools
Child & Family Support Team	NC DHHS
School Nutrition Section:	School Nutrition and District Operations
Children with Disabilities (CWD):	Exceptional Children
Digital Learning:	Digital Teaching and Learning
Driver's Training:	Safe & Healthy Schools Support
Expenditures/ Salary:	School Business, School Reporting Section, Salary Section
Read to Achieve Diagnostics	K-3 Literacy
Faculty Exchange Teachers:	
Licensure Section:	Professional Educator’s Licensure
Organization of Schools:	School Business Services School Reporting Section
Plant Operation:	School Nutrition and District Operations
School Safety:	Center for Safer Schools – NC State Bureau of Investigation

School Connectivity & E-Rate:	DPI Technology Services
Summer Reading Camps:	K-3 Literacy
Textbooks:	School Nutrition and District Operations
Transportation:	School Nutrition and District Operations

The complete State agency directory can be found at www.dpi.nc.gov/about-dpi/education-directory.

State Formulas

ACADEMICALLY OR INTELLECTUALLY GIFTED (PRC 0034)

PROGRAM REPORT CODE:	0034
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0034-XXX
STATUTORY REFERENCE:	GS 115C Article 9B G.S.115C-150.10 SL 2017-57, Section 7.2(b) SL 2018-5, Section 7.2 SL 2023-134, Section 7.2

TYPE: Dollars

TERM: July 1 - June 30

PURPOSE: Funds allocated for academically or intellectually gifted students may be used only:

- for academically or intellectually gifted students,
- to implement the plan developed under GS 115C-150.7,
- for children with special needs, or
- in accordance with an accepted school improvement plan, for any purpose so long as that school demonstrates it is providing appropriate services to academically or intellectually gifted students assigned to that school in accordance with the local plan developed under GS 115C-150.7.

ELIGIBILITY: Each LEA is entitled to funding.

FORMULA: To the extent funds are made available for this purpose, each LEA receives dollars per child for a maximum of four percent (4%) of their allotted ADM for the current school year, regardless of the number of children identified as academically or intellectually gifted in the LEA.

SPECIAL PROVISIONS:

Funds may be transferred into this category by submitting ABC transfer forms. No funds shall be transferred out of this category.

Revised August 2, 2024

ADVANCED TEACHING ROLES (ATR) PROGRAM GRANT (PRC 0022)

PROGRAM REPORT CODE:	0022
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0022-XXX
STATUTORY REFERENCE:	G.S.115C Article 20A SL 2018-5, Section 7.9 SL 2021-180 Section 7.38 SL 2023-134, Section 7.66 and 7.67 SL 2024-57 Section 3J.16.

TYPE:	Dollars
TERM:	July 1 – September 30th
PURPOSE:	To develop and support highly effective teachers.
ELIGIBILITY:	The State Board of Education shall establish a program to develop advanced teaching roles (ATR) and organizational models that link teacher performance and professional growth to salary increases in selected local school administrative units for classroom teachers. An advanced teaching role must include either (i) teaching an increased number of students or (ii) becoming an ATR team lead that leads one or more teachers and is responsible for the student performance of all students taught by teachers on that lead teacher's team.
FORMULA:	A team of NCDPI and external reviewers used the scoring criteria listed in the RFP to rate each proposal. Funds may be awarded up to but not more than two terms of the program.

SPECIAL PROVISIONS:

1) Allow highly effective classroom teachers to teach an increased number of students by assuming accountability for additional students, by becoming a lead classroom teacher accountable for the student performance of all of the students taught by teachers on that lead classroom teacher's team.
2) Enable local school administrative units to create innovative compensation models that focus on classroom teacher professional growth and measurable improvements in student outcomes.
3) Utilize local plans to establish organizational changes related to compensation in order to sustain evidenced-based teaching practices that have the capacity to be replicated throughout the State.

4) A LEA that received an initial award of State funds of up to three years may apply to the State Board of Education for an award of State funds for a second term of up to three years. An ATR unit shall not be eligible to receive funding for more than two terms.
5) State funds shall be used for any of the following purposes, as defined by the State Board:
   a) Development of advanced teaching role plans.
   b) Development of professional development courses for teachers in advanced teaching roles that lead to improved student outcomes.
   c) Transition costs associated with designing and implementing advanced teaching role models, including employing staff members or contractors to assist with design and implementation of the plan.
   d) Development of the design and implementation of compensation plans that focus on teacher professional growth and student outcomes and the transition costs associated with designing and implementing new compensation plans, including employing staff members or contractors to assist with design and implementation of the plan.
6) With the approval of the State Board of Education, Advanced Teaching Roles schools may exceed the maximum class size requirements for kindergarten through third grade during any term of up to three years in which the State funds are awarded to the LEA where the school is located. At the conclusion of the term, any class size flexibility approved for an Advanced Teaching Roles school shall expire.
7) Substitute pay-staff development (163) & staff development participant pay obj codes (196) are applicable in this allotment.
8) Funds awarded to an ATR unit shall not revert at the end of each fiscal year and shall remain available until October 1 of the subsequent fiscal year.

Revised August 6, 2026; September 4, 2025

ADVANCED TEACHING ROLES (ATR) SALARY SUPPLEMENTS (PRC 0025)

PROGRAM REPORT CODE:	0025
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0025-XXX
STATUTORY REFERENCE:	G.S.115C Article 20A SL 2018-5, Section 7.9 SL 2021-180 Section 7.38 SL 2023-134, Section 7.66 and 7.67 SL 2024-57 Section 3J.16.

TYPE:	Dollars
TERM:	July 1 – June 30th
PURPOSE:	To develop and support highly effective teachers.
ELIGIBILITY:	LEAs participating in the ATR program
FORMULA:	LEAs participating in this program may designate up to 15% of the teachers in the ATR roles as “adult leadership teachers” and 5% of the teachers in each ATR role as “classroom excellence teachers” (as defined in GS 115C-310). To the extent funds are made available to the purpose, teachers serving in an advanced teaching role are eligible to receive salary supplements for those teachers as follows: i) $10,000 for adult leadership teachers ii) $3,000 for classroom excellence teachers

SPECIAL PROVISIONS:

1) Pursuant to SL 2020-78, the State Board of Education shall authorize LEAs participating in the program to use any available State funds to provide salary supplements to classroom teachers in an advanced teaching role as long as the LEA complies with policies of the State Board of Education, federal law, and any State programs with specific restrictions on the use of funds, including bonus and grant programs. This budget flexibility is subject to the flexibility limitations identified in G.S. 115C-105.25(b) and in the SBE policy on the “ABC Transfer of Funds”.
2) A teacher is eligible to receive no more than one annual salary supplement under this program at any time. If State funds are insufficient to cover the full amount of supplement, the State Board of Education and the ATR unit shall disburse any supplement funds pro rata. If funds have been disbursed pro rata, ATR units are encouraged but not required to fund the remainder of the supplement from alternate funding sources.

3) FICA/Social Security and Retirement pay is applied to the supplemental amounts (up to $10,000 or $3,000 depending on the eligibility of the ATR teacher).

Approved September 4, 2025

ASSISTANT PRINCIPAL INTERNS – MSA STUDENTS (PRC 0067)

PROGRAM REPORT CODE:	0067
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0067-XXX
STATUTORY REFERENCE:	SL 2018-5, Section 8.4(c) SL 2020-45 Section 6.(c) SL 2020-49 Part VII

TYPE:	Dollars
TERM:	Varies July 1 - June 30
PURPOSE:	Provides funding for stipends to full-time students working on a master's degree in school administration programs who are serving in an approved intern program.
ELIGIBILITY:	Full-time Master of Student Administration (MSA) students serving in a ten month or less internship in an Institutes of Higher Education offering the program.
FORMULA:	Stipends are allotted for the duration of the internship. The stipend for an MSA Student will be the higher of the beginning salary of a certified assistant principal, or what the individual would have earned on the teacher salary schedule plus social security as specified in the North Carolina Public School Personnel State Salary Schedule. Please note that these individuals are not recognized as full-time employees of the school system and **are not eligible for hospitalization or retirement contributions.**

SPECIAL PROVISIONS:

None

AT-RISK STUDENT SERVICES/ALTERNATIVE SCHOOLS (PRC 0069)

PROGRAM REPORT CODE:	0069
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0069-XXX
STATUTORY REFERENCE:	GS 115C, Article 8C GS 115C-375.5 See below SL 2023-134, Section 7.63

TYPE:	Dollars
TERM:	July 1 - August 31 of subsequent fiscal year
PURPOSE:	Provides 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. These funds may not be used to supplant dropout prevention programs funded from other state or federal sources. It is the intent of the General Assembly that each LEA has a School Safety Officer at each high school.
ELIGIBILITY:	Each LEA is entitled to funding.
FORMULA:	Each LEA is allotted dollars for a School Safety Officer (SSO) based on the number of high schools, which are not virtual, in the LEA that receive a principal allotment. For the purpose of this allotment, a high school is defined as any school which contains Grades 9 and 10 or grade 12. Funds are then allotted for students in treatment programs in accordance with SL 1987-863. Fifty percent of the remaining funds are distributed based on the number of poverty children per the Title I Low Income poverty data. The remaining funds are distributed based on allotted ADM. Each LEA receives a minimum of the dollar equivalent of two teachers and two instructional support personnel (including benefits). No funds will be allotted on a competitive grant basis.

SPECIAL PROVISIONS:

1) Effective July 1, 2000, each LEA shall establish at least one alternative learning program/school.
2) Per SL 1997-239, LEAs shall use the teachers allocated for students assigned to alternative learning programs

   a) pursuant to the regular teacher allotment and
   b) only to serve the needs of these students
3) The priority uses of the funds appropriated in this category shall be to:
   a) provide instructional positions or instructional support positions and/or professional development;
   b) provide intensive in-school and/or after-school remediation; and
   c) purchase diagnostic software and progress monitoring tools. (SL 2005-276, Section 7.61 (a))
4) Funds can be transferred without restrictions.
5) Unexpended funds as of June 30 will be reallocated under PRC 0069 and will remain available for expenditure through August 31st. Balances from carryover funds remaining after August 31st will be reduced from the allotment. Reallocation of funds is contingent upon State Budget Office approval.
6) Per GS 115C- 375.5:
   a) Pregnant and parenting students shall receive the same educational instruction or its equivalent as other students. A local school administrative unit may provide programs to meet the special scheduling and curriculum needs of pregnant and parenting students. However, student participation in these programs shall be voluntary, and the instruction and curriculum must be comparable to that provided other students.
   a) Local boards of education shall adopt a policy to ensure that pregnant and parenting students are not discriminated against or excluded from school or any program, class, or extracurricular activity because they are pregnant or parenting students and to provide assistance and support to encourage pregnant and parenting students to remain enrolled in school and graduate. The policy shall include, at a minimum, all of the following:
      i) Local school administrative units shall, as needed, use supplemental funds from the At-Risk Student Services allotment to support programs for pregnant and parenting students.
      ii) Notwithstanding Part 1 of Article 26 of this Chapter, pregnant and parenting students shall be given excused absences from school for pregnancy and related conditions for the length of time the student's physician finds medically necessary. This includes absences due to the illness or medical appointment during school hours of a child of whom the student is the custodial parent.
      iii) Homework and make-up work shall be made available to pregnant and parenting students to ensure that they have the opportunity to keep current with assignments and avoid losing course credit because of their absence from school and, to the extent necessary, a homebound teacher shall be assigned. (2006-69, s. 4(a); 2009-330, s. 3.)

AVERAGE DAILY MEMBERSHIP (ADM) GROWTH (PRC 0094)

PROGRAM REPORT CODE:	0094
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0094-XXX
STATUTORY REFERENCE:	SL 2023-134, Section 7.20

TYPE:	Dollars
TERM:	July 1 – June 30th
PURPOSE:	To provide funds from the ADM Contingency Reserve to LEAs whose ADM in the current fiscal year is higher than the allotted ADM used for initial allotments.
ELIGIBILITY:	LEAs
FORMULA:	Funds shall be provided as follows: (Current ADM less the allotted ADM) x Initial Allotment Dollars per ADM Amount may be prorated based on funds available.

1. SPECIAL PROVISIONS: Funds may be transferred out to other eligible PRCs, in accordance with ABC Budget Flexibility.
2. Allowable expenditures shall include instructional and support services for the incremental increase in ADM.
3. The funds are calculated and available for the current fiscal year only.
4. IPS funds will be allotted in 0036/0037/0038, respectively.

Revised September 4, 2025

BEHAVIORAL SUPPORT (PRC 0029)

PROGRAM REPORT CODE:	0029
UNIFORM CHART OF ACCOUNTS CODE:	XXX0-0029-XXX
STATUTORY REFERENCE:	

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides funding for Assaulting and Violent Children programs which provide appropriate educational programs to students up to age 22 who suffer from emotional, mental, or neurological disabilities accompanied by violent or assaulting behavior.
ELIGIBILITY:	All public school units are entitled to funding based on need.
FORMULA:	Allotments are based on need and are designated as add-on funds. The allocations are provided to eligible public school units which demonstrate core, supplemental and intensive supports. They are to be used to make the "critical difference" in the successful development and implementation of specially designed instruction or intensive intervention. Grant requests are made in the CCIP system and reviewed by NCDPI Behavior Consultants. The requests should be for those class members who are projected to remain enrolled the following year and who require special services.

SPECIAL PROVISIONS:

1) A Department of Public Instruction consultant will review utilization of the initial allotment with appropriate LEA staff and request revisions as needed.
2) Allotted funds that are not used as designated shall revert to the State and be re-allotted for other eligible students.
3) Funds cannot be transferred in or out of this category.
4) These funds may not be used to supplant or replace other funding sources (e.g., state aid exceptional children funds).

BUSINESS SYSTEM MODERNIZATION – LEA ALLOTMENT (PRC 0153)

PROGRAM REPORT CODE:	0153
UNIFORM CHART OF ACCOUNTS CODE:	1-XXXX-0153-XXX
STATUTORY REFERENCE:	SL 2016-94, Section 8.15 SL 2017-57, Section 7.16 SL 2022-74, Section 7.1

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Funds are appropriated to implement the State Board of Education School Business System Modernization Plan and support the modernization of local education agency (LEA) business systems, particularly those that support financial, payroll, human resources, and related human capital functions.
ELIGIBILITY:	Each LEA that selects an NCDPI-approved modern business systems vendor to provide services is eligible to receive funding after it enters into a Memorandum of Understanding with NCDPI for the planning, governance and funding of the project.
FORMULA:	An LEA that selects an NCDPI-approved modern business system vendor may request funding for one-time implementation costs and initial software costs. Funding for each LEA will be a maximum of 90% of the one-time implementation costs and 90% of one year SaaS (Software as a Service)/Managed Services costs if the LEA has overlapping subscription/Managed Services costs. Funding is subject to the availability of funds.

SPECIAL PROVISION:

1) These funds shall be used for the initial transition to a modern internet-based system. Allowable expenditures are limited to the following:
   a) One Time Implementation Fees - Implementation fees for an individual LEA for services associated with making an individual implementation map to the LEA's individual or unique human resources and/or finance needs.
   b) Overlapping Software Subscription Fees – These fees are for Software as a Service (SaaS) subscription fees incurred during implementation and are limited to one year.
   c) Additional Service Fees – Additional service fees include:
      i) Fee for services associated with making an implementation map for the core needs of the North Carolina K-12 human resources and financial functional business needs in order to facilitate state-wide implementation of modern business systems;

    ii) Services fees associated with satellite (i.e., third-party) systems provider solutions needed to integrate or work with the NCDPI's modern ERP system or SBSM Operation Data Store (ODS) solutions environment (i.e. APIs, SIF, etc.).

2) NCDPI shall establish a memorandum of understanding with the LEA for the planning and funding for the project based on available budget and in alignment with the selected vendor's statement of work.
3) Unexpended funds as of June 30 in the current fiscal year may be reallocated to the LEA for use in the subsequent fiscal year. The reallocation of carryover funds is contingent upon Office of State Budget and Management approval.
4) An LEA that fails to complete implementation of the new system within 3.5 years from the execution of the memorandum of agreement will be subject to a repayment penalty of up to 100% of the allotted funds, depending on progress towards implementation.

Amended February 1, 2024

CENTRAL OFFICE ADMINISTRATION (PRC 0002)

PROGRAM REPORT CODE:	0002
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0002-XXX
STATUTORY REFERENCE:	SL 2002-126, Committee Report

TYPE:	Dollar
TERM:	July 1 - June 30
PURPOSE:	Provides funding for salary and benefits for central office administration. This category is used to pay for personnel including: • Superintendent • Directors/Supervisors/Coordinators • Associate and Assistant Superintendents • Finance Officers • Child Nutrition Supervisors/Managers • Community Schools Coordinators/Directors • Athletic Trainers • Health Education Coordinators • Maintenance Supervisors • Transportation Directors **Funds cannot be expended for any of the above personnel outside of this allotment category.**
ELIGIBILITY:	Each LEA is entitled to funding.
FORMULA:	Per the Committee Report of SL 2002-126 moving forward: 1) Freeze local school administration units (LEAs) allotments at the FY 2001-02 allotment level. 2) Adjust allotments by the net effect of other legislative changes (such as, legislative increases or benefit changes) and the reduction for charter school reserve.

The new formula for FY 2002-2003 developed by the State Board in accordance with SL 2001-424, Section 28.14(g) was not implemented per the Committee Report of SL 2002-126.

HISTORICAL REF: The following is the Formula that was in effect from Fiscal Year 1996 through Fiscal Year 2001.

Base Allotment Each LEA receives a base allotment which is graduated based on allotted ADM. To determine the base, select the ADM range from the charts below and add the base and the supplemental base together.

Cities

ADM Ranges	Base	ADM Over Range	$ Per ADM Over Range
0 - 4,999	$360,000	0	12.00
5,000 - 9,999	420,000	4,999	36.01
10,000 - 14,999	600,000	9,999	18.00
Each addt'l 5,000	add 90,000	add 5,000	18.00

Counties

ADM Ranges	Base	ADM Over Range	$ Per ADM Over Range
0 - 4,999	$420,000	0	12.00
5,000 - 9,999	480,000	4,999	36.01
10,000 - 14,999	660,000	9,999	18.00
Each addt'l 5,000	add 90,000	add 5,000	18.00

Add-On Per ADM

After the base is allotted, the remaining funds are allocated to LEAs with ADM greater than 1,500 based on dollars per ADM.

SPECIAL PROVISIONS:

1) Funds cannot be transferred into this category. Funds can be transferred out of this category by submitting an ABC Transfer Form in the Allotment System.
2) Only expenditures for administrative personnel and matching benefits are allowed.
3) Refer to the General Information Section – Merged LEAs.
4) Federal law requires a match for Child Nutrition Supervisors. A State expenditure in excess of $7 million is necessary for North Carolina to be eligible for Section 4 federal funds. Beginning with the FY 2010-11, each LEA shall expend at least $45,000 from their Central Office Administration (PRC 0002) allocation or any other State funded PRC which allows

coding to purpose code 7200 for child nutrition expenses. The following purpose object combinations are in PRC 0002 for meeting this mandate:

a) Child Nutrition Director and/or Supervisor 7200 - 113,
b) Manager 7200 - 176, and
c) The matching benefit codes 7200 - 211, 7200 - 221, 7200 - 231, or
d) Utilize the Inter-fund Transfers to Child Nutrition code 8400 – 715; funds transferred for this purpose may be used to pay the cost of reduced-price breakfast meals ($.30 per meal) for eligible students should be the state allocation for reduced-price breakfast meals be insufficient to do so.

5) In accordance with GS 115C-271, a local board may terminate a Superintendent's contract before the contract term of employment has expired if all of the following conditions are met:
   a) No state funds are used for this purpose.
   b) Local funds appropriated for teachers, textbooks, or classroom materials, supplies and equipment are not transferred or used for this purpose.
   c) The local board makes public the funds that are to be transferred or used for this purpose.
   d) The local Board notifies the State Board of the funds that are to be transferred or used for this purpose.
   e) No funds acquired through donation or fund-raising are used for this purpose, except funds raised specifically for this purpose or for funds donated by private for-profit corporations.
6) Once the Department of Public Instruction (NCDPI) is notified by the Director of the Retirement System Division (RSD) of the State Treasurer's Office of delinquent contributions owed by a participating employer (local education agency), the NCDPI will reduce the Central Office Administration allotment to the employer in the amount of the delinquency. This action is in compliance with the legislative authority (GS 128-30(g)(3)) and the Retirement System's Board of Trustees' policies. The State Board of Education will receive a communication of any reductions.
7) In the event the State Board of Education appoints an interim superintendent per G. S. 115C-105.39 and in accordance with its policy DSTR-041, the State Board may direct the NCDPI to reduce the Central Office Administration allotment in the amount of the salary and benefits for the interim superintendent, not to exceed the annual total compensation and benefits the LEA contracted for the most recent superintendent for the LEA, regardless of funding source.

CHARTER SCHOOLS (PRC 0036)

PROGRAM REPORT CODE:	0036
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0036-XXX
STATUTORY REFERENCE:	GS 115C, Article 14A SL 2001-424, Section 28.20 SL 2020-97 Section 3.1(1) SL 2023-134, Section 7.84 SL 2025-80, Section 8

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides state funding to charter schools based on the students attending the school.
ELIGIBILITY:	All charter schools approved by the State Board of Education and in operation.

FORMULA:

Funding for a charter school, which was in operation in the prior year, is based on the Dollars per ADM of the LEA in which the school is located and the allotted ADM of the charter school.

The charter school shall have 100% of its Initial Allotment available " after the General Assembly adjourns.

The charter school shall receive additional funds if the current year ADM is higher than the allotted ADM. These funds shall be allotted consistent with section "Allotment for ADM Growth" and shall be allotted in PRC0036. No reductions shall be made if the current year ADM is lower than the allotted ADM. Exceptions to initial allotments:

a) New Charter schools shall receive 50% of the initial allotments based on the projected ADM approved in the Office of Charter Schools ready to open report. After the review and approval of the current year ADM, the charter school's funding shall be recalculated based on the current year ADM. This may result in lower total funding if the current year ADM is lower than the projected ADM.
b) Charter schools in financial disciplinary noncompliance may receive their funding in monthly installments based on 115C-218.105 (a2).c) For charter schools, which have been approved by the State Board of Education to serve students who are at risk of or have dropped out of high school, either in the prior year or during the current year, shall be funded based on 5th month ADM. These schools have specialized programs to encourage these students to re-enroll in school and assist them until they have graduated.

c) No charter school shall be funded for an average daily membership greater than is permissible by law.

Other Allocations Allotted in PRC 0036

School Technology Funds Unspent funds will revert June 30.

Children with Disabilities funding, if they qualify (See PRC0032).

Limited English Proficiency funding, if they qualify (See PRC0054)

School Connectivity (See PRC0073)

Literacy Intervention (See PRC0085)

Charter School Transportation Grant (G.S.115C-218.42) Charter schools which have 50% or more students that qualify for free and reduced priced lunch program may apply to the DPI Office of Charter Schools for a Charter School Transportation Grant for the reimbursement of up to sixty-five percent of the eligible student transportation costs incurred by the school each semester. Not to exceed $100,000.

SPECIAL PROVISIONS:

1) During the first 60 school days, if a child with disabilities was included in the prior fiscal year December 1 child count leaves or returns to an LEA or Charter from another public school, the prorated share of funds allocated for that child will be adjusted. In order to initiate the transfer of funds, the LEA or charter school receiving the students must enter and submit required information for all students in the eCATs system.
2) Charter School Staff may participate in the Digital Learning Staff development of the LEA in which they are located.
3) Charter Schools must have a valid Certificate of Occupancy on file with the Office of Charters before any funding can be released for the fiscal year.
4) Per NC G.S. 115C-218.106, charters in their first year of occupancy will receive $16,000 in this allotment to contract with their DPI-approved financial data reporting platform. Charters that submit their own financial data are not eligible for this funding.
5) For FY 2026-27, charter schools eligible for additional funding for exceptional children attending the school in the FY 2025-26 fiscal year under Section 7.56 of S.L. 2026-41 will receive those funds in PRC 036. For more details, see PRC 032.

Revised August 6, 2026; September 4, 2025

CHILD AND FAMILY SUPPORT TEAMS (CFST) – NURSES (PRC 0042)

PROGRAM REPORT CODE:	0042
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0042-XXX
STATUTORY REFERENCE:	SL 2009-451, Section 10.24 SL 2025-60 Section 5

TYPE:	Positions
TERM:	10 months: July 1 – June 30
PURPOSE:	Provide funding for salary and fringe benefits for 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. It is the intent of the General Assembly that the positions must be solely used for school nurses to work full time as Child and Family Support Team Leaders, to carry out the legislatively mandated objectives of the Child and Family Support Team Initiative. The nurses shall not be used as administrators, coordinators, supervisors, directors, teachers, counselors, social workers, proctors, or for non-instructional support personnel (clerical assistants, custodians, staff available to provide duty free periods for teachers, or as substitutes).
ELIGIBILITY:	Based on selection to participate in the CFST Initiative.
FORMULA:	The positions are multiplied by the statewide average salary plus benefits.

SPECIAL PROVISIONS:

1) The LEAs receiving Child and Family Support Team funding must implement an annual implementation plan jointly developed by the LEA and its Child and Family Support Team Local Advisory Committee. At a minimum the plans must include their agreement that:
   a) Funds are only used to support the CFST Initiative and will not supplant any other funding.
   b) CFST nurses will be assigned only to responsibilities consistent with the legislative intent of the CFST Initiative.
   c) The LEA will work with the state-identified external evaluator and participate in all state and contracted evaluation activities.
   d) The LEA will follow all reporting requirements.
   e) The LEA will facilitate and attend all Local Advisory Committee meetings as required.

f) All CFST lead nurses will attend all mandatory trainings as indicated by the state CFST Program Coordinator.
g) The LEA will participate in all other required activities as determined.
h) Local partners have been involved collaboratively in the planning process.
i) Non-supplant Requirement: A local education agency receiving funds shall use the funds to supplement, not supplant, local and state current expense funds. The State Board of Education shall not allocate funds under this section to a county found to have used these funds to supplant local and state current expense funds.

CHILD AND FAMILY SUPPORT TEAMS (CFST) – SOCIAL WORKER AND OTHER (PRC 0043)

PROGRAM REPORT CODE:	0043
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0043-XXX
STATUTORY REFERENCE:	SL 2009-451, Section 10.24 SL 2025-60 Section 5

TYPE:	Dollars
TERM:	10 months: July 1 – June 30
PURPOSE:	Provide 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. It is the intent of the General Assembly that these funds must be solely used for legislatively mandated objectives of the Child and Family Support Team Initiative
ELIGIBILITY:	Based on selection to participate in the CFST Initiative.
FORMULA:	Dollars per site.

SPECIAL PROVISIONS:

The LEAs receiving Child and Family Support Team funding must implement an annual implementation plan jointly developed by the LEA and its Child and Family Support Team Local Advisory Committee. At a minimum the plans must include their agreement that:

a. Funds are only used to support the CFST Initiative and will not supplant any other funding.
b. CFST social workers will be assigned only to responsibilities consistent with the legislative intent of the CFST Initiative.
c. The LEA will work with the state-identified external evaluator and participate in all state and contracted evaluation activities.
d. The LEA will follow all reporting requirements.
e. The LEA will facilitate and attend all Local Advisory Committee meetings as required.
f. All CFST social workers will attend all mandatory trainings as indicated by the state CFST Program Coordinator.
g. The LEA will participate in all other required activities as determined.
h. Local partners have been involved collaboratively in the planning process.

i. Non-supplant Requirement: A local education agency receiving funds shall use the funds to supplement, not supplant, local and state current expense funds. The State Board of Education shall not allocate funds under this section to a county found to have used these funds to supplant local and state current expense funds.

Revised September 4, 2025

CHILDREN WITH DISABILITIES (PRC 0032)

PROGRAM REPORT CODE:	0032
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0032-XXX
STATUTORY REFERENCE:	G.S.115C-111.05 S.L. 2026-41, Sec. 7.56

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provide funding for the special educational needs and related services of Children with Disabilities. These funds are to be used for: • Children with Disabilities • Children with Disabilities Preschool State Funding Funds for Community Residential Centers are allotted in PRC 0092, Group Homes, Foster Homes, or similar facilities are allotted in PRC 0090, Special State Reserve approvals are allotted in PRC 0089, and funds for Developmental Day Centers are allotted in PRC 0063.
ELIGIBILITY:	All LEAs and Charter, Lab, and Regional Schools are entitled to funding based on the formulas listed below.
FORMULA:	To the extent funds are made available for this purpose, funds shall be allocated on a per child basis. Children with Disabilities and Preschool Disabled State funded allotments are calculated separately and then combined into one allotment. Matching benefits are included. The individual formulas are listed below.

CHILDREN WITH DISABILITIES:

Child count is based on Children with Disabilities child count, ages 5 through 21.

Multiply the lesser of the December 1 child count or an overall 13.00% cap of the Allotted ADM by the dollar per child count funding factor.

CHILDREN WITH DISABILITIES PRESCHOOL:

Each LEA receives a base amount equal to the average salary of a classroom teacher plus benefits. All remaining are distributed based on the December 1 child count of children ages 3, 4, and pre-K5.

SPECIAL PROVISION:

1) No Funds shall be transferred out of this category.
2) Funds may be used to transport preschool aged children with disabilities only. Transportation for school age children must be paid from transportation funds (PRC 0056) or see special provision for Special State Reserve PRC0089.

3) Refer to Policies Governing Services for Children with Disabilities produced by the Exceptional Children Division and to the School Attendance and Student Accounting Manual produced by the Division of School Business.
4) LEAs are encouraged to use teacher positions generated by that portion of their total ADM that is made up of children with disabilities to fund children with disabilities teachers.
5) Funds for Children with Disabilities will be reduced based on on-site audits and the determination that students are found to be in non-compliance with State/Federal regulations.
6) If two or more LEAs are consolidated into one LEA, the Children with Disabilities Preschool allotment shall not be less than the same allotment to the separate LEAs for the first and second full fiscal years of the consolidation and shall be used for the continuation of the positions, except as specifically authorized by the State Board of Education.
7) Funding shall be adjusted based on the December 1 child count of children with disabilities ages 5 through 12 in the current school year. Each PSU shall receive a per pupil share of the increase in students with disabilities between the December 1 headcount in the prior year and the December 1 headcount in the current school year, within funds available, up to the 13.00% cap of the current year's best 1 of 2 ADM.
8) Pursuant to Section 7.56 of S.L. 2026-41, charter schools that did not receive an additional pro rata allocation for students attending the charter school in the first 60 days of the 2025-26 school year shall receive a pro rata amount for those students in the FY 2026-27 school year. Each eligible charter school shall receive a notice with instructions for how to apply for additional funds.

During the first 60 school days, if a child with disabilities who was included in the prior fiscal year December 1 child count leaves or returns to an LEA or Charter from or to a charter school, the pro-rata share of funds allocated for that child will be adjusted. In order to initiate the transfer of funds, the LEA or charter school receiving the students must enter and submit required information for all students in the eCATs system.

Revised August 6, 2026

CHILDREN WITH DISABILITIES - DEVELOPMENTAL DAY CENTERS (PRC 0063)

PROGRAM REPORT CODE:	0063
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0063-XXX
STATUTORY REFERENCE:	SL 2021-180 Section 7.12 SL2023-134, Section 7.54

TYPE: Dollars

TERM: July 1 - June 30

PURPOSE: Provide funding for the special educational needs and related services of Children with Disabilities. These funds are to be used for:

- Developmental Day Centers (3 through 21)

ELIGIBILITY: All LEAs and charter schools may submit applications.

FORMULA: Formulas for individual purposes are below:

DEVELOPMENTAL DAY CARE:

Requests for funding are made on individual applications submitted by the LEA and approved by the Department of Public Instruction, Exceptional Children Division for children receiving their special education and related services in an approved developmental day center. Allotments for identified children are based on an established up to a maximum of $1,350 per month for a maximum of ten months.

In accordance with NC 1506-17.(c), an LEA that had a school-age child (five through 21) who was placed in a developmental day center that was affected by special circumstances as a result of DDC licensure clarification effective July 1, 2026 may be funded for the initial year past the expiration date of the DDC license that was in effect during the 2025-26 school year. To be funded, the student must have been in an approved, affected developmental day center in FY 2025-26 and must now be served in the local educational agency and the LEA must apply for funding. This provision does not apply to students who were placed in developmental day centers for preschool disability services who are now entering the LEA at age five for kindergarten.

Any unexpended funds shall not revert but be placed in a reserve. When the reserve is at least $50,000, the Department shall distribute the funds through a grant program for Developmental Day Centers only, LEAs are not eligible for the grant awards.

SPECIAL PROVISION:

1) Funds cannot be transferred into or out of this category.
2) Refer to **NC Policies Governing Services for Children with Disabilities** produced by the Exceptional Children Division and to School Attendance and Student Accounting Manual produced by the Division of School Business.

3) Developmental Day Center funds should be expended according to the LEA's approved plan to serve children ages 3 through 21.

Revised July 1, 2026

CHILDREN WITH DISABILITIES - SPECIAL STATE RESERVE (PRC 0089)

PROGRAM REPORT CODE:	0089
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0089-XXX
STATUTORY REFERENCE:	SL2021-180 Section 7.12 SL2023-134, Section 7.54

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provide funding for the special educational needs and related services of Children with Disabilities. These funds are to be used for: • ~~Community Residential Centers (3 through 21)~~ • ~~Group Homes, Foster Homes, or Similar Facilities~~ • Special State Reserve (3 through 21)
ELIGIBILITY:	All LEAs and charter schools may submit applications.
FORMULA:	~~Formulas for individual purposes are below:~~

~~GROUP HOMES, FOSTER HOMES, OR SIMILAR FACILITIES:~~

~~The Exceptional Children Division reimburses Local Boards of Education the per-child allocations for average daily membership (ADM), state aid and IDEA 611 of children with disabilities assigned to group homes, foster homes, or similar facilities.~~

~~Applications may be found at https://ecip.schools.nc.gov.~~

~~COMMUNITY RESIDENTIAL CENTER:~~

~~Requests for funding are made on individual applications submitted by the LEA and approved by the Department of Public Instruction, Exceptional Children's Division for children receiving their special education and related services in a community residential center. Allotments for identified children are based on an established monthly rate for a maximum of ten months and an adjusted monthly rate for up to two months of Extended School Year (ESY) services.~~

SPECIAL STATE RESERVE:

A reserve has been established to be used when all available state, federal, and local resources have been exhausted. The funds are to be used for emergency situations, such as high cost children or severely disabled children. Requests are made on individual applications submitted in the LEA and approved by the Department of Public Instruction Exceptional Children Division. All allocations will be made within funds available. All withdrawals must be reported within 60 days.

The Special State Reserve may also be used to cover extraordinary transportation costs for high-needs children with disabilities. The LEAs and charter schools shall apply for the funds through the Division of Exceptional Children.

SSRF transportation funds shall be awarded to qualifying local school administrative units consistent with the following:

A. In determining extraordinary transportation costs, the Department shall consider total prior-year transportation expenditures for high-needs children with disabilities, including expenditures from local funds and all other funding sources, as a proportion of total expenditures.
B. Applicants with the highest extraordinary transportation costs shall receive the highest priority in the award of grant funds.
C. Funds may be awarded during the initial year of a high-needs student's enrollment in a LEA or charter school or in subsequent years of the student's enrollment.

SPECIAL PROVISION:

4) Funds cannot be transferred into or out of this category.
5) Refer to **NC Policies Governing Services for Children with Disabilities** produced by the Exceptional Children Division and to School Attendance and Student Accounting Manual produced by the Division of School Business.
6) ~~Community Residential funds should be expended according to the LEA's approved plan to serve children ages 3 through 21.~~

Added August 2, 2024

CHILDREN WITH DISABILITIES – GROUP HOMES, FOSTER HOMES, OR SIMILAR FACILITIES (PRC 0090)

PROGRAM REPORT CODE:	0090
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0090-XXX
STATUTORY REFERENCE:	SL2021-180 Section 7.12 SL2023-134, Section 7.54

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provide funding for the special educational needs and related services of Children with Disabilities. These funds are to be used for Group Homes, Foster Homes, or Similar Facilities
ELIGIBILITY:	All LEAs and charter schools may submit applications.
FORMULA:	The Exceptional Children Division reimburses Local Boards of Education the per-child allocations for average daily membership (ADM), state aid and IDEA 611 of children with disabilities assigned to group homes, foster homes, or similar facilities. Applications may be found at https://ccip.schools.nc.gov.

SPECIAL PROVISION:

1) Funds cannot be transferred into or out of this category.
2) Refer to **NC Policies Governing Services for Children with Disabilities** produced by the Exceptional Children Division and to School Attendance and Student Accounting Manual produced by the Division of School Business.

Added August 6, 2026

CHILDREN WITH DISABILITIES – COMMUNITY RESIDENTIAL CENTERS (PRC 0092)

PROGRAM REPORT CODE:	0092
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0092-XXX
STATUTORY REFERENCE:	SL2021-180 Section 7.12 SL2023-134, Section 7.54

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provide funding for the special educational needs and related services of Children with Disabilities. These funds are to be used for Community Residential Centers (3 through 21)
ELIGIBILITY:	All LEAs and charter schools may submit applications.
FORMULA:	Requests for funding are made on individual applications submitted by the LEA and approved by the Department of Public Instruction, Exceptional Children's Division for children receiving their special education and related services in a community residential center. Allotments for identified children are based on an established monthly rate for a maximum of ten months and an adjusted monthly rate for up to two months of Extended School Year (ESY) services.

SPECIAL PROVISION:

1) Funds cannot be transferred into or out of this category.
2) Refer to **NC Policies Governing Services for Children with Disabilities** produced by the Exceptional Children Division and to School Attendance and Student Accounting Manual produced by the Division of School Business.
3) Community Residential funds should be expended according to the LEA's approved plan to serve children ages 3 through 21.

Added August 6, 2026

CLASSROOM MATERIALS/INSTRUCTIONAL SUPPLIES/EQUIPMENT (PRC 0061)

PROGRAM REPORT CODE:	0061
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0061-XXX
STATUTORY REFERENCE:	SL 2001-424 Section 28.39

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides funds for Instructional Materials and Supplies, Instructional Equipment, and Testing Support.
ELIGIBILITY:	Each LEA is entitled to funding.
FORMULA:	Funds for Instructional Materials, Supplies, and Equipment are distributed based on allotted ADM. Funds for each student to take the Preliminary Scholastic Aptitude Test (PSAT) are allotted based on allotted ADM in grades 8 and 9.

SPECIAL PROVISION:

1) Funds can be transferred without restrictions by submitting an ABC Transfer Form in the Allotment System.
2) In accordance with GS 115C-174.18, every student in grades 8 - 10 who has completed or is in the last month of Algebra I shall be given an opportunity to take a version of the PSAT one time at State expense. These expenses shall be paid from PRC 0061.

CLASSROOM TEACHERS (PRC 0001)

PROGRAM REPORT CODE:	0001
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0001-XXX
STATUTORY REFERENCE:	GS 115C-301 GS 115C-105.25(b) SL 1993-769, Section 19.24

TYPE:	10 month Positions
TERM:	July 1 - June 30
PURPOSE:	Provides guaranteed funding for salaries for classroom teachers, including Grade 6 to 12 Program Enhancement Teachers. To qualify as a classroom teacher and to be charged against this allotment, an individual must spend a major portion of the school day providing classroom instruction and shall not be assigned to administrative duties in either the central or school offices. If an LEA decides to employ a Math/Science/Computer teacher, this individual does not have to spend a portion of the school day providing classroom instruction.
ELIGIBILITY:	Each LEA is entitled to positions.
FORMULA:	The following positions are calculated separately and then consolidated into PRC 0001. The individual formulas are listed below. For city LEAs with less than 3,000 ADM, fractions are rounded up to the nearest whole position.

CLASSROOM TEACHERS:

Teachers are allotted based on one per the following allotted ADM and rounded to the nearest one-half position.

Grades	Number of Students
K	18
1	16
2-3	17
4-6	24
7-8	23
9	26.5
10-12	29

NOTE: Preschool student ADM is not used in the teacher allotment formula. For allotment purposes, Children with Disabilities served in separate settings are included in their appropriate grades as determined by school administrators.

MATH / SCIENCE / COMPUTER TEACHERS:

Each county is entitled to one position. Positions will be divided between county and city LEAs based on previously approved plans. The percent split will remain in effect until the plan is revised and DPI is notified. Plans do not have to be submitted to DPI.

SPECIAL PROVISION:

1) Refer to the School Attendance and Student Accounting Manual produced by the Division of School Business for items including class size, definition of program enhancement teachers and dual language immersion classes.
2) Additional classroom teachers may be allotted within available funds based on the provisions outlined in Section 01 and upon request by the superintendent to the Division of School Business. (See General Information Section, Small Schools)
3) It is recommended that the teachers generated by self-contained/separate classrooms serving children with disabilities be used for children with disabilities. This includes self-contained/separate classes for autism, deaf-blind, behaviorally-emotionally disabled, developmental delayed, educable mentally disabled, hearing impaired, learning disabled, orthopedically impaired, other health impaired, speech-language impaired, severe profound, trainable mentally disabled, traumatic brain injured and visually impaired.
4) Per SL 1997-239, LEAs shall use the teachers allocated for students assigned to alternative learning programs
   a) pursuant to the regular teacher allotment and
   b) only to serve the needs of these students
5) The State regulations permit LEAs to identify a state allotted teaching position (no additional positions are provided and no Career Technical education funds can be used) and use that position to pay a Junior ROTC instructor, provided the local school does employ another teacher using local funds to replace the use of the State allotted position. For each Junior ROTC position paid from State funds, a locally paid position must be provided.
6) Teachers on Loan Additional positions may be allotted to LEAs which have teachers from their LEA selected to serve with the Department of Public Instruction. The teachers selected will work at designated LEAs throughout the State in support of major State Board of Education initiatives such as school assistance, teacher inductions, technology assessment/training, and student improvement. These additional teacher positions are allotted to the LEAs from which the teachers are employed since the reassigned teachers will remain on the LEA's payroll. The allotment will be in PRC 0096 Special Position Allotment or in PRC 0095 Special Dollar Allotment. For additional information, please contact Educator Effectiveness.

7) Teacher of the Year - An additional position (12 months) is allotted to the LEA from which the Teacher of the Year is selected. This allotment will also be allotted in PRC 0096, Special Position Allotment.
   The positions being funded by Burroughs Welcome Grant will be funded an extra 2 months from this category.
8) All newly certified teachers (local & state) who have never taught before, or taught less than 6 months, are eligible for up to three extra days of employment for orientation and classroom preparation. This includes lateral entry teachers that are newly certified and have never taught before. If the teacher does not have zero years on his or her license due to non-teaching experience being credited, then the School Financial Reporting Section must approve the new teacher orientation funding. The teacher is to be paid appropriately for the teacher's certification level and years of service. Eligible Teachers must be paid from pay code object 125 for the additional days of employment. The state will pay up to 3 days of training per eligible teacher based on the teacher's daily rate of pay. The School Allotments Section will allot funds beginning in March based on the number of eligible teachers paid, not to exceed 3 days per teacher. Once the number of participants and additional days of service are identified, your regular classroom teacher position allotment will be increased. The three additional new teacher orientation days must be completed by April 30th. Any new teachers hired after this date should go through orientation with the new teachers for the next fiscal year.
9) If an LEA plans to convert a position to contract for an International Faculty Exchange (IFE) member, that unit may request the conversion of positions to dollar equivalents. This applies only to IFE programs.
   Positions converted used to cover costs associated with bringing an International Faculty Exchange (IFE) to the LEA through the International Exchange Program will be converted at the statewide average salary plus benefits.
   Refer to PRC0020 for further details on the use of these positions.
10) Teachers for geographically isolated K-12 schools: An additional teacher allotment will be made for small schools when consolidation is not feasible due to the geographic isolation of the school and the school meets at least one of the following criteria:
    i) The school is located in an LEA in which ADM is less than 1.5 per square mile.
    ii) The school is located in an LEA for a county containing more than 150,000 acres of national forest owned by the federal government and managed by the US Forest Service pursuant to GS 104-5.
    a) Qualifying schools will receive one classroom teacher per grade. Teachers will be allotted to the remainder of the LEA under the regular teacher allotment formula.
    b) An LEA receiving special allotments for a small, geographically isolated school shall continue to receive one-half of that special allotment funding for the fiscal year after the school is closed. These funds shall be used to assist in the transition of students from the closed school to other schools in the LEA.

11) No ABC transfers are allowed out of this allotment category.

K-5 PROGRAM ENHANCEMENT TEACHERS (PRC 0004)

PROGRAM REPORT CODE:	0004
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0004-XXX
STATUTORY REFERENCE:	GS 115C-301 GS 115C-105.25(b) SL 2018-2, Section 3

TYPE:	10-Month Positions
TERM:	July 1 - June 30
PURPOSE:	Provides guaranteed funding for salaries for Kindergarten to 5th grade Program Enhancement Teachers.
ELIGIBILITY:	Each LEA is entitled to positions.
FORMULA:	Positions shall be allotted at one ten-month position for every 191 allotted average daily membership in kindergarten through 5th grade.

SPECIAL PROVISION:

1) Refer to the School Attendance and Student Accounting Manual for definition of class size, Program Enhancement Teachers and courses included.
2) Positions may only be transferred out of this allocation to PRC0001 Classroom Teachers by a request submitted to the Allotment Section via email.
3) Positions may not be converted to PRC 0020 for International Faculty Exchange

COOPERATIVE INNOVATIVE HIGH SCHOOLS (CIHS) (PRC 0055)

PROGRAM REPORT CODE:	0055
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0055-XXX
STATUTORY REFERENCE:	GS 115C, Article 16, Part 9 SL 2005-276, Section 7.32(c) SL 2017-57, Section 7.22 2025-89 Section 2.A.6.(b)(3)

TYPE: Dollars

TERM: July 1 - June 30

PURPOSE: The purpose of 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 new high schools in which a local school administrative unit, two and four-year colleges and universities, and local employers work together to ensure that high school and postsecondary college curricula operate seamlessly and meet the needs of participating employers.

ELIGIBILITY: Cooperative Innovative High School and planning sites that have been approved by the State Board of Education and the General Assembly.

FORMULA: Funds shall be allocated based on the Tier Area the school is located, as defined by the NC Department of Commerce per GS 143B-437.08

- CIHS located in Tier I Areas - $275,000
- CIHS located in Tier II Areas - $200,000
- CIHS located in Tier III Areas - $180,000
- Northeast Regional School of Biotechnology and Agriscience (NERSBA) - $310,000 (see PRC 0038)

SPECIAL PROVISION:

1) During the first year of operation the Cooperative Innovative High School established under GS 115C, Article 16, Part 9 and approved for funding, a principal shall be allotted regardless of the number of State paid teachers assigned to the school or the number of students enrolled in the school. The budget flexibility authorized by GS 115C-105.25 does not apply to these positions.
2) The State Board of Education shall conduct an annual evaluation of this program. The evaluation shall include:

    i) An accounting of how funds and personnel resources were utilized and their impact on student achievement, retention, and employability;
    ii) Recommended statutory and policy changes; Recommendations improvement of the program.
  a) The State Board of Education shall report the results of this evaluation to the Office of State Budget and Management, the Joint Legislative Education Oversight Committee, and the Fiscal Research Division, by January 15 of each year.
3) The LEA shall utilize this funding to hire two positions:
    i) Program Coordinator (School Administrator-level position).
    ii) Community Coordinator to provide counseling and to coordinate the workforce development activities of students (Student Services-level position).
  a) Additionally, the higher education partner will receive funds from the grant to support a position to serve as a liaison for the program. The funding for this position is included in the allotment to the LEA. The LEA is responsible for negotiating with the higher education partner for the amount of funding necessary to support an instructor-level position.
  b) Any remaining dollars will be available to the partnership to support start-up costs ($10,000 first year only), professional development, related travel, materials, supplies, textbooks and other costs related to the student workforce experience.
4) This funding is not intended for capital expenses, faculty stipends or bonuses.
5) Funding is not to supplant any existing local, state or federal funds already used to operate the program.
6) Funds may be transferred with exception of the first-year principal, by submitting ABC Transfer Form in the School Allotment System.
7) State funds appropriated for cooperative innovative high schools shall not be adjusted to reflect legislative salary increments, retirement rate adjustments and health adjustments for school personnel, unless specifically provided for by the General Assembly.

DIGITAL LEARNING INITIATIVE (DLI) GRANT (PRC 0030)

PROGRAM REPORT CODE:	0030
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0030-XXX
STATUTORY REFERENCE:	SL 2016-94, Section 8.23 SL 2017-57, Section 7.23K

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	State competitive grant 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, as part of the Digital Learning Plan.
ELIGIBILITY:	All LEAs and charter schools are eligible to apply for a grant. Those approved by the State Board of Education are awarded funding.
FORMULA:	A competitive grant and funds are based on funds available and State Board approval.

SPECIAL PROVISION:

1) Per the SBE approved request for proposal grant funds may be used for:
   a) For Planning Grants
      (1) Contracted services (up to 40%)
      (2) Hardware or software purchases related to the success of the grant program. For example, the purchase of devices and equipment, especially emerging technologies that align with strategic planning (up to 25%)
      (3) Professional development expenses, including related travel costs (up to 25%).
      (4) Reimbursement for stipends and teacher substitutes.
      (5) State subsistence rates and allowances.
      (6) Transportation costs.
      (7) Printing and duplicating (up to 5%).
   b) For Implementation Grants
      (1) Contracted services (up to 25%)
      (2) Hardware or software purchases related to the success of the grant program. For example, the purchase of devices and equipment, especially emerging technologies that align with strategic planning. (up to 40%)
      (3) Professional development expenses, including related travel costs (up to 25%)
      (4) Reimbursement for stipends and teacher substitutes
      (5) State subsistence rates and allowances
      (6) Transportation costs
      (7) Printing and duplicating (up to 10%)

c) For Innovation Academy Grants
    (1) Employment of grant coordinator (up to 50%)
    (2) Contracted services (up to 25%)
    (3) Hardware or software purchases related to the success of the grant program. For example, the purchase of devices and equipment to support the modeling and demonstration of best practices. (up to 25%)
    (4) Professional development expenses, including related travel costs (up to 40%)
    (5) Reimbursement for stipends and teacher substitutes
    (6) State subsistence rates and allowances
    (7) Transportation costs
    (8) Printing and duplicating (up to 10%)

2) Funds received through this grant shall not supplant current funding streams.

DIGITAL LEARNING INITIATIVE (DLI): DIGITAL LITERACY SOLUTION (PRC 0078)

PROGRAM REPORT CODE:	0078
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0078-XXX
STATUTORY REFERENCE:	SL 2017-57, Section 7.23K SL2020-49 Part II SL2023-134, Section 7.17

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Support the implementation and adoption of a K-8 digital literacy solution (curriculum and platform) in order to assist educators with the delivery of instruction as well as improve these critical digital literacy skills among students.
ELIGIBILITY:	LEAs and IPSs within economically distressed counties, that have executed local convenience contracts based on the K-8 digital literacy solution statewide Cooperative Purchasing Agreement. Economically distressed counties are those that are designated as Tier I and Tier 2 by NC Commerce in the year of the allocation.
FORMULA:	Eligible public school units, which have opted into the program, shall be allotted funds based on the number of licenses requested at a unit cost equal to the statewide contract unit cost. In the event that the total allocation exceeds the fiscal year appropriation, all allocations shall be reduced on a pro rata basis.

SPECIAL PROVISION:

1) Funds shall only be used for software licenses from the vendor selected via the competitive procurement process.
2) Use of funds is subject to audit to ensure that purchased licenses are utilized by the public school unit. Unutilized purchased licenses are subject to a refund to the State.
3) PSUs, by accepting these funds, shall agree to the requirements set forth in the application for these funds.
4) Allocations that are not expended for licenses by March 31 of the fiscal year shall revert to DPI and utilized for implementation of the State's Digital Learning Plan.
5) Funds for charter schools shall be allotted in PRC 0036.
6) Funds for the Renewal School System, if eligible, shall be allotted in PRC 0037.

7) Funds are not eligible for carryover.

DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING (PRC 0024)

PROGRAM REPORT CODE:	0024
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0024-XXX
STATUTORY REFERENCE:	G.S.115C-472.24 SL 2017-57, Section 7.5

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	To address the capacity needs of local school administrative units to meet the needs of disadvantaged students.
ELIGIBILITY:	All LEAs are eligible for funding.
FORMULA:	Distribute resources based on a prescribed delivery option reduction of class size.

Step 1: Use the average statewide (K-12) teacher-to-student classroom teacher allotment for the Fundable Disadvantaged Population which is 1:21.

Step 2: The targeted allotment ratios for the Fundable Disadvantaged Population are:

- If low wealth % (per low wealth supplemental funding formula) is > 90%, one teacher per 19.9 students
- If low wealth % is > = 80% but < = 90%, one teacher per 19.4 students.
- If low wealth % is < 80%, one teacher per 19.1 students.
- If an LEA received DSSF funds in FY 2005-06, one teacher per 16 students. These 16 LEAs will not receive less funding than they received in FY 2006-07.

Step 3: Convert the teaching positions to dollars by using the state average teacher salary (including benefits).

SPECIAL PROVISION:

1) Funds received for Disadvantaged Student Supplemental funding shall be used, consistent with the policies and procedures adopted by the State Board of Education only to:
   a) Provide instructional positions or instructional support positions and/or professional development;
   b) Provide intensive in-school and/or after school remediation;
   c) Purchase diagnostic software and progress-monitoring tools; and

   d) Provide funds for teacher bonuses and supplements. The State Board of Education has established that a maximum of 35% of the funds may be used for this purpose.
2) **Non-supplant Requirement**: A local education agency receiving funds shall use the funds to supplement, not supplant, local current expense funds. The State Board of Education shall not allocate funds under this section to a county found to have used these funds to supplant local, per-student current expense funds. The SBE shall make a finding that a county has used these funds to supplant local current expense funds in the prior year, or the year for which the most recent data are available, if:
   a) The current expense appropriation per student of the county for the current year is less than ninety-five percent (95%) of the average of the local current expense appropriations per student for the three prior fiscal years; and
   b) The county cannot show:
      i) that it has remedied the deficiency in funding or
      ii) that extraordinary circumstances caused the county to supplant local current expense funds with funds allocated under this section.
3) **Pooling of Additional State Funding:** LEAs receiving funding should use, at a minimum, increases in their categorical allotments (such as low wealth supplemental funding, small county supplemental funding, and at-risk funding) to pool resources to supplement the Disadvantaged Student Supplemental Funding to address teacher retention and student performance improvements.
4) If a local school administrative unit's wealth increases to a level that adversely affects the unit's DSSF allotment ratio, the DSSF allotment for that unit shall be maintained at the prior year level for one additional fiscal year.
5) Funds can be transferred without restrictions by submitting an ABC Transfer Form in the Allotment System.

DOLLARS FOR CERTIFIED PERSONNEL (PRC 0010)

PROGRAM REPORT CODE:	0010
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0010-XXX
STATUTORY REFERENCE:	

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides a separate account into which LEAs may transfer funds to pay for certified personnel. Converting certified position allotments to dollars for the purpose of hiring the same type of position is not allowable
ELIGIBILITY:	Each LEA is entitled to transfer funds to this account.
FORMULA:	None

SPECIAL PROVISION:

Some transfers require approval in a School Improvement Plan

DRIVER TRAINING (PRC 0012)

PROGRAM REPORT CODE:	0012
UNIFORM CHART OF ACCOUNTS CODE:	5XX0-0012-XXX
STATUTORY REFERENCE:	GS 115C, Article 14 GS 115C-105.25(b)(11a) GS 20-88.03(b) SL 2023-134, Section 7.33

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides funding for making available public education to all students on driver safety and training. Each LEA must serve all students enrolled in a public or private high school (including charter schools) or receiving instruction through a home school within the LEA boundaries that have not previously enrolled in the program.
ELIGIBILITY:	All LEAs are eligible for funds.
FORMULA:	All available funds are distributed to LEAs based on dollars per total ninth grade allotted ADM; this includes private, federal and charter schools. No adjustments are made for ADM growth in the current year.

SPECIAL PROVISION:

1) No funds shall be transferred into or out of driver training.
2) All transactions are handled by the Department of Administration, Division of Auxiliary Services, and State Surplus Property.
   a. Car Models Prior to 1992: Funds from the sale of all car models prior to 1992 (models through 1991) are refunded to the Department of Public Instruction.
   b. Car Models beginning with 1992: Funds received from State Surplus Property for the sale of all car models after 1991 remain with the selling LEA. All proceeds should be used to support the LEA's driver education program.
3) No more than 10% of driver education funds may be used for computer expenditures.
4) Local Education Agencies (LEAs) can assess fees of up to sixty-five (65) to program participants to offset the costs of providing the training and instruction. If a local board of education charges a fee for participation in a driver education course, the local board shall provide a process for reduction or waiver of that fee for students unable to pay the fee due to economic hardship.
5) No State funds shall be used for driver education programs that do not comply with the State Board of Education Policy.

6) If an LEA does not comply with any reporting requirements imposed on the LEA for purposes of implementing the strategic plan established by the State Board of Education, DPI may withhold up to 5% of the State funds allocated for driver's education until the LEA reports the required information.
7) Of the funds appropriated, DPI may use one hundred sixty-four thousand six hundred ninety dollars ($164, 690) (2023-24), as adjusted to reflect legislative salary increments, retirement rate adjustments, and health benefit adjustments, for the direct costs for the statewide administration of the program, including necessary positions.

Amended February 2, 2023

ECONOMICALLY DISADVANTAGED PUBLIC SCHOOL SUPPORT FUNDS – (PRC 0251)

PROGRAM REPORT CODE:	0251
UNIFORM CHART OF ACCOUNTS CODE:	1-XXXX -0251-XXX
STATUTORY REFERENCE:	SL 2023-134 Section 7.45 G.S. 115C-105.34

TYPE:	Dollars
TERM:	July 1 to June 30
PURPOSE:	To support the efforts of qualifying economically disadvantaged public schools to continue to exceed growth in subsequent school years.
ELIGIBILITY:	1. Local education agency with one or more qualifying schools. A qualifying school is one that has both of the following: - a student population that is composed of at least eighty percent (80%) of students identified by NCDPI as economically disadvantaged students. - exceeded expected growth in the prior school year. 2. Charter school that has a student population that is composed of at least eighty percent (80%) of students identified by NCDPI as economically disadvantaged students and exceeded expected growth in the prior school year.
FORMULA:	Funds appropriated shall be allotted based on the proportionate share of the final prior year average daily membership of the qualifying school that are open in the current year.

SPECIAL PROVISIONS:

1) The governing body shall distribute the funds to each qualifying school based on the relative proportions of students in each qualifying school.
2) Funds shall be used for curriculum, activities necessary to support students and instructional support personnel, and bonus and retention programs for any full time or part time employee at the qualifying school, at the discretion of the governing body of the qualifying school.
3) The funds are intended to supplement, not supplant, local funds.

HURRICANE RELIEF AND RECOVERY (PRC 0230)

PROGRAM REPORT CODE:	0230
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0230-XXX
STATUTORY REFERENCE:	SL 2024-51 SL 2024-53 SL 2025 - 2

TYPE:	Dollars
TERM:	Varies by section
PURPOSE:	Provides funding to support PSUs impacted by Hurricane Helene.

ELIGIBILITY: Each PSU located in a county declared as a Hurricane Helene Disaster Area. To be eligible for funding related to school nutrition the PSU is required to participate in the National School Lunch Program or School Breakfast Program. PSUs located in Ashe, Avery, Buncombe, Burke, Haywood, Henderson, Madison, McDowell, Mitchell, Rutherford, Transylvania, Watauga, and Yaney Counties are eligible to participate in the School Extension Learning Recovery Program.

FORMULA:

A. Funds to compensate school nutrition employees and contracted personnel for scheduled missed instructional days and remote instructional days shall be allocated to eligible PSUs based on an estimate of a daily salary and benefits and the anticipated missed instructional days, not to exceed maximum days per law.
B. Funds for mental health services, including telehealth and contracted services shall be allocated at $30,000 to each eligible PSU and the remaining funds distributed on the basis of allotted average daily membership.
C. For equipment, supplies and food loss: Reimbursement request from eligible public schools, supported by invoices and other documentation.
D. For technology funds: Reimbursement request from eligible public schools, supported by invoices and other documentation.
E. Funds for School Extension Learning Recovery Program shall be allocated at $20,000 to each participating PSU and the remaining funds distributed on the basis of average daily membership in grades 4-8.

SPECIAL PROVISIONS:

1) No ABC transfers will be allowed to or from this allotment. No transfers to PRC037 for restart schools.
2) A recipient of Hurricane Relief funds under this PRC shall use best efforts and take all reasonable steps to obtain alternative funds that cover the losses or needs for which the State funds are provided, including funds from insurance policies in effect and available federal aid. For non-State entities this provision includes seeking private donations to cover the losses or needs.
3) No funds shall be provided for losses reimbursed through insurance or other entities e.g., FEMA, Red Cross, private donations etc. Any state funds expended from this allotment for items eligible for alternative funding sources (FEMA, Red Cross, etc.) must be reimbursed upon receipt of alternative funding sources.
4) Related to school nutrition compensation.
   a) Funds shall only be expended for salary and benefits to school employees and the cost of contracted personnel in eligible PSUs funded from the school nutrition fund, funded by school meal/snack receipts or federal reimbursement.
   b) Funds shall be used only for allowable costs for scheduled instructional days deemed completed that are not made up later in the year.
   c) If eligible PSUs compensate the eligible employees from other sources prior to receiving the allocation, it is permissible to reimburse for the costs.
   d) Funds revert if the funds allotted to the PSU are in excess of the salary and benefits paid to eligible employees.
   e) PSUs in Ashe, Avery, Buncombe, Burke, Haywood, Henderson, Madison, McDowell, Mitchell, Rutherford, Transylvania, Watauga, and Yancey Counties shall also compensate school employees and contracted personnel from the school nutrition fund for any instructional days missed due to inclement weather from December 2024 through February 2025.
   f) PSUs should also compensate school nutrition employees and contracted personnel for any remote instructional days (SL 2025-2 Section 5.8.(c)).
   g) Eligible PSUs that received insufficient funds to meet the needs of the salary and benefits of eligible employees may request additional funds from reverted funds, if available.
   h) Unspent funds will revert on June 30, 2025.

Request for Additional Funds

The eligible PSU must send a written request, no later than November 30, 2024, to the Department of Public Instruction, Office of School Business Services, stating the amount required.

Request Processing

DPI shall allocate additional funds to eligible PSUs which requested, based on funds available and economic need. Economic need shall be determined based on:

- Public schools in a major disaster declaration determined by the President of the United States.
- The number of instructional days missed due to Hurricane Helene.
- Low wealth percentage.

5) Related to Mental Health

a) Funds may be used for contracting with community partners, hiring or contracting for services of school health personnel, as defined in G.S.115C-316.2, or hiring or contracting licensed mental health professionals to provide services to students, families, and school personnel to assist with the recovery process, trauma care, and reintegration into academic life.
b) Funds may be used for any services, including assessment, diagnosis, treatment, or counseling, offered in an individual, family, or group setting for the maintenance or enhancement of mental health or the treatment of mental or substance use disorders.
c) Unspent funds will revert on June 30, 2030.

6) Related to Technology Funds
   a) Funds shall be prioritized to reimburse eligible PSUs to replace student and teacher devices.
   b) Unspent funds will revert on June 30, 2030.

7) Related to the School Extension Learning Recovery Program (SL 2025-2 Section 2G.)
   a) Students that were enrolled in a charter school that has elected not to participate in the Program may attend the Program in the participating school unit closest to the student's residence.
   b) Up to two hundred thousand dollars ($200,000) may be used statewide for the assessments required by the program.
   c) Unspent program funds will revert on October 15, 2025.

Revised September 4, 2025

INTERNATIONAL FACULTY EXCHANGE TEACHERS (IFE) (PRC 0020)

PROGRAM REPORT CODE:	0020
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0020-XXX
STATUTORY REFERENCE:	GS 115C-105.25(b)

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides a separate account into which LEAs may transfer teacher positions to cover a contract for a visiting international faculty member.
ELIGIBILITY:	Each LEA is entitled to request a conversion of positions to dollar equivalents.
FORMULA:	None.

SPECIAL PROVISION:

If an LEA plans to convert a position to contract for an International Faculty Exchange (IFE) member, that unit may request the conversion of positions to dollar equivalents. This applies only to IFE programs.

- Positions converted used to cover costs associated with bringing an International Faculty Exchange (IFE) to the LEA through the International Exchange Program will be converted at a rate of the statewide average salary plus benefits of a classroom teacher.
- The converted funds shall be used only to provide visiting international exchange teachers with salaries commensurate with their experience levels, to provide any State-approved bonuses, and to cover the costs associated with supporting visiting international exchange teachers within the local school administrative unit, including programming and related activities, background checks, medical coverage, and other program administration services in accordance with the federal regulations for the Exchange Visitor Program, 22 C.F.R. Part 62.

INSTRUCTIONAL SUPPORT PERSONNEL – CERTIFIED (PRC 0007)

PROGRAM REPORT CODE:	0007
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0007-1XX
STATUTORY REFERENCE:	GS 115C-105.25(b) SL 1993-769, Section 19.24

TYPE:	Positions
TERM:	10 months: July 1 – June 30
PURPOSE:	Provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the students' families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in the public schools. They shall not be used as administrators, coordinators, supervisors, or directors.
ELIGIBILITY:	Each LEA is entitled to positions. The number of positions allotted is based on the formula listed below
FORMULA:	These positions are allotted on the basis of one position per allotted ADM. For city LEAs with an allotted ADM of less than 3,000, all fractions will be rounded up to the next whole position. All partial positions 0.25 and over are rounded up to the nearest whole position.

SPECIAL PROVISION:

1) The positions can be used for teachers to reduce class size in all grades without a State Board of Education (SBE) Waiver or a transfer of funds. Funds can be transferred for any purpose except where limited by the ABC Transfer Policy by submitting an ABC Transfer Form in the Allotment System. The conversion rate will be the A00 step on the Salary Schedule, plus benefits.
2) Any LEA with a school which is eligible for a principal and contains grades K-12, with a total student population not sufficient to generate one instructional support position (ADM less than 150) will be allotted one instructional position, within funds available for Instructional Support. This does not include schools identified as alternative or special schools. The LEA must allocate additional positions provided under this provision to the school that generated the additional positions.

3) One 12 month Military Family Counselor position shall be allotted to Cumberland and Onslow county schools in this PRC.

LEA DIRECT PURCHASE OF REPLACEMENT SCHOOL BUSES (PRC 0057)

PROGRAM REPORT CODE:	0057
UNIFORM CHART OF ACCOUNTS CODE:	6XXX-0057-551
STATUTORY REFERENCE:	SL 2009-451, Section 7.5 GS 115C-249

TYPE:	Dollars
TERM:	July 1 – June 30
PURPOSE:	Provides funding for the state school bus replacement program. The purpose of this funding is to allow for direct procurement of replacement school buses by the LEA especially in circumstances when the LEA has additional sources of funding to offset the cost to the State (e.g. grants for electric or propane powertrain school buses).
ELIGIBILITY:	Each LEA is entitled to funding.
FORMULA:	Funds are allotted to replace vehicles based on age, mileage, condition, and other criteria as outlined in G.S. 115C-249.

1) Per 16 NCAC 06B .0112 in relevant part "Local education agencies shall purchase school buses from the statewide term contracts approved by the Secretary of Administration under G.S. 143-49."
2) Specific authorization must be received by the LEA from DPI indicating the bus which is to be replaced and the amount of state funds which may be used for that purpose.
3) LEAs shall use the funds to pay the partial or complete cost of a new replacement school bus and for no other purpose.
4) For buses partially funded by school bus replacement funds, additional costs are the responsibility of the LEA.
5) Funds cannot be transferred in to or out of this PRC.

LEA FINANCED PURCHASE OF REPLACEMENT SCHOOL BUSES (PRC 0120)

PROGRAM REPORT CODE:	0120
UNIFORM CHART OF ACCOUNTS CODE:	6XXX-0120-551
STATUTORY REFERENCE:	SL 2009-451, Section 7.5 GS 115C-528 GS 115C-249

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides funding for the state school bus replacement program. School buses replaced as part of this allotment are finances by the LEAs through a master financing agreement.
ELIGIBILITY:	Each LEA is entitled to funding.
FORMULA:	1) Funds are allotted to replace school buses based on age, mileage, and condition of the buses in addition to other criteria as outlined in G.S. 115C-249. 2) The initial allotment shall consist of one fourth of the total to be allotted. The remaining three allotments shall be made in increments of one fourth of the total allotment over a period of time not to exceed three additional fiscal years. 3) DPI will issue payment on the LEAs behalf in the amount of one fourth of the total financed cost for each installment payment.

SPECIAL PROVISION:

1) LEAs must purchase the replacement buses only from the State Term Contract for school buses, and in quantities and configurations approved by DPI Transportation Services in accordance with policy TRAN-005.
2) LEAs must use the funds only to make payments on a financing contract entered into pursuant to GS 115C-528 (see Formula #3 above). Funds cannot be transferred in or out of this PRC.
3) Per 16 NCAC 06B .0112 in relevant part "Local education agencies shall purchase school buses from the statewide term contracts approved by the Secretary of Administration under G.S. 143-49."
4) The total of all PRC 0120 allotments related to a school bus will total the purchase prices in order to align with LEA procurement documents while the total payments on behalf of the LEA will include financing charges.

LIMITED ENGLISH PROFICIENCY (PRC 0054)

PROGRAM REPORT CODE:	0054
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0054-XXX
STATUTORY REFERENCE:	GS 115C-105.25(b)(10a) GS 115C-472.30 SL 2026-41, Section 7.3

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	To provide additional funding to LEAs/charter schools with students who have limited proficiency in English.
ELIGIBILITY:	Public school units with students who are identified as having limited English proficiency per the November headcount report in the previous year.
FORMULA:	Funds are distributed based on the average number of students in the past three years who have limited English proficiency

SPECIAL PROVISION:

1) The funds shall be used to supplement local current expense funds and shall not supplant local current expense funds.
2) Funds allotted for Limited English Proficiency must be expended only for classroom teachers, teacher assistants, tutors, textbooks, classroom materials / instructional supplies / equipment, transportation costs, and staff development needed to serve limited English proficient students.
3) No Funds shall be transferred out of this category.
4) For the FY 2026-27 school year, no LEA that has an average daily membership of 20,000 or fewer students shall receive more than $50,000 less than the amount received in this allotment in FY 2025-26.

Revised August 6, 2026

LITERACY INTERVENTION (PRC 0085)

TYPE:	Dollars
PROGRAM REPORT CODE:	0085
UNIFORM CHART OF ACCOUNTS CODE:	XXX0-0085-XXX
STATUTORY REFERENCE:	GS 115C, Article 8, Part 1A SL 2012-142 7A.1 SL 2021-8, SL 2021-3

TERM: July 1 - June 30

PURPOSE: Using Excellent Public Schools Act funds to provide literacy intervention funds for Kindergarten, first, second, and third grade students as required by General Statute and session law. The funds shall also be used to support the implementation of approved PSU Literacy Intervention Plans including Science of Reading (SOR) professional development implementation and sustainability for Pre-K - Grade 5 eligible public school teachers.

ELIGIBILITY:

A) Literacy Intervention Funds
All LEAs and IPSs which serve grades K-3 students are entitled to funding.
B) Reading camp signing bonuses
C) Reading camp performance bonuses
D) 3rd grade students who have been retained twice.

FORMULA:

A) Literacy Intervention Funds
Funds shall be allotted to LEAs and IPSs based on Kindergarten to third grade allotted ADM.
B) Reading camp signing bonus funds shall be allotted to LEAs and IPSs based on Kindergarten to third grade allotted ADM.
C) Reading camp performance bonuses shall be allotted based on dollars per 3rd grade student who did not demonstrate proficiency prior to reading camp and became proficient at the end of reading camp
D) Dollars per 3rd grade student who has been retained twice.

SPECIAL PROVISION:

1) LEAs shall not receive literacy intervention funds until the LEA's Literacy Intervention Plan has been submitted and approved by DPI's Office of Early Learning. LEAs which have not received approval by April 15 are not eligible for State literacy intervention funds and shall be required to provide literacy interventions as set in general statute from local funds.

2) Allowable use of funds:
   Literacy Intervention Funds may be used to:
   A) Implement the LEA Literacy Intervention Plan approved by DPI including:
      i) SOR training of sustainability (LETRS)
      ii) Curriculum materials aligned to the SOR
      iii) Ongoing support for classroom implementation of SOR instructional practices
      iv) Tutoring for intensive support by qualified staff who are trained in the SOR.
   B) Provide reading camp signing bonuses per G.S. 115C-83.7A(b)
   C) Provide reading camp performance bonuses per G.S. 115C-83.7A(c)
      i) To receive a reading camp signing bonus, the teacher shall meet all the following criteria:
         1. Is associated with high growth in reading based on EVAAS data.
         2. Was awarded a reading performance bonus administered by the Department of Public Instruction.
         3. Accepts employment to provide instruction during a reading camp.
      ii) Reading camp signing bonuses provided to teachers who meet all the criteria shall be in the amount of at least $1,200.
      iii) Reading camp performance bonuses shall be at least one hundred fifty dollars ($150.00) for each 3rd grade student not demonstrating reading proficiency assigned to that teacher who demonstrates reading proficiency on an alternative assessment at the end of the reading camp.
   D) Funds for Twice Retained 3rd Grade Students shall be used to offer supplemental tutoring in evidence-based reading services outside of the instructional day. If there are unused funds for twice-retained student tutoring services after services have been offered and/or provided, these may be expended within the PRC chart of accounts to support Read to Achieve requirements as outlined in the LEA's literacy intervention plan.
3) Funds may only be used for the purpose stated and may not be transferred out of the allotment category.
4) The following units shall receive the allocation in the PRC indicated:
   a. Charter Schools in PRC 0036 – State Charter School
   b. Renewal School District in PRC 0037 - Restart Schools/Renewal School District
   c. Lab Schools in PRC 0038 – "Z" Schools

Revised August 6, 2026; January 9, 2025

LOW WEALTH COUNTIES SUPPLEMENTAL FUNDING (PRC 0031)

PROGRAM REPORT CODE:	0031
UNIFORM CHART OF ACCOUNTS CODE:	XXX0-0031-XXX
STATUTORY REFERENCE:	G.S. 115C-472.22 SL 2017-57, Section 7.3 SL 2017-197, Section 2.19 SL 2021-180, Section 7.3(h)

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	To provide supplemental funds in counties that do not have the ability to generate revenue to support public schools (per a legislated formula) at the state average level. The funding is to allow those counties to enhance the instructional program and student achievement.
ELIGIBILITY:	Eligible LEAs are those located in counties in which the calculated county wealth (per the legislated formula) is less than 100% of the state average wealth.
FORMULA:	All data used for this formula will be the most recent data as of January 15 of the preceding fiscal year of the allotment. The formula for this allotment is as follows:

1) Compare a county's ability to generate revenue (using three criteria) with the average ability to generate revenue of the other 99 counties in the state.
   a) Purpose: The overall wealth of a county is considered critical in determining if a county can generate the necessary revenue to support the LEA(s) located within the county. The formula attempts to project the county's ability to generate revenue as compared to other counties in North Carolina.
   b) Criteria:
      i) Anticipated Total County Revenue – This anticipated revenue is generated from the property value in the county plus the revenue a county actually receives from sources such as sales taxes and fines and forfeitures. The property value has been adjusted by a formula to take into consideration the year the property was last valued. This calculation is projected to be almost 95% of all the revenue available to a county for current expense.
      ii) Tax Base per Square Mile (Density) – This part of the formula compares the value of a county's property per square mile with the state average property value per square mile. This calculation attempts to recognize the "swamp land" (low to no value property) across the state and to compare the quantity of this property with all other counties.

   iii) Per Capita Income – A three-year average of a county's per capita income is compared to the same average for the total state. The per capita income is a basic indicator of a county's residents' ability to pay taxes.

2) Determine if a county is eligible to receive funding.
   a) Purpose: The factors outlined in Step 1 are weighted to determine how a county compares to all other counties in the State.
   b) Criteria:
      i) 40% Anticipated Total County Revenue as a percentage of the State Average Anticipated State Revenue [see Step 1(b)(i)].
      ii) 10% Tax Base per Square Mile as a percentage of the State Average Tax Base per Square Mile [see Step 1(b)(ii)].
      iii) Combine the formula weights revenue/property as 50% of the calculation.
      iv) 50% A County's average per capita income as a percentage of the State average per capita income [see Step 1(b)(iii)].
   c) When the three percentages are totaled, the sum indicates the county's wealth as a percentage of the state's average wealth. If the total is less than 100%, a county is eligible to receive funding.
3) Determine if a county is meeting a minimum effort to generate revenue or fund public schools as compared to a state average effort.
   a) Purpose: Minimum effort is established to determine if a county is committing a comparable effort compared to other counties within the State. To receive total funding, a county must either tax their local property at the State average or contribute more local dollars to public schools than the State average local contribution.
   b) Criteria: A county is fundable at 100% of the calculated funding if at least one of the following conditions is met:
      i) The county's actual tax rate is adjusted by a formula to take into consideration the year the property was last valued. The revised tax rate is classified as the Effective Tax Rate. If the county's Effective Tax Rate is higher than the state Average Effective Tax Rate, the county is fundable at 100% of the funding as calculated in the formula.
      ii) If the county's appropriation per student is higher than what the county could provide given the county's ability to generate wealth and an average effort to fund public schools, then a county is eligible for 100% funding. To determine what a county could provide, the State average contribution is multiplied by the county's wealth percentage (total percentage in Step 2 above).
      iii) A county will be funded at a percentage of the calculated funding in the formula if the county is eligible for funding and does not meet the two criteria outlined above. A county's funding will be based on the percentage a county is contributing to public schools as compared to what the county could contribute based on the county's wealth and an average state effort.
4) Calculation of what a County (LEA) will be funded.
   a) Purpose: Once a county is determined to be Low Wealth, the next step is to calculate the amount of supplemental funds the county will receive.
   b) Criteria:

i) The difference between the county's Appropriation per student and State Average Local Appropriation (including supplemental taxes) per student is multiplied by the county's ADM for a total allotment per formula.
ii) If the county does not meet the minimum effort as described in Step 3, their allotment is prorated based on the effort they are maintaining.
iii) The total for all counties is prorated to the appropriated funds.

SPECIAL PROVISION:

1) Funds allotted for a Low Wealth Supplement must be expended only for:
   a) Instructional positions
   b) Substitutes
   c) Instructional support positions
   d) Teacher assistant positions
   e) Clerical positions
   f) Overtime pay
   g) Instructional equipment
   h) Instructional supplies and materials
   i) Staff development
   j) Fringe benefits
   k) Textbooks and digital resources
   l) Supplements for instructional personnel and instructional support personnel as defined in the Uniform Chart of Accounts.
2) These funds are to supplement, not supplant, local funds. Funds will not be allocated to any LEA found to have used these funds to supplant local per student current expense funds.
3) A county is considered to have used these funds to supplant if the current expense appropriation per student of the county for the current year is less than 95% of the average of the local current expense appropriations per student for the three prior fiscal years.
4) The State Board of Education will consider requests from LEAs to waive the non-supplant requirement as outlined in the legislated low wealth and small county supplemental funding formula only under the following conditions:
   a) The county can show:
      i) that it has remedied the deficiency in funding, or
      ii) that extraordinary circumstances caused the county to supplant local expense funds with funds allocated under this section.
   b) Examples include:
      i) Closing/merging schools within an LEA.
      ii) Loss of federal Impact Aid funds.
      iii) Significant change in the demand for county resources due to state/federal unfunded mandates, natural disaster, or other emergency.
5) A county containing a base of the Armed Forces of the United States that has an average daily membership of more than 17,000 students shall receive whichever is the higher amount in each fiscal year as follows: either the same amount of supplemental funding the county received as a low-wealth county in the 2012-2013 fiscal year, or the amount of supplemental funding the

county is eligible to receive as a low-wealth county pursuant to the formula. This provision also exempts the county from the non-supplant requirement.

6) Funds may be transferred with no restrictions by submitting ABC Transfer Form in the Allotment System.

NATIONAL BOARD FOR PROFESSIONAL TEACHING STANDARDS (NBPTS) CERTIFICATION FEE REIMBURSEMENT PROGRAM (PRC 255)

PROGRAM REPORT CODE:	0255
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0255-XXX
STATUTORY REFERENCE:	GS 115C-296.2. SL 2023-134 Section 7.40

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	To reimburse teachers at qualifying public schools for the cost of the participation fee for National Board for Professional Teaching Standards (NBPTS) certification.
ELIGIBILITY:	Public school units (LEA, charter, regional, lab and residential schools); a school providing elementary or secondary instruction operated by The University of North Carolina under Article 4 or Article 29 of Chapter 116 of the General Statutes (North Carolina School of the Arts, NC School of Science and Math)
FORMULA:	Public school units with qualifying public schools may apply to DPI for grant funds to reimburse teachers employed at a qualifying public school for the cost of the participation fee for NBPTS certification (up to the maximum cost of the program for each individual teacher).

SPECIAL PROVISIONS:

1) Qualifying public schools within eligible public school units are those schools that meet any of the following criteria:
   a) Is identified as a low-performing school pursuant to G.S. 115C-105.37 or G.S. 115C-218.94.
   b) Enrolled a student body in the school year prior to the application for reimbursement consisting of at least ten percent (10%) of students identified as at-risk pursuant to State Board of Education policy DROP-001.
3) Public school units receiving grant funds shall prioritize reimbursements for teachers based on the need of the school where the teacher is employed at the time of the reimbursement, including at least the following criteria:
   a) A teacher employed in a qualifying public school with more qualifying factors (as listed above) shall receive priority over a teacher employed in a qualifying public school with fewer qualifying factors.

   b) For teachers employed in qualifying public schools, teachers employed in schools with a higher percentage of at-risk students shall receive priority over teachers employed in schools with a lower percentage of at-risk students.
4) Public school units receiving grant funds shall not require a teacher to complete the NBTPS certification process in order to receive a reimbursement.
5) If a teacher leaves employment with a district receiving funds, the district may not provide further reimbursement of certification fees for that teacher. However, the teacher shall not be required to repay the district for any portion of the NBPTS certification fees already provided if the teacher leaves employment by the district before the end of the NBPTS program.
6) If a teacher at a qualifying school is selected for NBPTS certification is reassigned to a school that does not qualify under SL 2021-180 Section 7.27.(a)(28), the district shall not provide further reimbursement for the cost of NBPTS certification fees for that teacher. The district may, however, provide reimbursement for another eligible teacher at a qualifying school with any remaining funding in accordance with the priority factors listed above.
7) Funds may be used to reimburse any loans provided to teachers at qualifying schools covering the cost of the certification fees if the district receiving funds elects to use the funds for those reimbursements. However, any reimbursements, including reimbursements of previously issued loans, must be in accordance with the priority factors listed above.
   a) Priority to receive funding must be based on the teacher's school of current assignment rather than the school of assignment when the loan was initiated or when the NBPTS certification of obtained.

NONINSTRUCTIONAL SUPPORT PERSONNEL (PRC 0003)

PROGRAM REPORT CODE:	0003
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0003-XXX
STATUTORY REFERENCE:	

TYPE:	Dollars
TERM:	Varies, July 1 - June 30
PURPOSE:	Provides 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: • Clerical Assistants • Custodians • Duty Free Period • Liability Insurance • Substitutes • Textbook Commission Clerical Assistant
ELIGIBILITY:	Each LEA is entitled to funding. The dollars allotted are based on the formula listed below.
FORMULA:	Funds are allotted on the basis of dollars per allotted ADM. $6,000 for clerical assistants is allotted to each LEA with a member in the textbook commission.

SPECIAL PROVISION:

1) The LEA shall determine the assignment, the length of employment, and the pay level in accordance with the North Carolina Public School Personnel State Salary Schedule. Substitutes must be paid in accordance with General Information Section of the Allotment Policy Manual.
2) There is no limit on the number of individuals that can be employed as long as all employees are placed on the North Carolina Public School Personnel State Salary Schedule and the LEA does not exceed the total dollars.
3) By the end of the third payroll period, the average salary paid at the LEA must be at least 98% of the State-allotted amount for clerical assistants and custodians.
4) Funds may be transferred with no restrictions by submitting ABC Transfer Form.
5) Employment of Textbook Commission Clerical Assistants is at the discretion of the Textbook Commission member; however, the employment of clerical assistants must follow the guidelines that govern the employment of other personnel within the LEA. Members are strongly advised **not** to hire members of their immediate family. The LEA that employs the clerical assistant codes their salary as an expense.

6) An increase in each LEA's allotment will be made on a semi-annual basis based upon the LEAs extended sick leave, personal leave, and other leave requiring deductions from the teacher's pay.
7) Public school units shall be reimbursed for the substitute cost of teachers who attend the Holocaust workshop provided by the NC Council on the Holocaust. The list of attendees is provided by the Council.
8) If the Governor, State Board Chairman, or State Superintendent of Public Instruction schedules an event (meeting) to invite teachers, funds will be allotted to cover the cost of substitutes while the teachers are out of the classroom.
9) The Excellent Public Schools Act provided additional funding for the addition of 5 days within the existing school calendar. [SL 2012-142, Section 7A.6(a)]

PRINCIPAL AND OTHER TEACHER PERFORMANCE BONUSES (PRC 0048)

A. PRINCIPAL PERFORMANCE BONUS

PROGRAM REPORT CODE:	0048
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0048-XXX
STATUTORY REFERENCE:	SL 2021-180, Section 7A.4, 7A.7 SL 2022-74 Section 7A.2 SL 2022-74 Section 7A.5

TYPE:	Dollars
TERM:	July 1 to June 30
PURPOSE:	A bonus program that provides principals with performance-based bonuses.
ELIGIBILITY:	Each LEA is entitled to funding, based on the Education Value-Added Assessment System (EVAAS) student growth index score for the school.
FORMULA:	Funds shall be provided for principals who supervised a school as a principal for a majority of the previous school year if that school was in the top fifty percent (50%) of school growth in the State during the previous school year, calculated by the State Board as follows:

Principal Bonus Schedule

Statewide Growth Percentage	**Bonus**
Top 5%	$15,000
Top 10%	$10,000
Top 15%	$5,000
Top 20%	$2,500
Top 50%	$1,000

SPECIAL PROVISION:

1) Principal Bonuses are payable no later than October 31. Principals employed in a charter school, Lab school, or regional school are eligible to receive the bonus if they qualify.
2) A principal is not eligible to receive a bonus if his/her last workday is prior October 1, of the year it is paid.
3) The compensation bonuses are not considered compensation for purposes of the Teachers' and State Employees' Retirement System.
4) Amount allotted will include bonuses and FICA/Social Security.

5) It is the intent of the General Assembly that funds provided to LEAs pursuant to this section will supplement principal compensation and not supplant local funds.
6) Unused funds shall not be used for any purpose other than stipulated in the legislation. Excess funds allotted shall revert to the state.

PRINCIPAL AND OTHER TEACHER PERFORMANCE BONUSES (PRC 0048)

B. ADVANCED COURSE TEACHER BONUS

PROGRAM REPORT CODE:	0048
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0048-XXX
STATUTORY REFERENCE:	SL 2016-94, Section 8.8 SL 2017-57, Section 8.8B(a) SL 2017-88 SL 2018-5, Section 8.10

TYPE:	Dollars
TERM:	July 1 to June 30
PURPOSE:	A program that provides funding to reward teachers of students successfully achieving in Advanced Placement (AP), International Baccalaureate (IB) examinations and Cambridge Advanced International Certificate of Education (AICE).
ELIGIBILITY:	Each LEA and public school is entitled to funding, based on the exam results of their students. A teacher shall receive a bonus in the amount of fifty dollars ($50.00) for each student taught by an advanced course teacher who receives the following score: • For AP courses, a score of three or higher on the College Board Advanced Placement Examination. • For IB Diploma Programme courses, a score of four or higher on the International Baccalaureate course examination. • For AICE, a score of "C" or higher on the Cambridge AICE program examination.
FORMULA:	Each LEA and public school is allotted funds based on the number of AP, and IB and AICE exams that meet the eligibility, as reported to the DPI from the respective examination board.

SPECIAL PROVISION:

1) No teacher shall be awarded a bonus that exceeds three thousand five hundred dollars ($3,500) in any given school year. The bonus awarded to a teacher shall be in addition to any regular wage or other bonus the teacher receives or is scheduled to receive.
2) Bonuses are payable in January to qualifying advanced course teachers who remain employed teaching in the same LEA or school at least from the school year the data is collected until January 1 of the school year that the bonus is paid.
3) A student must be enrolled and have attained a grade in the corresponding course for a teacher to be eligible for a bonus associated with the exam result.

4) Teachers employed in a NC public school are eligible.
5) The bonuses are not considered compensation for purposes of the Teachers' and State Employees' Retirement System.
6) Unused funds shall not be used for any purpose other than stipulated in the legislation. Excess funds allotted shall revert to the State.
7) Amount allotted will include bonuses and FICA/Social Security.

Revised September 4, 2025

PRINCIPAL AND OTHER TEACHER PERFORMANCE BONUSES (PRC 0048)

C. INDUSTRY CERTIFICATIONS AND CREDENTIALS TEACHER BONUS

PROGRAM REPORT CODE:	0048
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0048-XXX
STATUTORY REFERENCE:	GS 115C-156.2 SL 2016-94, Section 8.9 SL 2017-157, Section 8.8B(b) SL 2017-88 SL 2018-5, Section 8.10 SL 2021-180, Section 7A.4 SL 2022-74 Section 7A.3

TYPE:	Dollars
TERM:	July 1 to June 30
PURPOSE:	A program that provides funding to reward the performance of teachers who teach students earning approved industry certifications or credentials consistent with GS 115C-156.2 and to encourage student learning and improvement.
ELIGIBILITY:	Each LEA and public school is entitled to funding to pay teachers bonuses, based on the certifications and credentials earned by their students. A bonus in the amount of twenty-five dollars ($25.00) or fifty dollars ($50.00) for each student taught by a teacher who provided instruction in a course that led to the attainment of an industry certification or credential. The level of bonus is dependent on the value ranking assigned
FORMULA:	Each LEA and public school is allotted funds based on the number of industry certifications and credentials that meet the eligibility.

SPECIAL PROVISION:

1) The Department of Commerce, in consultation with the State Board, shall assign a value ranking for each industry certification and credential based on an equal weighting of academic rigor and employment value.
2) No teacher shall be awarded a bonus that exceeds three thousand five hundred dollars ($3,500) in any given school year. The bonus awarded to a teacher shall be in addition to any regular wage or other bonus the teacher receives or is scheduled to receive.

3) Bonuses are payable in January to qualifying teachers who remain employed teaching in the same LEA at least from the school year the data is collected until January 1 of the school year that the bonus is paid.
4) A student must be enrolled and have attained a grade in the corresponding course for a teacher to be eligible for a bonus associated with the exam result.
5) The bonuses are not considered compensation for purposes of the Teachers' and State Employees' Retirement System.
6) Unused funds shall not be used for any purpose other than stipulated in the legislation. Excess funds allotted for this purpose shall revert to the State.
7) Amount allotted will include bonuses and FICA/Social Security.

Revised September 4, 2025

PRINCIPAL AND OTHER TEACHER PERFORMANCE BONUSES (PRC 0048)

D. TEACHER PERFORMANCE BONUS

PROGRAM REPORT CODE:	0048
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0048-XXX
STATUTORY REFERENCE:	SL 2017-57 Sections 8.8D and 8.8E SL 2018-5, Sections 8.11 and 8.12

TYPE:	Dollars
TERM:	July 1 to June 30
PURPOSE:	A program which provides funding to reward fourth and fifth-grade reading teachers and fourth to eighth-grade math teachers with performance-based bonuses.
ELIGIBILITY:	Each LEA and public school is entitled to funding, based on their teachers Education Value-Added Assessment System (EVAAS) student growth index score for fourth and fifth-grade reading and fourth to eighth-grade math.
FORMULA:	Funds are allotted to pay teachers who are in the top twenty-five percent (25%) of teachers in the state according to the EVAAS student growth index score for fourth and fifth-grade reading or fourth to eighth-grade math from the previous year. These funds shall be allocated at $2,000 per qualifying teachers. Funds are allotted to pay bonuses to teachers who are in the top twenty-five percent (25%) of teachers in their respective LEA according to the EVAAS student growth index score for fourth and fifth-grade reading or fourth to eighth grade math from the previous year. These funds shall be allocated at $2,000 per qualifying teachers.

SPECIAL PROVISION:

1) Bonuses are payable in January to qualifying teachers who remain employed in the same LEA at least from the school year the data is collected until January 1 of the school year that the bonus is paid.
2) Teachers employed in schools that are not in an LEA are only eligible to receive the bonus if they are in the top 25% of teachers in the state. No allocation is made at the charter school, Lab school or regional school level.
3) Any teacher working in an LEA that employs three or fewer third-grade teachers shall receive a bonus at the LEA level if that teacher has an EVAAS student growth index score in the eligible test from the previous school year that exceeds expected growth.

4) Teachers who qualify may receive bonuses at both the state and LEA level, but no teacher shall receive more than two bonuses.
5) The compensation bonuses are not considered compensation for purposes of the Teachers' and State Employees' Retirement System
6) Unused funds shall not be used for any purpose other than stipulated in the legislation. Excess funds allotted shall revert to the State.
7) Amount allotted will include bonuses and FICA/Social Security.

Revised September 4, 2025

RESTART SCHOOLS AND RENEWAL SCHOOL SYSTEMS (PRC 0037)

A. RESTART SCHOOLS

PROGRAM REPORT CODE:	0037
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0037-XXX
STATUTORY REFERENCE:	GS 115C-105.37B

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	To approve a local board of education's request to reform any school in its LEA which the State Board of Education has identified as one of the continually low-performing schools in North Carolina.
ELIGIBILITY:	LEAs which have applied for and been approved by the State Board of Education to convert continually low-performing schools to the legislated restart model.
FORMULA:	The restart model provides the same exemptions as a charter school and therefore, the following will apply to an LEA that has a State Board of Education approved Restart school. DPI will fund the LEA based on the legislated funding formulas and the allotted average daily membership (ADM) of the LEA.

SPECIAL PROVISION:

1) The LEA is required to transfer an amount equal to the State average per pupil allocation for the LEA for the allotted ADM of the school into a restricted PRC. The Dollars per ADM excluding transportation.
   The Dollars per ADM include the guaranteed expenditures (PRC 0009), however the LEA shall be allowed to expend for the Restart school in PRC 0009.
2) The LEA is required to ensure that adequate services for exceptional children and limited English proficient students are provided. EC and LEP allotments shall not be transferred into this PRC. Program expenditures for students in Restart schools shall be accounted in PRC 0032 and 0054, respectively.
3) LEA transportation allotment may be used to transport students.
4) Other funds shall be provided consistent with charter schools. e.g., Summer camps, etc.
5) Restrictions on transfers:
   a) Transfer restrictions outlined in the Allotment Policy Manual apply unless exception noted in this document.
   b) State position allotments will be converted at the LEA average salary for that position plus benefits.

c) Career Technical Education funds may be transferred if the school serves students in grades 8-12, up to a calculated cap.
d) Teacher assistant funding may be transferred into the restricted Restart PRC with no limit.
e) Transfers from PRC 0056 transportation are not allowable.
f) LEAs are restricted to the required transfer and may not transfer funds in excess of the requirement. Funds in the restricted PRC shall only be used for the Restart school(s).
g) LEAs may use funds from other state allocations for the school(s).
h) Funds transferred into the Restart PRC shall not be transferred out.
i) The LEA shall make all transfers into the Restart PRC by the deadline set annually by School Business Services. If the LEA has failed to transfer the appropriate amount, the School Allotments Section shall transfer any remaining balance from PRC 0003 Non instructional support. If there are insufficient funds in PRC 0003, to fulfill the requirement, the remaining balance shall be transferred from PRC 0024 Disadvantaged Student Supplemental Funding.

RESTART SCHOOLS AND RENEWAL SCHOOL SYSTEMS (PRC 0037)

B. RENEWAL SCHOOL SYSTEM

PROGRAM REPORT CODE:	0037
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0037-XXX
STATUTORY REFERENCE:	SL 2018-32, Part VI

TYPE: Dollars

TERM: July 1 – June 30

PURPOSE: A local board of an LEA which meets the legislated criteria may submit a plan to the State Board of Education to permit the LEA to decide all matters related to the operation of the schools under its control including the use of State funds, curriculum, and operating procedures unless prohibited in law. Upon the approval of the State Board of Education, the LEA shall be designated as a Renewal School District (RSS).

ELIGIBILITY: The LEA that has
1) the greatest percentage of restart model schools,
2) received low wealth supplemental funding and
3) more than 10,000 in ADM.

FORMULA: The State Board of Education shall allocate to an RSS the following:

1) A base amount equal to the average per pupil initial allocation for the LEA for the allotted ADM, consistent with the calculation for state funds for charter schools. The allocation for children with disabilities, children with limited English proficiency, and driver training shall be provided in addition to the base amount.
2) An additional amount for each child attending the RSS who is a child with disabilities. During the first 60 school days, if a child with disabilities who was included in the prior fiscal year December 1 child count leaves or returns to an RSS from or to a charter school, the pro-rata share of funds allocated for that child will be adjusted.
3) An additional amount for children with limited English proficiency and driver training attending the RSS, based on the formulas adopted by the State Board.
4) Other funding due to the RSS per law or State Board policy, that is not restricted in law.

SPECIAL PROVISION:

1) The RSS shall be allotted 100% of its Initial Allotment after the General Assembly adjourns, based on the allotted ADM.
2) The RSS per pupil initial allocation shall be adjusted for increases or decreases in ADM, consistent with the State Board policy for LEA Allotment adjustments. In the event of an

adjustment for ADM differences between allotted and actual, all initial allotment categories shall be adjusted on a per pupil basis.

3) An RSS shall be eligible to receive or apply for funds available to LEAs, if applicable.
4) Use of State funds shall be unrestricted unless there is a restriction imposed by federal law, the conditions of federal grants or as provided through any rules that the State Board adopts to ensure compliance with federal regulations.
5) State position allotments will be converted at the State average salary for that position plus benefits.

SCHOLL BUILDING ADMINISTRATION (PRC 0005)

PROGRAM REPORT CODE:	0005
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0005-XXX
STATUTORY REFERENCE:	GS 115C, Article 19 SL 1993-769, Section 19.24 SL 2011-145, Section 7.14(a) SL 2025-89 Section 2A.6.(b)(2)

TYPE:	Months of Employment (MOEs)
TERM:	10, 11, or 12 months, July 1 - June 30
PURPOSE:	Provides funding for salaries including benefits for principals and assistant principals
ELIGIBILITY:	Each LEA is entitled to months of employment. The months of employment allotted are based on the formulas listed below.
FORMULA:	Principal and Assistant Principal Allotments are consolidated to allow more flexibility at the local level. The allotments are calculated separately and then combined into one allotment.

PRINCIPALS:

Each school that opened before July 1, 2011 with 100 or more pupils in final ADM and/or seven or more full-time equivalent state allotted/paid teachers and instructional support personnel, unrounded, (based on prior year 5th pay period) is entitled to twelve months of employment for a principal, within funds available. In accordance with SL 2011-145, Section 7.14(a), a school that opens after July 1, 2011 with less than 100 students in final average daily membership is not entitled to 12 months of employment for a principal, regardless of the number of state allotted teachers or instructional support personnel. Year-round schools, multi-track organizational patterns, alternative schools, and other sub-urbanization patterns developed within the existing framework of an established campus are not automatically entitled to additional months of employment.

If a school opens on or after November 1, a principal allotment will be prorated based on the date of the school opening, within available funds. New school openings will be verified based on current year ADM. If the schools are not open, or if they do not qualify for a principal, their principal allotment will be reduced. If this ineligible school was allotted 4 additional principal months in the previous fiscal year for school planning, the 4 months will also be reduced from the current year's allotment.

ADM is based on the final ADM for the prior year as reported on the Principal Monthly Reports (PMR).

FTE information obtained from the 5th period will be as reported. 202 adjustments shall not be considered.

ASSISTANT PRINCIPALS:

One month of employment per 98.53 allotted ADM rounded to the nearest whole month.

Fractions of months of employment are rounded up to the nearest month for small city LEAs with allotted ADM less than 3,000 students.

SPECIAL PROVISION:

1) PRINCIPALS:
   a) If a school does not meet the conditions specified above, then a teaching position may be used as principal of that school. Teachers employed as principals of schools with less than seven but more than two teachers should be paid for ten months on the appropriate pay level for building principals as specified in the North Carolina Public School Personnel State Salary Schedule.
   b) In the event the closing or reorganization of schools in an LEA causes a reduction in the principal allotment, the allotment shall be held harmless the first and second fiscal years following the reduction of the principal allotment, provided that the reduction in the principal allotment continues in the second year. Principal allotments provided for schools that are open for two years or less shall not be considered in this hold harmless calculation.
   c) A teacher may be reassigned to fill in for a principal after the principal has been on sick leave for at least ten (10) days. The reassignment shall be allowed until the principal returns to work or exhausts sick leave.
   d) Funds may be transferred for any purpose, except where prohibited elsewhere in the ABC transfer policy, by submitting an ABC Transfer Form. The salary transferred will be based on the first step of the principal Base salary schedule. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable.
   e) The State Board of Education must approve waivers for placement of Principals on the salary schedule for Low-Performing schools.
   f) An LEA may submit in writing to the School Allotments Section a request for up to four additional principal months of employment for new schools (which will qualify for a principal allotment). This request needs to include the following information: school opening date, number of months requested, estimated ADM, estimated state allotted/paid teacher and instructional support FTEs, and the effective date that the principal begins the performance of administrative duties for the new school. This policy only applies to additional regular education schools opening within the district. It does not apply to alternative schools or schools that are replacing existing schools within the LEA. The allotment could be prorated based on the date that the request is received. The allotment of additional principal months will depend on the availability of funds. Early Hire MOEs and initial principal allotments for new schools will be re-evaluated once Best 1 of 2

ADM is finalized. If a new school received an allocation they are not eligible for, based on their ADM, the excess principal position will be taken back at that time.

2) ASSISTANT PRINCIPALS:
   a) These positions shall be used only for non-teaching activities.
   b) LEAs may employ assistant principals for 10, 11, or 12 months. LEAs cannot exceed allotted months of employment.
   c) Assistant principal months may be allotted within funds available to an LEA if the sub-organizational structure of a school within that LEA creates a distinct separate operating entity within an existing school such as an exceptional children wing of a school with integrated/shared programs. The allotments must be requested and appropriated on an annual basis. The LEA must show a need for funding not already included in the regular ADM assistant principal allotment or exceptional children programs. The identification of separate grade spans within a school does not qualify for additional funding under this provision.
   d) Funds may be transferred for any purpose, except where prohibited elsewhere in the transfer policy, by submitting an approved ABC Transfer Form. Funds related to Assistant Principal Months of employment shall be transferred based on the first step of the Assistant Principal Salary Schedule. Funds may be transferred out. Converting certified position allotments to dollars for the purpose of hiring the same type position is not allowable.

SCHOOL CONNECTIVITY (PRC 0073)

PROGRAM REPORT CODE:	0073
UNIFORM CHART OF ACCOUNTS CODE:	XXX0-0073-XXX
STATUTORY REFERENCE:	SL 2006-66, Committee Report SL 2007-323, Section 7.28 SL 2015-241, Committee Report SL 2017-57, Section 7.23A

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Funds are appropriated in this act to support the enhancement of the technology infrastructure for public schools.
ELIGIBILITY:	Each NCREN connected LEA or Charter having multiple locations separated by a public-right-of-way is entitled to wide area network funding. Each charter school not connected to NCREN is entitled to funding to offset the costs of Internet Connectivity
FORMULA:	Each LEA or charter receives a percentage of the estimated wide area network or Internet costs after projected E-Rate discounts as determined and verified by DPI. Because the number of schools, locations, pricing, available funding and E-rate discounts may change each year, amounts and percentages may vary.

SPECIAL PROVISION:

1) These funds shall be used for broadband access, equipment, and support services that create, improve and sustain access for instruction opportunities for public school students and educators.
2) The funds appropriated shall be used to implement a plan approved by the State Board of Education to enhance the technology infrastructure for public schools that supports teaching and learning in the classrooms.
3) Funds currently used for the services covered by these new funds shall not be supplanted by this additional funding and shall be used to support instructional technologies and local infrastructure in schools in support of the acquisition and delivery of instructional technology resources to the classroom.
4) Any refunds received for services paid with these technology funds shall return to the originating technology fund.
5) School Connectivity funding for Charter Schools is allotted in PRC 0036. School Connectivity funding for Renewal Schools is allotted in PRC 0037.

Revised September 4, 2025

SCHOOL HEALTH PERSONNEL– POSITION (PRC 0006)

PROGRAM REPORT CODE:	0006
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0006-1XX
STATUTORY REFERENCE:	GS 115C-316.5 SL 2021-180 Section 7.6 SL 2023-134, Section 7.27

TYPE:	Positions
TERM:	10 months: July 1 – June 30
PURPOSE:	Provides funding for salaries for certified school health personnel to implement locally designed initiatives that provide school health services for students. School Health Personnel are defined as for school psychologists, school counselors, school nurses, and school social workers.
ELIGIBILITY:	Each LEA is entitled to positions. The number of positions allotted is based on the formula listed below with a minimum of one position per LEA.
FORMULA:	These positions are allotted on the basis of calculated allotted ADM with a minimum of one school psychologist position. All partial positions 0.25 and over are rounded up to the nearest whole position.

SPECIAL PROVISION:

1) LEAs are encouraged to fill positions under this allotment with full-time, permanent employees. If the LEA is unable to fill these positions by hiring a full-time, permanent employee, the allocation for the position may be converted to a dollar equivalent for contracted services with a third party to provide relevant services for an amount of hours equivalent to the hours a full-time position employee would provide.
   These positions shall be converted at the minimum salary and benefits of a position on the “A” Teachers Salary Schedule.

The dollars will be transferred to a separate allotment category entitled "School Health Personnel Conversion to Dollars (PRC 008),” which is a dollar allotment.

SCHOOL HEALTH PERSONNEL CONVERSION TO DOLLARS (PRC 0008)

PROGRAM REPORT CODE:	0008
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0008-3XX
STATUTORY REFERENCE:	GS 115C-316.5 SL 2021-180 Section 7.6 SL 2023-134, Section 7.27

TYPE:	Dollars
TERM:	July 1 – June 30
PURPOSE:	Provides a separate account into which LEAs may convert School Health Personnel Positions to pay for contracted school Health Personnel services.
ELIGIBILITY:	Each LEA is entitled to convert funds to this account from PRC 0006.
FORMULA:	School Health Personnel positions (PRC 0006) shall be converted at the minimum salary for school psychologist on the "A" Teachers Salary Schedule.

SPECIAL PROVISION:

1) Contracted Services must be directly related to school health personnel as defined in 115C-316.2.

SCHOOL TECHNOLOGY FUND (PRC 0015)

PROGRAM REPORT CODE:	0015
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0015-XXX
STATUTORY REFERENCE:	GS 115C, Article 8, Part 3A

TYPE:	Dollars
TERM:	July 1: carries over until spent
PURPOSE:	Provides funding to LEAs for the development and implementation of a local school technology plan
ELIGIBILITY:	Each LEA is entitled to funding.
FORMULA:	Funds for School Technology are distributed based on allotted ADM in grades K-12. No adjustment shall be made for ADM growth in the current year.

SPECIAL PROVISION:

1) Two or more LEAs may jointly expend funds to develop their individual local school technology plans for staff development or to implement their individual local school technology plans.
2) Funds must be expended in accordance with the LEA's School Technology Plan.
3) Any legislated One-time annual adjustment for fines and penalties will be made to each LEA and Charter School with an approved technology plan. Funds are allotted based on allotted ADM.
4) Per GS 115C-546.2, monthly allotment adjustments will be made to each LEA based on transfers from the School Building Fund once received from the Division of Safe and Healthy Schools Support, School Planning Section.
5) Funds cannot be transferred in or out of this category.
6) Charter Schools, Lab schools and the Renewal School System receive the funds in their respective PRC (PRC0036, 0038 and 0037).

Revised August 6, 2026

SMALL COUNTY AND LOW WEALTH SIGNING BONUS FOR TEACHERS (PRC 0062)

PROGRAM REPORT CODE:	0062
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0062-XXX
STATUTORY REFERENCE:	G.S. 115C-302.8 SL 2021-180 Section 7A.5.(a) SL 2022-74 Section 7A.3 SL 023-134, Section 7A.5

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides funds to eligible LEAs for signing bonuses to eligible teachers and instructional support personnel.
ELIGIBILITY:	LEA that receives at least one of the following in current fiscal year: (a) Small County Supplemental Funding (PRC0019) (b) Low Wealth Counties Supplemental Funding (PRC0031)
FORMULA:	This is a guaranteed allotment for eligible LEAs.

SPECIAL PROVISIONS:

1) To be eligible for the signing bonuses, an employee must meet all of the following criteria:
   a. Accepts employment as a certified teacher or instructional support position with an eligible LEA for the current fiscal year;
   b. Was not employed by the eligible LEA in the prior fiscal year;
   c. Is employed by the eligible LEA as of October 1 of the current fiscal year.
2) LEAs are required to match bonus payments on the basis of $1.00 State funds to $1.00 local funds, up to $1,000 in State funds. No State or Federal funds (including ESSER funds) may be used to satisfy the matching requirement.
3) A teacher who receives a signing bonus through this PRC is ineligible to receive another signing bonus through this PRC or through a similar enactment of the General Assembly for at least two full years. This exception does not apply to any legislatively mandated bonuses received by teachers that are not signing bonuses.
4) The signing bonuses awarded to eligible employees shall be in addition to any regular wage or other bonus a teacher receives or is scheduled to receive.
5) The signing bonuses are not subject to retirement contribution related to Retirement System for Teachers and State Employees.
6) Amount allotted will include bonuses and FICA/Social Security.
   Revised September 4, 2025

SMALL COUNTY SUPPLEMENTAL FUNDING (PRC 0019)

PROGRAM REPORT CODE:	0019
UNIFORM CHART OF ACCOUNTS CODE:	XXX0-0019-XXX
STATUTORY REFERENCE:	G.S. 115C-472.18 SL 2018-5, Section 7.4 SL 2021-180 Section 7.4 SL 2023-134, Section 7.3

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	To provide additional funds to small school systems.
ELIGIBILITY:	Each eligible county school administrative unit shall receive a dollar allotment according to the following schedule on the basis of allotted ADM for the county school administrative unit, to the extent funds are made available for this purpose.

FORMULA:

Allotted ADM	Small County Allotment
0 – 1,300	$1,820,000
1,301 – 1,700	$1,774,700
1,701 – 2,000	$1,729,400
2,001 – 2,300	$1,684,100
2,301 – 2,600	$1,638,800
2,601 – 2,800	$1,593,500
2,801 – 3,300	$1,548,200

No adjustment shall be made based on current year actual ADM.

SPECIAL PROVISION:

1) This is a Phase-Out Provision. If a local school administrative unit becomes ineligible for funding, funding for that unit shall be phased out over a five-year period. Funding for such local administrative units shall be reduced in equal increments in each of the five years after the local administrative unit becomes ineligible. Funding shall be eliminated in the fifth fiscal year after the local administrative unit becomes ineligible. Allotments for eligible local school administrative units shall not be reduced by more than (20%) of the amount received in the current fiscal year.
2) Uses of Funds:
    a) Funds allotted for small school systems may be used for any type of expenditure eligible from State fund allotments (excluding central office administration); however, based on N.C. GS 115C-408(b), these funds are not available for capital construction projects.

   b) An amount not to exceed ten thousand dollars ($10,000) may be used to pay towards the plant operation contract cost charged by the Department of Public Instruction for services.
   c) Local Boards of Education are encouraged to use at least 20% of the small county funds they receive to improve the academic performance of children who are performing at Level I or II on either reading or mathematics end-of grade tests in grades 3-8. Local boards of education shall report to the State Board of Education on an annual basis on funds used for this purpose, and the State Board shall report this information to the Joint Legislative Education Oversight Committee. (SB 200, Section 7.12 (f))
3) These funds are to supplement, not supplant, local funds. Funds will not be allocated to any LEA found to have used these funds to supplant local per student current expense funds. A county is considered to have used these funds to supplant if the current expense appropriation per student of the county for the current year is less than 95% of the average of the local current expense appropriations per student for the three prior fiscal years.
4) The State Board of Education will consider requests from LEAs to waive the non-supplant requirement as outlined in the legislated low wealth and small county supplemental funding formula only under the following conditions:
   a) The county can show:
      i) that it has remedied the deficiency in funding, or
      ii) that extraordinary circumstances caused the county to supplant local expense funds with funds allocated under this section.
   b) Examples include:
      i) Closing/merging schools within an LEA.
      ii) Loss of federal Impact Aid funds.
      iii) Significant change in the demand for county resources due to state/federal unfunded mandates, natural disaster, or other emergency.

STOP ARM ENHANCEMENT FUNDS – (PRC 0087)

PROGRAM REPORT CODE:	0087
UNIFORM CHART OF ACCOUNTS CODE:	65500-0087-XXX
STATUTORY REFERENCE:	SL 2013-360 SL 2023-134

TYPE:	Dollars
TERM:	July 1 to June 30
PURPOSE:	Provides funding for school bus stop arm enhancements from purpose-specific funding.
ELIGIBILITY:	Each LEA or PSU is eligible for funding.
FORMULA:	Funds are allotted to each of the 115 LEAs which request funds to procure and install stop arm violation camera systems to a maximum of $3,000 per system. Funds remaining after allocating two systems per requesting LEA will be provided to those LEAs requesting additional systems based on those LEAs with a lower proportion of their school bus fleet currently equipped with these systems.

SPECIAL PROVISIONS:

1) Eligible costs are for equipment and equipment installation.
2) Qualifying stop arm camera systems must document violations for use in prosecution and therefore qualifying systems must attempt the capture of images to identify the driver of the vehicle committing the violation.
3) Qualifying enhanced school bus stop arms include:
   a) Extended mechanical stop signal. – A mechanical stop signal that is a minimum of 60 inches away from the side of the school bus when extended, whether operated independently or in conjunction with a shorter mechanical stop signal.
   b) Illuminated mechanical stop signal. – A mechanical stop signal that is illuminated with a light-emitting diode (LED) light source.
4) For any technology not currently provided on school buses in State Term Contract 071C or listed in allowed alterations of school bus equipment in State Board of Education Policy TRAN-005, LEAs must agree to pilot the technology and provide data on its safety and efficacy compared to existing systems and any other data requested.
5) Funds cannot be transferred in to or out of this PRC.

Revised August 2, 2024

SUPPLEMENTAL FUNDS FOR TEACHER COMPENSATION (PRC 0071)

PROGRAM REPORT CODE:	0071
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0071-XXX
STATUTORY REFERENCE:	SL 2021-180 Section 7A.12 SL 2022-74 Section 7A.9 SL 2023-134 Section 7A.4 SL 2024-39, Section 1.7B

TYPE: Dollars

TERM: July 1 - June 30

PURPOSE: To provide funds to eligible LEAs to provide salary supplements to teachers and instructional support in those units.

ELIGIBILITY: LEAs within eligible counties.

An eligible LEA located in whole or in part in a county that has an adjusted market value of taxable real property of less than $80,000,000,000 based on data provided by the Local Government Commission the previous fiscal year.

FORMULA: The formula for allotment is as follows:

1) Calculate a county allocation for each eligible county using the following steps:
   a. Determine **the composite value** for each eligible county. The composite value is the sum of:
      i. The taxable real property factor for the county [the median adjusted market value of taxable real property(1) in the State divided by the adjusted market value of taxable real property of that county] multiplied by 65%.
      ii. The median household income factor for the county [the median household income(2) in the State divided by the median household income for that county] multiplied by 25%.
      iii. The effective tax rate factor for the county [the effective tax rate for that county divided by the median effective tax rate in the State(3)] multiplied by 10%.
   b. Determine **the supplement factor** for each eligible county. The supplement factor is the composite value (calculated in Step a) multiplied by the number of State-funded certified teachers and instructional support personnel employed in a school in a LEA in the county.
   c. Determine **the county allocation factor** for each eligible county by dividing the supplement factor for the county (calculated in Step b.) by the sum of all

supplement factors for the State. Distribute the appropriation for the counties for Supplemental Funds for Teacher Compensation based on this factor.

d. Per teacher funding cap: The allocation by LEAs shall not exceed $5,000 per State funded teacher and instructional support. Determine a per-teacher funding amount by dividing the county allocation amounts by the total number of State funded teachers and instructional support, employed in 5th pay period of the prior year, in all eligible LEAs in that county. The county allocation shall be adjusted to ensure that the per teacher allocation does not exceed the cap.
e. For counties that have multiple LEAs within its borders, the allocation of the county shall be distributed to the LEAs based on the total number of State funded teachers and instructional support, employed in 5th pay period of the prior year. For LEAs that cross county lines, the allocation shall be determined based on the LEA in which the majority of the students are located.

DEFINITIONS:

1) Adjusted market value of taxable real property is the county's assessed taxable real property value, using the latest available data published by the Department of Revenue, divided by the county's sales assessment ration determined under G.S. 105-289(h)
2) Median household income for the most recent 12 months for which data is available as used in G.S.143B-437.08.
3) The effective tax rate is the actual county tax rate multiplied by the most recent annual sales assessment ratio.

SPECIAL PROVISIONS:

1) Allocation of salary supplements among teachers, instructional support and qualifying school administrators within each eligible local school administrative unit, including whether a qualifying teacher, instructional support or school administrator receives a salary supplement and the amount of the supplement provided to that person, shall be determined in the discretion of the local board of education or governing body of the eligible public school unit.
2) No individual salary supplement shall exceed the per-teacher funding amount awarded to that unit. This maximum does not include benefits.
3) Certified personnel eligible to receive supplemental funds from these funds:
   a. Teachers
   b. Instructional support
   c. Assistant principal who are paid based on the teacher pay per G.S.115C-285(a)(8)
   d. Principal who are paid based on the teacher or assistant principal pay per G.S.115C-285(a)(8a)
4) Charter schools, lab schools, and regional schools located in eligible counties shall receive a per pupil share in their respective PRCs.
   PSUs receiving funding are encouraged to provide salary supplements to teachers and instructional support personnel.

5) A LEA that receives funds under this program shall use the funds to supplement and not supplant non-State funds provided for salary supplements for teachers and qualifying administrators.

   In the event a LEA has supplanted non-State funds and has not remedied the deficiency, the LEA shall receive no allocation in the next fiscal year. A LEA shall have remedied the deficiency if they can show that they distributed from non state funds the amount of the prior year deficiency to qualified individuals in the current year. The method of distribution of these funds and the qualified individuals shall be consistent with the local board approved distribution of the current year for Supplemental Funds for Teacher Compensation (0071).

6) All supplements are considered compensation for retirement contribution purposes.

Revised August 6, 2026; April 3, 2025

SUMMER READING CAMPS (PRC 0016)

PROGRAM REPORT CODE:	0016
UNIFORM CHART OF ACCOUNTS CODE:	XXX0-0016-XXX
STATUTORY REFERENCE:	GS 115C, Article 8, Part 1A SL 2021-8 Part VII SL 2014-100, Section 8.7

TYPE:	Dollars
TERM:	July 1 – October 31
PURPOSE:	To provide additional educational programs outside of the instructional calendar to any 3rd grade student who does not demonstrate reading proficiency and any first or second grade student who demonstrates reading comprehension below grade level as identified through administration of formative and diagnostic assessments in accordance with GS 115C-83.6.
ELIGIBILITY:	Each LEA or charter school
FORMULA:	Each LEA and charter school shall receive: • A minimum of $10,725. • A dollar amount per allotted 1st -3rd grade student multiplied by the percentage of 1st - 3rd graders who do not demonstrate proficiency in reading. • The maximum funding is capped at $825 per not-proficient ADM.

SPECIAL PROVISION:

1) Summer Camps shall:
   a) Offer at least 72 hours of reading instruction to yield positive reading outcomes for participants;
   b) Be provided over no less than three weeks for students in schools using calendars other than year-round calendars.
   c) Be taught by compensated licensed teachers selected based on demonstrated student outcomes in reading proficiency or in improvement of difficulties with reading development; and
   d) Allow volunteer mentors to read with students at times other than during 72 hours of reading instruction.
2) Parents or guardians of first and second grade students demonstrating reading comprehension below grade level as identified through assessments administered pursuant to GS 115C-83.6, shall be encouraged to enroll their student in a reading camp provided by the local school administrative unit. Parents or guardians of the students demonstrating reading proficiency shall make the final decision regarding the student's summer camp attendance.

3) Funding will carryover until Oct 31 of the subsequent fiscal year.
4) LEAs and Charter Schools are encouraged to use other state and federal funding targeted at students at risk, in addition to the summer camp allotment. Such as, At Risk (PRC 0069) and Disadvantaged Student Supplemental Funding (PRC 0024).
5) No funds shall be transferred in or out of this category.

TEACHER APPRENTICE GRANT PROGRAM – (PRC 0252)

PROGRAM REPORT CODE:	0252
UNIFORM CHART OF ACCOUNTS CODE:	1-XXXX-0252-XXX
STATUTORY REFERENCE:	G.S. 115C-269.31 SL 2023-134 Section 7.44A

TYPE:	Dollars
TERM:	July 1 to June 30
PURPOSE:	To provide grants to LEAs to award funds for the cost of tuition at an educator preparation program, and salary supplements for teacher apprentices who become teachers in the unit.
ELIGIBILITY:	Competitive grants for LEAs only.
FUNDING:	Grant recipients shall receive either or both of the items below: 1. Up to four thousand six hundred dollars ($4,600) per academic semester per eligible teaching apprentice for up to four academic years to cover tuition and fees for part or full time coursework taken while employed in the LEA. 2. Funding for a salary supplement for any eligible teacher apprentice who becomes a licensed teacher and accepts employment in the LEA awarded funding. The funding shall be equal to the difference between the State-funded salary of the graduate and the State-funded salary of a similarly situated teacher with four years of experience on the "A" Teachers Salary Schedule, as long as the teacher remains in the same LEA. Priority shall be given to schools with need-based considerations which may include low wealth student populations, teacher turnover and vacancy factors.

SPECIAL PROVISIONS:

1) LEAs shall provide funding to a teacher apprentice in adherence with the criteria set by DPI. LEAs shall prioritize eligible teacher apprentices who received funding in the previous academic year.
2) A local board of education may grant an eligible teacher apprentice academic leave to pursue coursework that may only be taken during working hours.
3) Pursuant to G.S. 115C-269.30(c), eligible teacher apprentices shall continue to receive teaching assistant salary and benefits while student teaching in the LEA.

4) Recipients shall distribute funding to teacher apprentices if they meet the qualifications pursuant to G.S. 115C-269.32. Funds shall not be used for teacher apprentice base salaries or to support the salaries of interns.
5) LEAs participating in the Program shall enter into a memorandum of understanding with the institution of higher education in which an award recipient under the Program is enrolled that includes procedures for at least the following:
    a) Remittance of the award from the local board of education to the institution of higher education
    b) Endorsement of the funds awarded to the recipient to the institution of higher education for deposit into the account of the institution
    c) Return of a pro rata share of funds to the local board of education in the event
        i) A recipient withdraws from the institution of higher education prior to the end of a term or
        ii) The recipient's employment with the local board of education is terminated

        The return of funds shall be consistent with procedures used by the institution under federal Title IV programs.
6) Funds shall only be used for the purpose of the grant and shall not be transferred out for any other purpose. LEAs are required to fund any other legislative requirements to implement this program from other available funding sources.

TEACHER ASSISTANTS (PRC 0027)

PROGRAM REPORT CODE:	0027
UNIFORM CHART OF ACCOUNTS CODE:	5XXX-0027-XXX
STATUTORY REFERENCE:	GS 115C-105.25(b)(3a)

TYPE:	Dollars
TERM:	Varies, July 1 - June 30
PURPOSE:	Provides funding for salaries and benefits for regular and self-contained teacher assistants.
ELIGIBILITY:	Each LEA is entitled to funding based on allotted K-3 ADM.
FORMULA:	Funds are allotted based the average salary plus benefits of a teacher assistant at the ratios below of allotted ADM in grades K-3. The number of classes is determined at a ratio of 1:21.

Grades	Number of Teacher Assistants
K	2 TAs for every 3 classes of 21 students
1-2	1 TAs for every 2 classes of 21 students
3	1 TAs for every 3 classes of 21 students

SPECIAL PROVISION:

1) The LEA shall determine the length of employment and the pay level for teacher assistants in accordance with the North Carolina Public School Personnel State Salary Schedule.
2) No limit exists on the number of individuals that can be employed as long as all employees are placed at a minimum pay level of a teacher assistant in accordance with the North Carolina Public School Personnel State Salary Schedule, and the LEA does not exceed the total dollar allotment.
3) No ABC transfers out of this category. ABC transfers are allowable into this category by submitting ABC Transfer Form.
4) Teacher assistants may serve students in grades K-12. However, they must be instructional TAs as defined by object code 142 in the Uniform Chart of Accounts.
5) By the end of the third payroll period, the average salary paid at the LEA must be at least 98% of the State-allotted amount for teacher assistants.

TEACHER ASSISTANT TUITION REIMBURSEMENT GRANT PROGRAM (PRC 0066)

PROGRAM REPORT CODE:	0066
UNIFORM CHART OF ACCOUNTS CODE:	5XXX-0066-XXX
STATUTORY REFERENCE:	G.S.115C-269.31 SL 2018-5, Section 7.21 SL 2023-134, Section 7.44

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides tuition assistance awards to part-time or full-time teacher assistants working in local school administrative units to pursue a college degree that will result in teacher licensure
ELIGIBILITY:	All LEAs are eligible to may apply. DPI shall prioritize the grants awarded to LEAs according to the following order: (1) LEAs which received funds in the Teacher Assistant Tuition Reimbursement Program in SL.2018-5 Section 7.21 (2) LEAs receiving Low Wealth Supplemental Funds (3) All other LEAs
FORMULA:	Within funds available, LEAs shall receive up to $4,600 per fiscal year for each assistant, representing annual tuition for the program.

SPECIAL PROVISION:

1) Tuition assistance awards under the program may be provided for part-time or full-time coursework toward a college degree that will result in teacher licensure.
2) A participating LEA may grant a teacher assistant academic leave to pursue coursework that may only be taken during working hours.
3) A teacher assistant receiving an award under the program shall fulfill the student teaching requirements of an educator preparation program by working in the teacher assistant's employing LEA.
4) A teacher assistant shall continue to receive salary and benefits while student teaching in the LEA.
5) Each participating teacher assistant may receive an award each fiscal year for a period of

up to four years.

6) Participating LEAs must give priority for awards to teacher assistants who received a tuition assistance award for the previous academic year and who is making satisfactory academic progress toward achieving teacher licensure.
7) DPI shall establish criteria for the application and selection of teacher assistants to receive tuition assistance awards.
8) Funds provided for the Teacher Assistant Tuition Reimbursement Program are restricted to use for TA tuition reimbursement and shall revert if not expended for the program. Funds may not be used to pay salary or other expenses for teacher assistants.
9) Funds may not be transferred into or out of this category.

STATE TEXTBOOK FUND REMAINING BALANCES (PRC 0131)

PROGRAM REPORT CODE:	0131
UNIFORM CHART OF ACCOUNTS CODE:	N/A
STATUTORY REFERENCE:	GS 115C, Article 8, Part 3 SL 2015-241, Section 8.18 SB 257, Section 7.4(aa)

TYPE:	Dollars
TERM:	July 1 - June 30, only carryover
PURPOSE:	Allows spending of the remaining balance in the State Textbook Fund.
ELIGIBILITY:	Each LEA with a remaining State Textbook Fund balance are entitled to funding.
FORMULA:	Remaining funds in the State Textbook fund.

SPECIAL PROVISION:

1. Effective July 1, 2026 the Instructional Materials funding allotment is established and no additional funds shall be allocated to the State Textbook Fund. All remaining balances will be reallocated as carryforward annually, until expended. Remaining balance funds can be used to purchase instructional materials.

Revised August 6, 2026

INSTRUCTIONAL MATERIALS (PRC 0133)

PROGRAM REPORT CODE:	0133
UNIFORM CHART OF ACCOUNTS CODE:	N/A
STATUTORY REFERENCE:	GS 115C, Article 8, Part 3 SL 2026-41, Section 7.4(b)

TYPE:	Dollars
TERM:	July 1 - June 30, plus carryover
PURPOSE:	Provides funding for instructional materials and supplementary materials, as well as software necessary for the use of instructional and supplementary materials.
ELIGIBILITY:	Each LEA is entitled to funding.
FORMULA:	Funds for Instructional Materials are distributed based on allotted ADM in grades K-13.

SPECIAL PROVISION:

1. The instructional materials allotment shall only be used for instructional and supplementary materials. Funds shall not be transferred for any other purpose (SB 257, Section 7.4(p)).
2. Instructional Materials are defined under GS 115C-85.1 as "systematically organized material comprehensive enough to cover the primary objectives outlined in the standard course of study for a grade or course." Formats may be print or non-print, including hardbound books, softbound books, activity-oriented programs, classroom kits, and digital resources that require the use of electronic equipment in order to be used in the learning process.
3. Funds allocated in PRC 0133 in Fiscal Years 2026-2027, 2027-2028, and 2028-2029 will carryforward until expended (SB 257 Section 7.4(aa)).

Added August 6, 2026

THIRD GRADE TEACHER BONUS (PRC 0046)

PROGRAM REPORT CODE:	0046
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0046-XXX
STATUTORY REFERENCE:	SL 2016-94, Section 9.7 SL 2017-57, Section 8.8B(c) SL 2017-88 SL 2022-74 Section 7A.2

TYPE:	Dollars
TERM:	July 1 to June 30
PURPOSE:	A bonus program that provides eligible teachers with bonuses based on student growth to reward teacher performance and encourage student learning and improvement.
ELIGIBILITY:	Each LEA and public school are entitled to funding, based on their teachers Education Value-Added Assessment System (EVAAS) student growth index score for third-grade reading.
FORMULA:	The proportion stipulated in legislation is allotted based on bonuses to teachers who are in the top twenty-five percent (25%) of teachers in the state according to the EVAAS student growth index score for third grade reading from the previous year. These funds shall be allocated equally among qualifying teachers. The proportion stipulated in legislation is allotted to pay bonuses to teachers who are in the top twenty-five percent (25%) of teachers in their respective LEA according to the EVAAS student growth index score for third grade reading from the previous year. These funds shall be split proportionally based on average daily membership for each LEA and then distributed equally among qualifying teachers in each LEA.

SPECIAL PROVISION:

1) Bonuses are payable in January to qualifying teachers who remain employed teaching in the same LEA or public school at least from the school year the data is collected until January 1 of the school year that the bonus is paid.

2) Teachers employed in charter schools and regional schools are only eligible to receive the bonus if they are in the top 25% of teachers in the state. No allocation is made at the charter, Lab or regional school level.
3) Any teacher working in an LEA that employs three or fewer third grade teachers shall receive a bonus at the LEA level if that teacher has an EVAAS student growth index score for third grade reading from the previous school year that exceeds expected growth.
4) Bonuses awarded to a teacher shall be in addition to any regular wage or other bonus the teacher receives or is scheduled to receive.
5) The compensation bonuses are not considered compensation for purposes of the Teachers' and State Employees' Retirement System.
6) Bonus funds awarded to a teacher for Third Grade Reading bonuses shall not exceed more than three thousand five hundred dollars ($3,500) for any individual bonus awarded based on the teacher’s qualification as being in the top 25% of teachers in the State or in the teacher’s local school administrative unit according to the EVAAS student growth index score for third grade reading from the previous school year. The amount allotted for the bonus includes FICA/Social Security.
7) A teacher may qualify for a bonus based on both State and local performance eligibility as outlined in the formula section above, but may not receive more than $7,000 in total as Third Grade Reading bonuses.

TRANSPORTATION OF PUPILS (PRC 0056)

PROGRAM REPORT CODE:	0056
UNIFORM CHART OF ACCOUNTS CODE:	6XXX-0056-XXX
STATUTORY REFERENCE:	G.S 115C-240(e) SL2020-80 Section 2.2 SL 2023-134, Section 7.47

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides 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. Examples of these expenses are contract transportation, transportation personnel (other than Director, Supervisor, and Coordinator), bus drivers' salaries, benefits, fuel, and other costs as defined in the Uniform Chart of Accounts. This includes expenses for contract transportation when a local 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.
ELIGIBILITY:	Each LEA is entitled to funding.
FORMULA:	1) Allotted based on the efficiency of the local school administrative units.in transporting pupils. The efficiency of the units shall be calculated using the following factors: number of pupils transported; the length of bus routes, road conditions and all other circumstances affecting the cost of the transportation of pupils by school bus. including such items as total eligible operating expenditures (local and state funds); number of buses operated to the end that the funds so appropriated may be allocated on a fair and equitable basis, according to the needs of the respective LEA. 2) The initial allotment shall be made at the beginning of each fiscal year and based on the most recently available data from a prior school year. The State Board may reserve a reasonable amount not to exceed 5% of the total funds available from the initial allotment. 3) Prior to April 1 of the fiscal year in which the funds are reserved, the reserved shall be allocated only in the event of an emergency need of a local school administrative unit. 4) Any reserved funds remaining as of April 1 of that fiscal year the State Board shall allocate to all LEAs based on the efficiency of the units in transporting pupils.

FORMULA:

5) Any funds appropriated for specific salary increases for bus drivers, shall be allocated to LEAs to increase the average rates of pay for all school bus drivers in the LEA on an equitable basis. This allotment will be provided in PRC0056 and will be distributed based on a percentage of the State efficiency formula allotment for the current year, with adjustments for LEAs where there are county and city school systems, to reflect each LEA's proportion of PRC0056 driver salary expenditures in the prior year. Adjustments to county and city school system allotments will be based on prior year state expenditures and local expenditures, as reported on the TD-1 Annual Report, and supported by expenditure data in PRC0056 (Object Codes 165, 171 and 172). Each LEA within a county will receive a proportional share of the county/city school allotment based on the LEA's actual expenditure data.

SPECIAL PROVISION:

1) Funds can be transferred into and out of this category by submitting an ABC Transfer Form. There is no change in carryover provisions as outlined in policy. Transfers will impact efficiency ratings.
2) These funds may not supplant other state, federal and local programs use of the "yellow bus" that serve the instructional purpose of the school, such as Pre-K, Smart Start, Head Start, Remediation Programs, Summer School, NC State Fair, Special Olympics, NC Symphony and other instructional field trips. When allotted state transportation funds are used to provide transportation services for these programs, the responsible program must reimburse this fund.
3) Allotted funds cannot be used for the maintenance of local vehicles and machinery such as - activity buses, staff vehicles, school maintenance trucks and vehicles, etc. When state funds are used to pay for this kind of activity, those state funds must be reimbursed from local (or other non-state) sources.
4) State Board of Education Policy states, "In order to be eligible to receive any mid-year transportation allotment, from the 5% emergency reserve, resulting from increased fuel prices, an LEA must have a reduced idling policy in place at the beginning of the school year. The local policy must, at a minimum, prohibit all unnecessary school bus idling on school grounds and prohibit the warming up of buses longer than 5 minutes. As always, any increase in allotments will be subject to the availability of funds."

6) Notwithstanding the purpose and other special provisions of PRC 0056, PRC 0056 funds may also be used to support yellow school bus operations for purposes which support students' nutrition or instruction in any state of disaster or local state of emergency declared under 166A of the General Statutes.

7) For the 2023-2024 fiscal year the sum of $4,716,932 in recurring funds shall be allocated to the LEAs for additional bus driver salary pay per the formula above.

TRANSPORTATION RESERVE FUND FOR HOMELESS AND FOSTER CHILDREN (PRC 0081)

PROGRAM REPORT CODE:	0081
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0081-XXX
STATUTORY REFERENCE:	G.S.115C-250.3 SL 2021-180 Section 7.12.(b) SL 2023-134, Section 7.30

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	To provide funding to cover extraordinary transportation costs for homeless and foster children.
ELIGIBILITY:	LEAs and charter schools
FORMULA:	LEAs and charter schools interested in receiving funds must submit applications for funding. Allocations must be approved by the State Board of Education prior to allotment. Awards shall not be issued on a pro rata basis to each eligible applicant.

SPECIAL PROVISION:

1) In determining extraordinary transportation costs, the Department must consider total prior-year transportation expenditures for homeless and foster children, including expenditures from local funds and all other funding sources, as a proportion of total expenditures.
2) Priority shall be given to applicants in proportion to the extent that their applications and prior-year expenditures demonstrate the use of available Federal funds to cover the cost of transporting homeless and foster children.
3) Awards shall not exceed fifty percent (50%) of extraordinary transportation costs.
4) For the purposes of this program, “homeless” is defined in accordance with the definition in the McKinney-Vento Homeless Assistance Act.

<u>“Z” SCHOOLS (PRC 0038)</u>

A. <u>NORTHEAST REGIONAL SCHOOL OF BIOTECHNOLOGY AND AGRISCIENCE (NERSBA)</u>

PROGRAM REPORT CODE:	0038
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0038-XXX
STATUTORY REFERENCE:	GS115C, Article 15A

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	The Northeast Regional School of Biotechnology and Agriscience is a school of choice that will expand student opportunities for educational success through high quality instructional programming in the northeastern region of the state.
ELIGIBILITY:	Only NERSBA is eligible for funds as a regional school.

FORMULA: The formula for this allotment is as follows:

1) The State Board of Education shall allocate to a regional school:
   a) An amount equal to the average per pupil allocation for average daily membership across all local school administrative units in the regional school service area for each child attending the regional school, except for the allocation for children with disabilities and for the allocation for children with limited English proficiency.
   b) An additional amount for each child attending the regional school who is a child with disabilities. The State Board shall adjust the amount of funding for children with disabilities the regional school receives during the fiscal year based on the headcount of children with disabilities required by 20 U.S.C. § 30 1412(a)(3).
   c) An additional amount equal to the average per pupil share of the local current expense fund across all local school administrative units in the regional school service area for the prior fiscal year.

SPECIAL PROVISION:

1) The board of directors may contract with a local school administrative unit to serve as the finance agent for the board and shall provide reasonable compensation to the local school administrative unit for this service. Upon such agreement, that local school administrative unit shall act as agent for the board in all receipt, accounting, and dispersing functions, but the board shall retain liability for compliance with Article 31 of this Chapter.

2) Transportation. – The board of directors shall develop a plan to provide transportation to the students enrolled in the regional school, which may include entering into interlocal agreements with local school administrative units.
3) The board of directors shall comply with the purchasing and contract statutes and regulations applicable to local school administrative units.
4) The regional school may request appropriations directly from a city, as authorized by G.A. 160A-700.
5) With respect to the receipt, deposit, and disbursement of moneys (i) required by law to be deposited with the State Treasurer or (ii) made available for expenditure by warrants drawn on the State Treasurer, the regional school is subject to Article 6A of Chapter 147 of the General Statutes.
6) Child Nutrition – The board of directors, to the extent practicable, shall provide school food services to the regional school. School food services may be provided by entering into an interlocal agreement with a local school administrative unit. For purposes of federal funding through the National School Lunch Program or other federally supported food service programs, a local school administrative unit that has entered into an interlocal agreement with the regional school for the purpose of providing school food services shall be permitted to include eligible students enrolled in the regional school.

Revised August 6, 2026; September 4, 2025

“Z” SCHOOLS

B. LABORATORY SCHOOLS (LAB SCHOOLS)

PROGRAM REPORT CODE:	0038
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0038-XXX
STATUTORY REFERENCE:	GS 116, Article 29A

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	The Board of Governors’ Subcommittee on Laboratory Schools shall approve constituent institutions to establish lab schools to serve public school students The Board of Governors shall select constituent institutions with quality high-quality educator preparation programs as demonstrated by the annual performance measures reported by the constituent institutions in accordance with GS 115C-269.35. The mission of a lab school shall be to improve student performance in LEAs with low-performing schools by providing an enhanced education program for students residing in those units and to provide exposure and training for teachers and principals to successfully address challenges existing in high-needs school settings. A lab school shall provide an opportunity for research, demonstration, student support, and expansion of the teaching experience and evaluation regarding management, teaching, and learning.
ELIGIBILITY:	Eligibility for this allotment is as follows:

Schools as approved by the Board of Governors’ Subcommittee on Lab Schools.

Recognition of a Lab School. – The Subcommittee shall file a copy of each resolution to approve a lab school with the Department of Public Instruction. Upon receipt of a resolution from the Subcommittee and upon the recommendation of the Superintendent of Public Instruction, the State Board of Education shall approve the creation of the lab school.

The Board of Governors and the Department of Public Instruction shall be notified in the event of the dissolution or assumption of a lab school, including the identity of the entity assuming operation of the school.

The chancellor shall be the administrative head of a lab school approved by the Subcommittee.

Reporting – The chancellor shall comply with the reporting requirements established by the State Board of Education in the Uniform Education Reporting System.

Any child is eligible to attend the lab school who:

1) is residing in a local school administrative unit in which a lab school is located, and either:
   a) is enrolled in a low-performing school, as defined by GS 115C-105.37 at the time of the student's application, or
   b) did not meet expected growth in the prior school year based on specific criteria.
   c) is the sibling of a child who is eligible under (a) or (b)
   d) is the child of a lab school employee

If the maximum enrollment is not met, the lab school may enroll children who do not meet one of the criteria above, not to exceed 20% of total capacity.

FORMULA: The State Board of Education shall allocate to a lab school the following:

(1) A Dollars per ADM for the LEA in which the school is located for allotted ADM for the lab school.
(2) The Lab school shall receive additional funds if the current year ADM is higher than the allotted ADM. These funds shall be allotted consistent with section "Allotment for ADM Growth" and shall be allotted in PRC0038. No reductions shall be made if the current year ADM is lower than the allotted ADM.
(3) An additional amount for each child attending the lab school who is a child with disabilities. In the event a child with disabilities enrolls in the lab school during the first 60 school days in the school year, the State Board shall allocate to the lab school the pro rata amount of additional funds for children with disabilities. In the event a child with disabilities leaves the lab school and enrolls in a public school during the first 60 school days in the school year, the lab school shall return a pro rata amount of funds allocated for that child to the State Board, and the State Board shall reallocate those funds to the local school administrative unit in which the public school is located. In order to initiate the transfer of funds, the Lab school receiving the students must enter and submit required information for all students in the eCATs system.
(4) An additional amount for children with limited English proficiency attending the lab school, based on a formula adopted by the State Board.

SPECIAL PROVISION:

1) If a student attends a lab school, the LEA in which the child resides shall transfer to the lab school an amount equal to the per pupil share of the local current expense fund of the LEA for the fiscal year. The per pupil share of the local current expense fund shall be transferred to the lab school within 30 days of the receipt of monies into the local current expense fund.
2) A Lab School, which was in operation in the prior year, shall be allotted 100% of its Initial Allotment after the General Assembly adjourns, based on the allotted ADM.
3) A new Lab school shall be allotted 50% of the initial allotments based on the projected ADM submitted by the Lab school. After the review and approval of the higher of the month 1 and month 2 ADM, the lab school shall receive the annual funding based on the current year ADM.

4) In addition to the state funding based on dollars per ADM, a lab school may receive Children with Disabilities and Limited English Proficiency funding if they qualify. These special funds plus the dollars per ADM funding are distributed under PRC 0038.
5) Upon request, the LEA in which the lab school is located shall provide student support services, food services through the National School Lunch Program, transportation services, In addition, upon request the LEA shall lease adequate facilities and maintenance, including use of or access to any existing buildings, parking areas, playgrounds, driveways required for ingress and egress, furniture, classroom space, a cafeteria or multipurpose room, moveable equipment, appliances, playground materials, including a library collection, instructional materials, and classroom and other technology equipment.

   This requirement shall not apply to or alter existing leases, contracts, or agreements in effect on July 1, 2020 without the consent of all parties to the lease, contract, or agreement.

   If a lease, contract, or agreement in effect on July 1, 2020 includes transportation services, the LEA providing those services shall provide a copy of the lease, contract, or agreement to DPI' Division of School Business by August 31st, and the per pupil share of the transportation allotment shall not be included in the base allocations for Lab school until the existing lease, contract, or agreement expires or is mutually modified by all parties.

Revised September 4, 2025

2025-2026

ALLOTMENT POLICY MANUAL

CTE Formulas

PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS

www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/allotments--funding-public-school-units

ADDRESS QUESTIONS RELATED TO STATE POLICIES TO THE FOLLOWING:

Allotments:	School Business Services, School Allotments Section
Expenditures/ Salary:	School Business Services School Reporting Section Salary
Program/Budgeting:	Career and Technical Education

The complete State agency directory can be found at www.dpi.nc.gov/about-dpi/education-directory.

CTE Formulas

CAREER TECHNICAL EDUCATION – CREDENTIAL PROGRAM SUPPORT (PRC 0083)

PROGRAM REPORT CODE:	0083
UNIFORM CHART OF ACCOUNTS CODE:	1-5812X-0083-XXX
STATUTORY REFERENCE:	GS 115C-156.2

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	PSU funding to provide students an opportunity to obtain industry-recognized credentials
ELIGIBILITY:	A PSU who has students who are enrolled in career and technical education courses.
FORMULA:	Funding shall be distributed based on the PSUs current year enrollment in courses that are approved in NC State Board of Education Policy SCOS-005 and Local Courses/Pathways approved in Federally required Local Applications that lead to a credential. • A preliminary allotment based on 30% of the previous year's funding will be provided to allow PSUs to procure credential licenses/materials pending final enrollment numbers being finalized.

SPECIAL PROVISION:

1) No ABC transfers are allowed out of this allotment category.
2) DPI shall use state funds appropriated to pay for licenses included in the current statewide agreement, including NCCER and Microsoft/Certiport on behalf of the PSUs.

Revised August 2, 2024

CAREER TECHNICAL EDUCATION – HEALTH CAREER PROMOTION (PRC 0253)

PROGRAM REPORT CODE:	0253
UNIFORM CHART OF ACCOUNTS CODE:	1-XXXX-0253-XXX
STATUTORY REFERENCE:	SL 2023-134 Committee Report #70

TYPE:	Dollars
TERM:	July 1 until expended
PURPOSE:	To support public school units in developing a comprehensive promotion plan for health careers to high school students and their families.
ELIGIBILITY:	Public school units
FORMULA:	Grant recipients will receive a pro rata share of the grant funds available based on the allotted average daily membership in grades 9-12, not to exceed $25,000. Priority will be provided to PSUs which demonstrate that a workforce demand exists in the district or region as identified by occupational outlook data. If there are unobligated funds after the initial award, remaining funds may be requested as expansion of existing awards.

SPECIAL PROVISIONS:

1) Funds shall not be used for equipment and salary of personnel during regular school day.
2) This program is funded with ARPA Temporary Savings Fund that do not revert. The Department shall not disburse any funds until the State Budget Director has notified the Department that the funds will be remitted.
3) Of the funds appropriated, DPI may use up to 5% of those funds for the direct costs for the statewide administration of the program, including necessary positions.

CAREER TECHNICAL EDUCATION – STATE: MONTHS OF EMPLOYMENT (PRC 0013)

PROGRAM REPORT CODE:	0013
UNIFORM CHART OF ACCOUNTS CODE:	1-XXX-0013-XXX
STATUTORY REFERENCE:	GS 115C, Article 10 SL 1993-769, Section 19.24

TYPE:	Months of Employment (MOEs)
TERM:	10, 11, or 12 months, July 1 - June 30
PURPOSE:	To develop more fully the academic, career and technical skills of secondary students who elect to enroll in Career Technical Education programs.
ELIGIBILITY:	Each LEA is entitled to Months of Employment.
FORMULA:	Each LEA will receive a base of 50 months. Remaining months will be allotted based on allotted ADM in grades 8-12. Months of employment are rounded to the nearest whole month. For city LEAs with less than 3,000 allotted ADM, all fractions of a month are rounded up to the nearest whole month.

SPECIAL PROVISION:

1) Refer to Merged LEAs Section 01, Subsection E.
2) Months can be transferred to Career Technical Education Program Support (PRC 0014). Submit an ABC Transfer Form to transfer funds. The dollar amount transferred will equal the average salary including benefits for Career Technical Education MOEs. Converting certified position allotments to dollars for the purpose of hiring the same type of position is not allowable.
3) Transfers out of Career and Technical Education (MOEs) to other PRCs are capped at the amount of MOE increase in the State Initial Allotment from the prior fiscal year. All transfers from PRC 0013 to non-CTE areas (budgets other than PRC 0014) shall be based on the first step of the “A” salary schedule.

CAREER TECHNICAL EDUCATION - STATE: PROGRAM SUPPORT FUNDS (PRC 0014)

PROGRAM REPORT CODE:	0014
UNIFORM CHART OF ACCOUNTS CODE:	1-XXX0-0014-XXX
STATUTORY REFERENCE:	GS 115C, Article 10

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	Provides funding to assist LEAs in expanding, improving, modernizing, and developing quality Career Technical education programs.
ELIGIBILITY:	Each LEA is entitled to funding based on allotted ADM in grades 8-12
FORMULA:	Each LEA is eligible for a base amount of $10,000. Remaining funds are allotted based on allotted ADM in grades 8-12.

SPECIAL PROVISION:

1) Funds may be transferred out of Career and Technical Education (PRC 0013) Months of Employment (MOEs) into (PRC 0014) Program Support without limitation. Transfers out of Career Technical Education – State: Program Support Funds (PRC 0014) to other PRCs are capped at the amount an LEA's PRC 0014 increase from the previous fiscal year.
2) Submit an ABC Transfer Form to transfer funds.
3) Of the funds provided to the Department of Public Instruction, the sum of ninety thousand, five hundred dollars ($90,500) shall be transferred to the Agricultural Education and FFA Program housed in the Department of Agricultural and Extension Education at North Carolina State University.

Updated November 2, 2023

CAREER TECHNICAL EDUCATION - STATE: EDUCATION AND WORKFORCE INNOVATION PROGRAMS (PRC 0079)

PROGRAM REPORT CODE:	0079
UNIFORM CHART OF ACCOUNTS CODE:	1-XXX0-0079-XXX
STATUTORY REFERENCE:	SL 2023-134, Section 7.43

TYPE:	Dollars
TERM:	Up to 60 months
PURPOSE:	To foster innovation in education that will lead to more students graduating career and college ready and create programs which encourage student learning and improvement. to expand career and technical education (CTE) programs by prioritizing the inclusion of students in sixth and seventh grade through grant awards.
ELIGIBILITY:	Each LEA, individual school, or regional partnership of two or more local school administrative units is entitled to funding based on applications approved by the Education and Workforce Innovation Commission, and the State Board of Education. Application must be approved prior to the awarded recipient(s) receiving the allotment.
FORMULA:	Of the total funds available for the Education and Workforce Innovation Program all grant amounts for each initiative must be approved by the Education and Workforce Innovation Commission (EWIC).

SPECIAL PROVISION:

1) Grant funds shall not revert but shall be available until expended.
2) Additional special provisions will be provided to LEA based on each initiative.
3) SL2023-134, Section 7.43 required the combination of the prior year grants awarded under PRC 0064 (CTE Grade Expansion Program) to be combined with the grant awards under this Innovation program in PRC 0079.

CAREER TECHNICAL EDUCATION: STATE - MODERNIZATION AND SUPPORT GRANTS (PRC 0023)

PROGRAM REPORT CODE:	0023
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0023-XXX
STATUTORY REFERENCE:	SL 2022-74 Section 7.4 SL 2023-134, Section 7.55

TYPE:	Dollars
TERM:	July 1 - June 30
PURPOSE:	This program provides funding to public school units to modernize Career and Technical Education (CTE) programming, materials, training and professional development for courses conducted in grades six through 12.
ELIGIBILITY:	PSUs or a regional partnership of more than one public school unit may apply to receive funds if a school within the unit or partnership has an existing CTE program.
FORMULA:	PSUs or a regional partnership of more than one public school unit may apply to receive funds if a school within the unit or partnership has an existing CTE program. PSUs must submit applications for funding.

SPECIAL PROVISION:

i) Grant recipients shall use the funds distributed to them under this section to procure and implement an online digital CTE learning platform containing comprehensive courses with lesson plans, media-rich content and activities, and interactive assessments that align with the North Carolina Career and Technical Education Standards. The platform shall have modules that assist teachers in preparing students for high-wage, high-growth career areas. Any selected digital CTE learning platform shall include at least the following components:
   a. Media-based instructional content for demonstrating and teaching skills required for applicable career areas, Multiple methods of delivery of instruction, including at least face-to-face, self-paced, and distance or hybrid learning, A focus on mastery-based learning,
   b. Guided projects and activities to incorporate hands-on application of skills,
   c. Reporting features to provide data on student progress,
   d. Guidance for students to obtain industry certifications; and
   e. Career connections to provide examples of career opportunities following

graduation from high school.

ii) The Department shall establish a grant program for each school year of the 2023-2025 fiscal biennium. Applicants must submit their application to receive grant funds to the Department no later than January 15, 2024.

iii) The Department shall approve or deny each application within 30 days of receipt.

CTE HOMEBUILDING GRANTS (PRC 0256)

PROGRAM REPORT CODE:	0256
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0256-XXX
STATUTORY REFERENCE:	SL 2023-134, Section 7.19

TYPE: Dollars

TERM: July 1 - June 30

PURPOSE: This program provides grants to assist public school units with program costs associated with CTE programs related to homebuilding.

ELIGIBILITY: A Public School Unit or a regional partnership of more than one public school unit may apply to receive funds provided they include high school students.

FORMULA: PSUs or a regional partnership of more than one public school unit may apply to receive funds provided they include high school students. PSUs must submit applications for funding. The Department shall prioritize PSUs:

i) located, in whole or in part, in a county with at least one LEA that received low-wealth supplemental funding in the previous fiscal year and

ii) that have a high population of at-risk students or students with disabilities.

SPECIAL PROVISION:

1. Grant recipients shall submit a report to the Department no later than October 15 of each year of the biennium on the outcomes of any programs funded by grants received under this section, including data collection methods for reporting on student outcomes, impacts of the program and use of State funds.

ALLOTMENT POLICY MANUAL

Federal Grant Programs

PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS

ADDRESS QUESTIONS RELATED TO POLICIES TO THE FOLLOWING:

Allotments:	School Business, School Allotments
Consolidated Programs:	Office of Federal Programs
IDEA:	Exceptional Children
School Nutrition Section:	School Nutrition and District Operations
Career Technical Education (CTE) / Perkins:	Career Technical Education

Federal Formulas

Elementary and Secondary Education Programs

PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS

ESEA TITLE I, PART A – BASIC GRANT (PRC 0050)

PROGRAM REPORT CODE:	0050
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0050-XXX
CFDA #:	84.010A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	Provides funding to supplement and provide special help to educationally deprived children from low-income families.
ELIGIBILITY:	Eligibility is as follows:

Each LEA/charter school is entitled to funding based on the sum of the children (formula children) in the following populations:

1) Number of children in poverty, ages five through seventeen, as identified in the most current census data.
2) Number of neglected children.
3) Number of children in foster homes.

Since there is no census poverty data available for charter schools, the following method for converting the charter school free lunch count to a poverty count has been authorized by the U.S. Department of Education.

1) A ratio is developed which defines the proportion of the total state free lunch count to the state total census poverty count.
2) The above ratio is then applied to the individual charter school free lunch count to establish a census poverty count for that charter school.

An LEA/charter school is eligible for "Basic" funding, if the number of formula children counted for allocation purposes is at least 10 and greater than two percent of the LEA's/charter school's total population, ages 5 to 17 years.

In addition to the allocation based on the formula children identified above, an LEA/charter school is entitled to funding based on the number of delinquent children.

Application must be approved prior to the LEA receiving the allotment.

FORMULA: Formula is as follows:

The U.S. Department of Education determines the allotment of funds to each LEA. Funds for Title I Basic grant-eligible charter schools are distributed as follows:

1) A ratio is developed which defines the proportion of formula children in all eligible charter schools to all formula children in the state.
2) The total state allocation is then reduced by the percentage determined in step 1.
3) The amount of the reduction is distributed to eligible charter schools on the basis of their individual proportion of formula children enrolled.
4) The allocation to each LEA/charter school is then reduced by the reserve for school improvement and state administration.

HOLD HARMLESS:

1) An LEA/charter school shall receive not less than 95% of the amount of funds received last year if the number of formula children is not less than 30% of the total number of children ages 5 to 17.
2) An LEA/charter school shall receive not less than 90% of the amount of funds received last year if the number of formula children is between 15% and 30% of the total number of children ages 5 to 17.
3) An LEA/charter school shall receive not less than 85% of the amount of funds received last year if the number of formula children is below 15% of the total number of children ages 5 to 17.

An LEA/charter school must meet the eligibility requirements in order for the hold harmless provisions to apply.

SPECIAL PROVISION:

1) Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year. **Carryover funds are subject to applicable carryover percentage limitations.**
2) Program Administrators will notify the School Allotments Section of any LEA/charter school that does not have an approved application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's / charter school's budget.
3) If an LEA/charter school receives an allocation greater than $50,000 (total of Title 1 Basic, Concentration, Education Finance Incentive and Targeted funds), the amount of funds available for carryover into the following year (after September 30th) is limited to 15% of the current year's allocation. Funds in excess of percentage limitations will revert and be reallocated to eligible LEAs/charter schools unless a waiver is received and approved.
4) An LEA may request in writing to the Section Chief for Federal Program Monitoring, Federal Program Monitoring and Support Division for a waiver of the carryover percentage to be granted.

a) Absent approved flexibility from the U.S. Department of Education, DPI may only grant a waiver once every three years if it is determined that the request is reasonable and necessary or if supplemental appropriations become available.
b) If flexibility is approved by the U.S. Department of Education, DPI may grant a waiver more than once every three years, provided that the request is reasonable and necessary or if supplemental appropriations become available.

5) In fiscal year 2008-09, the administration cap was increased to 12% of the allotment. If the allowable administrative expenditures for the current fiscal year are less than the 12% administration cap, the difference can be carried over, on June 30, to the following fiscal year. Any administration carryover will be added to the administration cap in the following fiscal year.
6) An LEA/charter school may request in writing to the Section Chief of Federal Program Monitoring, that a waiver of the administrative and support percentage be granted. A waiver may be granted if it is determined that the request is reasonable and necessary due to extraordinary circumstances or fluctuations in funding.
7) If an LEA or charter elects to waive their allotment or if an application cannot be approved by the application deadline, the funding amount for which that LEA or charter was eligible will be reallocated as follows:
   a) Eligibility Guidelines:
      i) The LEA/Charter must be eligible for and approved to receive Title I funds in the current year.
   b) Re-Allocation Formula:
      i) Additional funds available will be allocated to LEAs/Charter schools approved to receive Title I funds for the current year based on a percent to total of their current year allocation.
8) No funding may be utilized beyond the expiration of the period of availability of the specific award from which funds were allotted.

ESEA TITLE I, PART A – CONCENTRATION GRANTS (PRC 0050)

PROGRAM REPORT CODE:	0050
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0050-XXX
CFDA #:	84.010A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: Provides funding to supplement LEAs with especially high concentrations of children from low-income families.

ELIGIBILITY: To be eligible for "Concentration" funding, the number of formula children in an LEA/charter school must exceed six thousand, five hundred (6,500) OR exceed fifteen percent of the LEA's/charter school's total population, ages 5 to 17 years.

Application must be approved prior to the LEA/charter school receiving the allotment.

See ESEA Title I – Basic Eligibility for discussion on "formula" children.

FORMULA: See Title I Basic.

HOLD HARMLESS:

1) An LEA/charter school shall receive not less than 95% of the amount of funds received last year if the number of formula children is not less than 30% of the total number of children ages 5 to 17.
2) An LEA/charter school shall receive not less than 90% of the amount of funds received last year if the number of formula children is between 15% and 30% of the total number of children ages 5 to 17.
3) An LEA/charter school shall receive not less than 85% of the amount of funds received last year if the number of formula children is below 15% of the total number of children ages 5 to 17.

If sufficient funds are appropriated, the amounts shall be paid to all LEAs that receive Concentration grant funds for the preceding fiscal year, regardless of whether the LEA meets minimum eligibility criteria for that fiscal year. LEA not meeting eligibility requirements for Title I – Concentration shall be paid its hold harmless amount for (4) four consecutive years.

SPECIAL PROVISION:

1) Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by

allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year. **Carryover funds are subject to applicable carryover percentage limitations.**

2) Program Administrators will notify the School Allotments Section of any LEA/charter school that does not have an approved application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's / charter school's budget.

3) If an LEA/charter school receives an allocation greater than $50,000 (total of Title 1 Basic, Concentration, Education Finance Incentive and Targeted funds), the amount of funds available for carryover into the following year (after September 30th) is limited to 15% of the current year's allocation. Funds in excess of percentage limitations will revert and be reallocated to eligible LEAs/charter schools unless a waiver is received and approved.

4) An LEA may request in writing to the Section Chief for Federal Program Monitoring, Federal Program Monitoring and Support Division for a waiver of the carryover percentage to be granted.

    a) Absent approved flexibility from the U.S. Department of Education, DPI may only grant a waiver once every three years if it is determined that the request is reasonable and necessary or if supplemental appropriations become available.

    b) If flexibility is approved by the U.S. Department of Education, DPI may grant a waiver more than once every three years, provided that the request is reasonable and necessary or if supplemental appropriations become available.

5) In fiscal year 2008-09, the administration cap was increased to 12% of the allotment. If the allowable administrative expenditures for the current fiscal year are less than the 12% administration cap, the difference can be carried over, on June 30, to the following fiscal year. Any administration carryover will be added to the administration cap in the following fiscal year.

6) An LEA/charter school may request in writing to the Section Chief of Federal Program Monitoring, that a waiver of the administrative and support percentage be granted. A waiver may be granted if it is determined that the request is reasonable and necessary due to extraordinary circumstances or fluctuations in funding.

7) If an LEA or charter elects to waive their allotment or if an application cannot be approved by the application deadline, the funding amount for which that LEA or charter was eligible will be reallocated as follows:

    a) Eligibility Guidelines:

        i) The LEA/Charter must be eligible for and approved to receive Title I funds in the current year.

    b) Re-Allocation Formula:

i) Additional funds available will be allocated to LEAs/Charter schools approved to receive Title I funds for the current year based on a percent to total of their current year allocation.

8) No funding may be utilized beyond the expiration of the period of availability of the specific award from which funds were allotted.

ESEA TITLE I, PART A - EDUCATION FINANCE INCENTIVE GRANT (PRC 0050)

PROGRAM REPORT CODE:	0050
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0050-XXX
CFDA #:	84.010A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	Provides funding to supplement LEAs/charter schools with an especially high concentration of children from low-income families.
ELIGIBILITY:	An LEA/charter school is eligible for "Education Finance Incentive" funding if the number of formula children is at least 10 and at least 5% of the LEA's/charter school's total population ages 5 to 17 years. **Application must be approved prior to the LEA/charter school receiving the allotment.**
FORMULA:	Funds will be distributed to LEAs/charter schools based on the weighted child count. The U.S. Department of Education determines each LEA's allotment. Funds are allotted as part of the Title I Basic Grant.

HOLD HARMLESS:

1) An LEA/charter school shall receive not less than 95% of the amount of funds received last year if the number of formula children is not less than 30% of the total number of children ages 5 to 17.
2) An LEA/charter school shall receive not less than 90% of the amount of funds received last year if the number of formula children is between 15% and 30% of the total number of children ages 5 to 17.
3) An LEA/charter school shall receive not less than 85% of the amount of funds received last year if the number of formula children is below 15% of the total number of children ages 5 to 17.

An LEA/charter school must meet the eligibility requirements in order for the hold harmless provisions to apply.

SPECIAL PROVISION:

1) Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months.

Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year. **Carryover funds are subject to applicable carryover percentage limitations.**

2) Program Administrators will notify the School Allotments Section of any LEA/charter school that does not have an approved application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's / charter school's budget.
3) If an LEA/charter school receives an allocation greater than $50,000 (total of Title 1 Basic, Concentration, Education Finance Incentive and Targeted funds), the amount of funds available for carryover into the following year (after September 30th) is limited to 15% of the current year's allocation. Funds in excess of percentage limitations will revert and be reallocated to eligible LEAs/charter schools unless a waiver is received and approved.
4) An LEA may request in writing to the Section Chief for Federal Program Monitoring, Federal Program Monitoring and Support Division for a waiver of the carryover percentage to be granted.
    a) Absent approved flexibility from the U.S. Department of Education, DPI may only grant a waiver once every three years if it is determined that the request is reasonable and necessary or if supplemental appropriations become available.
    b) If flexibility is approved by the U.S. Department of Education, DPI may grant a waiver more than once every three years, provided that the request is reasonable and necessary or if supplemental appropriations become available.
5) In fiscal year 2008-09, the administration cap was increased to 12% of the allotment. If the allowable administrative expenditures for the current fiscal year are less than the 12% administration cap, the difference can be carried over, on June 30, to the following fiscal year. Any administration carryover will be added to the administration cap in the following fiscal year.
6) An LEA/charter school may request in writing to the Section Chief of Federal Program Monitoring, that a waiver of the administrative and support percentage be granted. A waiver may be granted if it is determined that the request is reasonable and necessary due to extraordinary circumstances or fluctuations in funding.
7) If an LEA or charter elects to waive their allotment or if an application cannot be approved by the application deadline, the funding amount for which that LEA or charter was eligible will be reallocated as follows:
    a) Eligibility Guidelines:
        i) The LEA/Charter must be eligible for and approved to receive Title I funds in the current year.
    b) Re-Allocation Formula:
        i) Additional funds available will be allocated to LEAs/Charter schools approved to receive Title I funds for the current year based on a percent to total of their current year allocation.
8) No funding may be utilized beyond the expiration of the period of availability of the specific award from which funds were allotted.

ESEA TITLE I, PART A - TARGETED GRANTS (PRC 0050)

PROGRAM REPORT CODE:	0050
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0050-XXX
CFDA #:	84.010A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	Provides funding to supplement LEAs with an especially high concentration of children from low-income families.
ELIGIBILITY:	An LEA/charter school is eligible for "Targeted funding", if the number of formula children is at least 10 and at least 5% of the LEA's/charter school's total population ages 5 to 17 years. **Application must be approved prior to the LEA/charter school receiving the allotment**
FORMULA:	Funds will be distributed to LEAs/charter schools based on the weighted child count. The U.S. Department of Education determines the allotment of funds to each LEA. Funds are allotted as part of the Title I Basic Grant.

HOLD HARMLESS:

1) An LEA/charter school shall receive not less than 95% of the amount of funds received last year if the number of formula children is not less than 30% of the total number of children ages 5 to 17.
2) An LEA/charter school shall receive not less than 90% of the amount of funds received last year if the number of formula children is between 15% and 30% of the total number of children ages 5 to 17.
3) An LEA/charter school shall receive not less than 85% of the amount of funds received last year if the number of formula children is below 15% of the total number of children ages 5 to 17.

An LEA/charter school must meet the eligibility requirements in order for the hold harmless provisions to apply.

SPECIAL PROVISION:

1) Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year. **Carryover funds are subject to applicable carryover percentage limitations.**

2) Program Administrators will notify the School Allotments Section of any LEA/charter school that does not have an approved application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's / charter school's budget.

3) If an LEA/charter school receives an allocation greater than $50,000 (total of Title 1 Basic, Concentration, Education Finance Incentive and Targeted funds), the amount of funds available for carryover into the following year (after September 30th) is limited to 15% of the current year's allocation. Funds in excess of percentage limitations will revert and be reallocated to eligible LEAs/charter schools unless a waiver is received and approved.

4) An LEA may request in writing to the Section Chief for Federal Program Monitoring, Federal Program Monitoring and Support Division for a waiver of the carryover percentage to be granted.

    a) Absent approved flexibility from the U.S. Department of Education, DPI may only grant a waiver once every three years if it is determined that the request is reasonable and necessary or if supplemental appropriations become available.

    b) If flexibility is approved by the U.S. Department of Education, DPI may grant a waiver more than once every three years, provided that the request is reasonable and necessary or if supplemental appropriations become available.

5) In fiscal year 2008-09, the administration cap was increased to 12% of the allotment. If the allowable administrative expenditures for the current fiscal year are less than the 12% administration cap, the difference can be carried over, on June 30, to the following fiscal year. Any administration carryover will be added to the administration cap in the following fiscal year.

6) An LEA/charter school may request in writing to the Section Chief of Federal Program Monitoring, that a waiver of the administrative and support percentage be granted. A waiver may be granted if it is determined that the request is reasonable and necessary due to extraordinary circumstances or fluctuations in funding.

7) If an LEA or charter elects to waive their allotment or if an application cannot be approved by the application deadline, the funding amount for which that LEA or charter was eligible will be reallocated as follows:

    a) Eligibility Guidelines:

        i) The LEA/Charter must be eligible for and approved to receive Title I funds in the current year.

    b) Re-Allocation Formula:

        i) Additional funds available will be allocated to LEAs/Charter schools approved to receive Title I funds for the current year based on a percent to total of their current year allocation.

8) No funding may be utilized beyond the expiration of the period of availability of the specific award from which funds were allotted.

ESEA TITLE I, PART A - SCHOOL IMPROVEMENT (FORMULA) – 1003 FUNDS (PRC 0105)

PROGRAM REPORT CODE:	0105
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0105-XXX
CFDA #:	84.010A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	To provide assistance for schools, which have been identified as schools in need of Targeted Support and Improvement (TSI) under the State's <u>federally approved</u> Every Student Succeeds Act (ESSA) plan. The funds aim to facilitate the implementation of evidence-based improvement plans, capacity building, and long-term sustainability of improvements.
ELIGIBILITY:	Eligible Public School Units (PSUs) must have one or more schools identified under the federally approved definition for Comprehensive Support and Improvement (CSI) or Additional Targeted Support and Improvement (ATSI). **Applications must be approved prior to the PSU receiving the allotment.**
FORMULA:	Allocations are calculated in the first year of the three-year allotment cycle and will remain consistent through the three-years, unless modified by a special provision listed below. Up to 40% of the funds reserved will be used to provide the base allocation for all Comprehensive Support and Improvement – Low Performance (CSI-LP) and Comprehensive Support and Improvement – Graduation Rate (CSI-LG) identified schools. Up to 30% of the funds reserved will be used to provide allocations per CSI-AT and ATSI identified schools. The remaining portion of funds will be allocated through a per-pupil amount to CSI-LP (based on total ADM) and CSI-LG (based on ADM grades 9-12), utilizing the data source of the best 1 or 2 Actual ADM from previous year.

SPECIAL PROVISION:

1) Grant Period: Each grant is awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings amendment extends the grant period to 27 months by allowing unexpended funds as of September 30th to carry over an additional 12 months. Funds are potentially available to PSUs for 27 months provided there are schools identified as CSI/ATSI and a budget is submitted each year.
2) Application Process: PSUs must apply for PRC 0105 funds within 90 days from the date the application is made available.

3) Reallocation: Unallotted funds will be reallocated to participating PSUs in accordance with the PPA formula outlined above for CSI-LP and CSI-LG.
4) Integrated Funding: If one or more schools exit/close CSI/ATSI status, the PSU may reallocate unexpended remaining funds, based on need, to any other schools in the PSU that remain in CSI/TSI status.
5) Reverted Funds: If all schools in the PSU exit CSI/TSI status, unexpended fund balances as of September 30th will revert to the State for reallocation to PSUs in accordance with the PPA formula outlined above for CSI-LP and CSI-LG.
6) Allocation Rule: At least 80% of funds must directly support identified schools, with up to 20% allowed for district level administrative costs, contracted Charter Management Organization (CMO) support, or contracted Institutions of Higher Education (IHE) Lab Schools support.
7) Fund Availability: If sufficient funds are not available to provide PSUs with the calculated year 1 amount for year 2 and/or year 3, the award amounts will be proportionally reduced to align with the available funding.

Revised September 4, 2025

ESEA TITLE I, PART A – SCHOOL IMPROVEMENT (COMPETITIVE) – 1003 FUNDS

PROGRAM REPORT CODE:	0115
UNIFORM CHAT OF ACCOUNTS CODE:	XXXX-0115-XXX
CFDA#:	84.010A
PR/AWARD #:	

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: To carry out the State Educational Agency's statewide system of technical assistance and support for Local Education Agencies / Charter Schools / Innovative Project Schools, specifically for schools identified as schools in need of Comprehensive Support and Improvement (CSI) and Targeted Support and Improvement (TSI) under the State's federally approved plan for the Every Student Succeeds Act (ESSA). These funds are additional resources to improve student achievement and ultimately to assist these schools with exiting the identification and status of CSI.

Competitive School Improvement funds, authorized under section 1003 of Title I of the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act (ESSA), are funds reserved from the State Educational Agencies (SEA's) Title I, Part A funds to make competitive subgrants available to schools identified as CSI that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to substantially raise the achievement of students so as to enable the schools to make adequate yearly progress and exit improvement status.

Unallocated competitive funding for CSI schools will be allotted to assist schools identified as Targeted Support and Improvement—Additional Targeted Support (TSI-AT) or (ATSI) under the State's federally approved plan for the Every Student Succeeds Act (ESSA).

ELIGIBILITY: To be eligible to apply for and receive these funds, an organization must have one or more schools identified under the federally approved definition for CSI or TSI schools. Funding will be made based on a competitive application process for CSI and formula for TSI.

FORMULA: Total funding to organizations is subject to receipt of approved allocations from the U.S. Department of Education.

Funds will be allotted based on approval of an application for School

Improvement Competitive funds (PRC 0115) submitted by the organization on behalf of schools identified as CSI. Remaining funds will be allotted by formula to districts on behalf of schools identified as TSI.

Each awarded subgrant recipient will receive a proportion of the Title I, Part A mandatory funds set aside annually for school improvement activities targeting schools identified as CSI.

SPECIAL PROVISIONS:

1) Each grant is awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings amendment extends the grant period to 27 months by allowing unexpended funds as of September 30th to carry over an additional 12 months. Funds are potentially available to organizations for 27 months provided there are schools identified as CSI schools and a budget is submitted each year, unless a different period of performance is communicated at the time of award.

2) The SEA will determine whether to renew an organization's grant if one or more schools within the organization are not meeting the goals identified for the interventions an organization is implementing, student achievement outcomes, and / or other factors determined by the SEA. Pending renewal, these subgrants to CSI schools would be for a period of 3 years – CSI schools only.

3) Remaining fund will be determined and allotted on an annual basis and the funds must be encumbered and liquidated within the communicated period of availability at the time of allotment – TSI schools only.

ESEA TITLE I, PART C - MIGRANT EDUCATION PROGRAM (PRC 0051)

PROGRAM REPORT CODE:	0051
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0051-XXX
CFDA #:	84.011A

TYPE:	Dollars
TERM:	27 months
PURPOSE:	Provides funding for programs meeting the special educational needs of migratory children of migrant agricultural workers and fishers.
ELIGIBILITY:	Each LEA with an eligible population of students is entitled to funding. **Application must be approved prior to the LEA receiving the allotment.**
FORMULA:	Formula is as follows:

Every LEA that reports any Migratory Children for the purpose of establishing a Migrant Education Program will receive a minimum of the dollar equivalent to ½ of a teacher position converted at the statewide average salary for classroom teachers. A minimum of approximately 50 students is recommended for establishing a new program. Minimum funding for ongoing programs will also be the dollar equivalent to ½ of a teacher position converted at the statewide average salary for classroom teachers.

Funding is weighted based on the table below:

Variable Factors	**Weight**
Headcount (A.1)	5.0
Summer Headcount (A.2)	2.0
Participants in Program (B.1)	1.5
Priority for Service (Moved in Between 9/1 & 8/31 ***and are also failing to meet state standards)***	1.0
Out-of-School Youth Served (Served OS)	1.0
Number of LEP who are also Migrant	2.0

Supplemental to this portion of the funding formula, an amount of $100,000 will be reserved for an additional allotment to LEAs based on a percent to total of the LEAs' total dollars per average daily membership (state, federal and local) based on the most recent data available. This formula will be reversed in that the LEA with the lowest total dollars per ADM will receive the largest allotment.

SPECIAL PROVISION:

1) Each grant can be awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carryover for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year.
2) Reallocation of current year funds: With the exception of eligible charters in their first year of operation, funding for the current year that is not allocated will be distributed to eligible LEAs / charter schools based on the current formula or program needs by February.
3) The administrative cap on Migrant funds is 20%.

ESEA TITLE I, PART D - NEGLECTED & DELINQUENT (STATE AGENCY PROGRAMS) (PRC 0047)

PROGRAM REPORT CODE:	0047
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0047-XXX
CFDA #:	80.013A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	Provides funding to State agencies for the educational needs of children in institutions for neglected or delinquent, in adult correctional institutions, or attending community day programs.
ELIGIBILITY:	Eligible State agencies are agencies that are responsible for providing free public education to children in neglected and delinquent institutions, in adult correctional institutions, and enrolled in community day programs.
FORMULA:	Funding for eligible State agencies is determined by the U.S. Department of Education and is based on the federal formula which uses the child count of neglected and delinquent children and the State's average per pupil expenditures.

SPECIAL PROVISION:

1) Each grant is awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment extends the grant period to 27 months by allowing unexpended funds as of September 30th to carry over an additional 12 months.

ESEA TITLE I, PART D – NEGLECTED AND DELINQUENT (PSU PROGRAMS) (PRC 0107)

PROGRAM REPORT CODE:	0107
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0107-XXX
CFDA #:	84.010A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	Provides funding to assist PSUs with high proportions of youth in local correctional facilities and drop-out prevention programs for at-risk youth to prevent youth who are at risk from dropping out of school and to provide youth returning from correctional facilities with a support system to ensure their continued education and the involvement of their families and communities.
ELIGIBILITY:	Public School Units serving high numbers or percentages of children and youth residing in locally operated correctional facilities, including institutions and community day programs for delinquent children.
FORMULA:	Total funding for eligible PSUs is determined by the U.S. Department of Education and is based on the Federal formula, which uses the child count of neglected and delinquent children and the State's average per pupil expenditures. From the funding received, allotments are calculated on a per student basis using the previous year count of delinquent students per PSU.

SPECIAL PROVISION:

1) Each grant is awarded for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment extends the grant period to 27 months by allowing unexpended funds as of September 30th to carry over an additional 12 months.
2) Program Administrators will notify the School Allotments Section of any LEA/charter school that has not submitted an application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's/charter school's budget.
3) Reallocation of current year funds: With the exception of charters in their first year of operation, funding for the current year that is not allocated will be distributed to eligible LEAs/charter schools based on the current formula or program needs by February.

ESEA TITLE II, PART A – SUPPORTING EFFECTIVE INSTRUCTION (PRC 0103)

PROGRAM REPORT CODE:	0103
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0103-XXX
CFDA #:	84.367A

TYPE:	Dollars
TERM:	Up to 27 Months
PURPOSE:	Provides funding to help increase the academic achievement of all students by ensuring that all teachers are highly qualified to teach.
ELIGIBILITY:	LEAs, charter schools, and Private Schools are eligible to apply for funding. Private Schools will be required to collaborate with LEAs when applying. **Application must be approved prior to the LEA/charter school receiving the allotment.**
FORMULA:	Allocations to LEAs are based on the following: 1) Twenty percent (20%) will be distributed based on relative population of children ages 5-17. 2) Eighty percent (80%) will be distributed based on the relative population of children ages 5-17 from families with incomes below the poverty line.

SPECIAL PROVISION:

1) Each project can be awarded funds for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.
2) There is no limit on the amount that an LEA/charter school may spend for administrative costs. However, all costs are subject to requirements in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (Uniform Guidance) to include the requirement that all costs must be necessary, reasonable, and allocable to the program.
3) Program Administrators will notify the School Allotments Section of any LEA/charter school that has not submitted an application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's/charter school's budget.
4) Reallocation of current year funds: With the exception of eligible charters in their first year of operation, funding for the current year that is not allocated will be distributed to eligible LEAs/charter schools based on the current formula or program needs by February.

SMALL, RURAL SCHOOLS ACHIEVEMENT PROGRAM (SRSA) FLEXIBILITY – TITLE II, PART A (PRC 0091)

PROGRAM REPORT CODE:	0091
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0091-XXX
CFDA #:	84.367A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: To give small, rural school districts more flexibility so that allocations under the Title II, Part A program (PRC 0103) can be utilized to more effectively raise students' academic achievement.

ELIGIBILITY: An LEA/charter school is eligible to utilize SRSA Flexibility if:

a) The total number of students in average daily membership at all of the schools served by the local education agency is fewer than 600; or
b) Each county in which a school served by the local educational agency is located has a total population density of fewer than 10 persons per square mile; and
c) All of the schools served by the local educational agency are designated with a locale code of 41, 42, or 43, as determined by the U.S. Secretary of Education.

Eligibility is subject to final determination by the U.S. Department of Education.

A Title II, Part A (PRC 0103) application must be approved by NC DPI prior to the LEA or charter school receiving the allotment.

FORMULA: Public School Units that receive funding under the Small, Rural Schools Achievement (SRSA) Program from the U.S. Department of Education may elect to have its Title II, Part A (PRC 0103) funds allotted through PRC 0091 in order to take advantage of SRSA Flexibility under the Elementary and Secondary Education Act (ESEA).

SPECIAL PROVISION:

1) An LEA/charter school that is eligible for SRSA Flexibility must notify NC DPI’s Federal Programs Monitoring and Support Division of its intent to utilize such flexibility during the

annual consolidated application process. Notification of intent to utilize SRSA Flexibility must be made each fiscal year in which an LEA/charter school wishes to take advantage of such flexibility.

2) Through SRSA Flexibility, Title II, Part A funds may be used for allowable expenditures under any of the following programs:
   a) Title I, Part A -- Improving Basic Programs (PRC 0050)
   b) Title II, Part A – Supporting Effective Instruction (PRC 0103)
   c) Title II, Part A – English Language Acquisition (PRC 0103)
   d) Title III, Part A – English Language Acquisition (Significant Increase) (PRC 0111)
   e) Title IV, Part A – Student Support and Academic Enrichment Grant (PRC 0108)
   f) Title IV, Part B -- 21st Century Community Learning Centers (PRC 0110)
3) Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.
4) If an LEA or charter school receives an SRSA Program grant from the U.S. Department of Education in one fiscal year and not the next, carryover funds will be unallotted under PRC 0091 and allotted back into PRC 0103. The LEA or Charter must receive approval of their carryover budget in the original PRC to be able to spend the carryover funds.

ESEA TITLE III, PART A – ENGLISH LANGUAGE ACQUISITION (PRC 0104)

PROGRAM REPORT CODE:	0104
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0104-XXX
CFDA #:	84.365A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	To help ensure that children who are English Learners (ELs), including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English and meet the same State academic content and student achievement standards of non-EL children, and to assist LEAs/charter schools in building their capacity to establish, implement, and sustain language instructional educational programs and programs of English language development for EL children.
ELIGIBILITY:	LEAs/charter schools having a sufficient number of English Learner students are eligible for funding. **The PRC 0104 portion of the Title III Application in the NCCIP must be approved in order for the LEA/charter school to receive funding. Applications are due in June of each year**
FORMULA:	Funds are allocated on the basis of an annual headcount of the LEA's/charter school's LEP students, including immigrant students and youth. Each eligible PSU receives an amount in the same proportion that the population of English learners in schools served by the eligible unit bears to the population of English learners in schools served by all eligible units in the State.

SPECIAL PROVISION:

1) Any LEA/charter school earning less than $10,000 based on the formula must enter a consortium with other LEAs/charter schools. **For any new consortia created as of 2006: No more than five LEAs are allowed in one consortium. Contact program administrators for the state consortium guidelines, as well as consortium guidance from the US Dept. of Education**.
2) If an eligible LEA/charter school is a member of a consortium receiving an award under PRC 0104, the LEA/charter school's PRC 0104 award shall be allotted to the fiscal agent for the consortium and the sum total of awarded funds shall be used to benefit all of the members of the consortium.
3) Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to

27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.

4) With the exception of eligible charters that are in their first year of operation, applications not submitted by November 30 will be subject to reversion. Program Administrators will notify the School Allotments Section of any LEA/charter school that does not have an approved budget.
5) Funds must be used to supplement and not supplant existing resources. ESEA section 3115 states, in *(g) Supplement, Not Supplant- Federal funds made available under this subpart shall be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for limited English proficient children and immigrant children and youth and in no case to supplant such Federal, State, and local public funds*.
6) Administration expenditures are limited to 2% of total expenditures.
7) One-day or short-term workshops and conferences are not permitted unless the activity is a part of an established comprehensive professional development program for an individual teacher.
8) Reallocation of funds: With the exception of eligible charters that are in their first year of operation, funding for current year projects not allocated will be redistributed to eligible units based on the current formula or program needs as determined by grant requirements by February of each year.

ESEA TITLE III, PART A – ENGLISH LANGUAGE ACQUISITION (SIGNIFICANT INCREASE) (PRC 0111)

PROGRAM REPORT CODE:	0111
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0111-XXX
CFDA #:	84.365A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	To provide funds for enhanced instructional opportunities for immigrant children and youth designed to assist them in achieving in elementary and secondary schools, including activities designed to assist parents in becoming active participants in the education of their children and activities designed to support personnel to provide services specifically to immigrant children and youth. Also provides funds for additional basic instructional services that are directly attributable to the presence of eligible immigrant children and youth.
ELIGIBILITY:	LEAs/charter schools having a significant increase in the percentage of immigrant students enrolled in the current fiscal year as compared to the average of the two preceding fiscal years. **The PRC 0111 portion of the Title III Application in the NCCIP must be approved in order for the LEA/charter school to receive funding. Applications are due in June of each year.**
FORMULA:	Funds are allocated on the basis of an annual headcount of the LEA/charter schools immigrant students.

SPECIAL PROVISION:

1) If an eligible LEA/charter school is a member of a consortium receiving an award under (PRC 0104) and also receives an award under Title III– Significant Increase (PRC 0111), the significant increase funds shall be allotted to the specific LEA. The LEA recipient may choose to expend PRC 0111 funds only for their LEA OR to combine their awarded funds to benefit all the members of the consortium. The LEA and/or consortium Title III Application(s) must reflect how the funds will be expended.
2) Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are

potentially available to LEAs/charter schools for 27 months, provided a project is submitted each year.

3) LEA must be able to show how PRC 0111 funding provides enhanced instructional opportunities for immigrant children and youth.
4) Applications not submitted by November 30, will be subject to reversion. Program Administrators will notify the School Allotments Section of any LEA / charter school that does not have an approved budget.
5) Reallocation of funds: Funding for current year projects not allocated will be redistributed to eligible units based on the current formula or program needs as determined by grant requirements by February.
6) Funds must be used to supplement not supplant existing Federal, State, and local resources. ESEA section 3115 states, in *(g) Supplement, Not Supplant- Federal funds made available under this subpart shall be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for limited English proficient children and immigrant children and youth and in no case to supplant such Federal, State, and local public funds*.

ESEA TITLE IV, PART A – STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS (PRC 0108)

PROGRAM REPORT CODE:	0108
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0108-XXX
CFDA #:	84.424A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	To improve student's academic achievement by increasing the capacity of States, local educational agencies, schools and local communities to 1) provide all students with access to a well-rounded education; 2) improve school conditions for student learning; and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.
ELIGIBILITY:	An LEA/charter school is eligible for SSAE funds if the LEA/charter school was eligible for Title I, Part A funds in the preceding fiscal year. **Application must be approved prior to the LEA/ charter school receiving the allotment.**
FORMULA:	Allocations to eligible LEAs/charter schools are made on the basis of their relative shares of funds under Title I, Part A for the preceding fiscal year. No LEA may receive an allocation that is less than $10,000. If funds are insufficient to provide the $10,000 minimum allocation to each eligible LEA (i.e., each LEA that received Title I, Part A funds for the preceding fiscal year), the SEA must provide each eligible LEA with an allocation in an amount that is ratably reduced below $10,000, consistent with section 4105(b).

SPECIAL PROVISION:

1) Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.
2) Program Administrators will notify the School Allotments Section of any LEA/charter school that has not submitted an application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's/charter school's budget.

3) Reallocation of current year funds: With the exception of eligible charters that are in their first year of operation, funding for the current year that is not allocated will be distributed to eligible LEAs/charter schools based on the current formula or program needs by February.

SMALL, RURAL SCHOOLS ACHIEVEMENT PROGRAM (SRSA) FLEXIBILITY – TITLE IV, PART A (PRC 0116)

PROGRAM REPORT CODE:	0116
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0116-XXX
CFDA #:	84.424A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: To give small, rural school districts more flexibility so that allocations under the Title IV, Part A program (PRC 0108) can be utilized to more effectively raise students' academic achievement.

ELIGIBILITY: An LEA/charter school is eligible to utilize SRSA Flexibility if:

d) The total number of students in average daily membership at all of the schools served by the local education agency is fewer than 600; or
e) Each county in which a school served by the local educational agency is located has a total population density of fewer than 10 persons per square mile; and
f) All of the schools served by the local educational agency are designated with a locale code of 41, 42, or 43, as determined by the U.S. Secretary of Education.

Eligibility is subject to final determination by the U.S. Department of Education.

A Title IV, Part A (PRC 0108) application must be approved by NC DPI prior to the LEA or charter school receiving the allotment.

FORMULA: Public School Units that receive funding under the Small, Rural Schools Achievement (SRSA) Program from the U.S. Department of Education may elect to have its Title IV, Part A (PRC 0108) funds allotted through PRC TBD in order to take advantage of SRSA Flexibility under Elementary and Secondary Education Act (ESEA).

SPECIAL PROVISION:

1) An LEA/charter school that is eligible for SRSA Flexibility must notify NC DPI’s Federal Programs Monitoring and Support Division of its intent to utilize such flexibility during the annual consolidated application process. Notification of intent to utilize SRSA Flexibility

must be made each fiscal year in which an LEA/charter school wishes to take advantage of such flexibility.

2) Through SRSA Flexibility, Title IV, Part A funds may be used for allowable expenditures under any of the following programs:
   a) Title I, Part A -- Improving Basic Programs (PRC 0050)
   b) Title II, Part A – Supporting Effective Instruction (PRC 0103)
   c) Title II, Part A – English Language Acquisition (PRC 0103)
   d) Title III, Part A – English Language Acquisition (Significant Increase) (PRC 0111)
   e) Title IV, Part A – Student Support and Academic Enrichment Grant (PRC 0108)
   f) Title IV, Part B -- 21st Century Community Learning Centers (PRC 0110)
3) Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.
4) If an LEA or charter school receives an SRSA Program grant from the U.S. Department of Education in one fiscal year and not the next, carryover funds will be unallotted under PRC TBD and allotted back into PRC 0108. The LEA or Charter must receive approval of their carryover budget in the original PRC to be able to spend the carryover funds.

ESEA TITLE IV, PART A – STRONGER CONNECTIONS GRANT PROGRAM (PRC 0145)

PROGRAM REPORT CODE:	0145
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0145-XXX
CFDA #:	84.424F

TYPE: Dollars

TERM: Through September 30, 2026

PURPOSE: Provides funding for selected public school units to create safer and healthier learning environments for their students, while also providing support for the ongoing needs of families, educators, and communities.

ELIGIBILITY: Under Federal requirements, eligible public school units are those units the Department has defined as “high-need” as approved by the U.S. Department of Education. For the purposes of this program, the U.S. Department of Education has approved the definition of “high need PSUs” as those with the following characteristics:

- Title I, Part A recipients with physical addresses within the 40 most distressed counties as specified in the North Carolina Department of Commerce’s annual tier ranking of the State’s 100 counties based on economic well-being (Tier 1)
- Student to mental health professional ratios exceeding:
  - School Counselors = 1:250
  - School Nurses = 1 per school
  - School Social Workers = 1:250
  - School Psychologists = 1:500
- Whole School, Whole Community, Whole Child (WSCC) Assessment data identifies a need for additional resources and programming.

FORMULA: Eligible PSUs may apply for funding. Grants will be made based on a competitive process, with recipients to be funded and selected on the basis of criteria specified in the Request for Proposal (RFP).

State Board of Education approval is required before allocation of funds.

SPECIAL PROVISION:

1) Funding priorities for grants will include the following:

   a. Implementing comprehensive, evidence-based strategies that meet each student's social, emotional, physical, and mental well-being needs; create positive, inclusive, and supportive school environments; and increase access to place-based interventions and services.
   b. Engaging students, families, educators, and community organizations in the selection and implementation of strategies and interventions to create safe, inclusive and supportive learning environments.
2) Selected PSUs will receive a base award amount of $400,000, with an additional amount determined on a per pupil basis using the ADM at the time of application submission. The total award amount will not exceed $750,000.
3) Subject to approval by the Department, unexpended funding allotted in one fiscal year may carryover for obligation until September 30, 2026. Any funds reverted due to a reduction in carryover for a PSU will be reallocated to other participating PSUs on a per pupil basis.

Revised September 4, 2025

TITLE IV, PART B - 21ST CENTURY COMMUNITY LEARNING CENTERS (PRC 0110)

PROGRAM REPORT CODE:	0110
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0110-XXX
CFDA #:	84.287C

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	The purpose of the 21st Century Community Learning Centers (21st CCLC) program is to establish or expand community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet State and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.
ELIGIBILITY:	PSUs, private schools, and public or private organizations are eligible to apply for funding. Grants will be made based on a competitive process, with recipients to be funded and selected on the basis of criteria specified in the Request for Proposal (RFP). State Board of Education approval is required before allocation of funds.
FORMULA:	N/A

SPECIAL PROVISION:

1) For each cohort, grants will be awarded for three years. Funding for each of the three years will be subject to the availability of funds and will be based on evidence of compliance with state and federal laws, progress towards fully implementing the approved program, and progress towards local program goals (including enrollment and attendance goals).
    a. For each cohort of approved applicants, funding allotted in the first two years of the grant will be available for 27 months. Funding allotted for the final year will only be available for 15 months. Funding will be subject to reversion on the following basis:
        i. Any unobligated Year 1 funds as of September 30th following completion of the second year of the grant;
        ii. Any unobligated Year 2 or Year 3 funds as of September 30th following completion of the third year of the grant.
2) The minimum amount of an allotment to eligible entities is $50,000, and the maximum amount is not to exceed $400,000 unless the program administrators, with State Board approval, deem another amount as necessary to operate a program.
3) Any unallotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.

4) Upon approval of the awarded applicant's budget for each year of the grant award, required academic year program funds will be allotted as follows:
    a. Initial installment equal to 34% of total required academic program year award will be issued after NCDPI approval of required documentation and final budget;
    b. Second installment equal to 34% of the total required academic program year award if subgrantee has met at least 50% of its enrollment goal as stated in the SBE-approved application. Additionally, students must attend the program for at least 45 hours to be counted towards the second installment attendance goal.
    c. Final installment equal to 32% of the total required academic program year award if subgrantee has met at least 75% of its enrollment goal as stated in the SBE-approved application. Additionally, students must attend the program for at least 90 hours to be counted towards the third installment attendance goal.
5) Each year, if awarded subgrantees do not meet requirements for the second and/or third installment of the required academic program year award, the awarded subgrantee will be required to forfeit second and/or third installment or right size their program for the remainder of the grant year. In addition, the program will be required to right size their program for the remainder of the three (3) year grant cycle. Additionally, to right size the program, the subgrantee will be required to reduce its annual grant award by a proportional amount. The reduction in the number of enrolled students and reduced grant award will apply to the remainder of the grant cycle.
6) If a subgrantee requests to reduce the number of enrolled students as stated in its State Board of Education-approved application, the subgrantee will be required to reduce its annual grant award by a proportional amount. The reduction in the number of enrolled students and reduced grant award will apply to the remainder of the grant cycle.
7) Any funds recovered from reductions or forfeitures will be redistributed to those subgrantees that have successfully met the third (3) installment requirements.
8) Upon approval of the awarded applicant's budget for each year of the grant award, optional summer program funds will be allotted as follows:
    a. One installment equal to 100% of total optional summer program award will be issued after NCDPI approval of required summer documentation and final summer budget.
    b. Summer program award installments will not be issued prior to April 1st each year.
    c. Each year, if awarded subgrantees do not meet proposed enrollment goals for the optional summer program, they must reduce summer program funds for the rest of the three (3) year grant cycle.

ESEA TITLE IV, PART F – MENTAL HEALTH SERVICE PROFESSIONAL DEMONSTRATION GRANT (PROJECT ADS) (PRC 0143)

PROGRAM REPORT CODE:	0143
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0143-XXX
CFDA #	84.184X

TYPE:	Dollars
TERM:	Up to 60 months
PURPOSE:	Provides funding to support and demonstrate innovative partnerships to train school-based mental health providers for employment in schools and local educational agencies.
ELIGIBILITY:	LEAs included as partners within the Department's Federal grant application are eligible to receive funds based on a high percentage of free and reduced lunch eligibility; a high percentage of students economically disadvantaged/in poverty; a high ratio of student to qualified mental health services provider as compared to other LEAs statewide or nationally; and infrastructure and accessibility to partnering Institutes of Higher Education.
FORMULA:	Funding will be distributed based on the amounts included for each participating LEA in the Department's approved Federal grant application.

SPECIAL PROVISION:

1) Program funds may be used to cover the costs of participants' tuition, provide a modest salary for internships, cover the cost of transportation to and from the high need school where the participants are placed, and pay for childcare while the participant is working at the high-need school, and other expenses associated with training for school-based mental health providers.
2) Subject to Department approval, unused funds allotted in one fiscal year may carryover until the expiration of the grant period of performance (up to 60 months from issuance of the Department's grant).

Updated January 9, 2025

ESEA TITLE IV, PART F – SCHOOL-BASED MENTAL HEALTH SERVICES GRANT (PROJECT FAST) (PRC 0144)

PROGRAM REPORT CODE:	0144
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0144-XXX
CFDA #:	84.184H

TYPE:	Dollars
TERM:	Up to 60 months
PURPOSE:	Provides funding to assist participating LEAs with increasing the number of credentialed school-based mental health services providers delivering mental health services to students.
ELIGIBILITY:	LEAs included as partners within the Department's Federal grant application are eligible to receive funds based on a high ratio of student to mental health services provider as compared to other LEAs statewide or nationally; high rates of community violence (including hate crimes), poverty, substance use (including opioid use), suicide, or trafficking; a significant number of students who are migratory, experiencing homelessness, have a family member deployed in the military or with a military-service connected disability (including veterans), have experienced a natural or man-made disaster or a traumatic event, or have other adverse childhood experiences, such as repeated disciplinary exclusions from the learning environment; and a high percentage of students economically disadvantaged/in poverty.
FORMULA:	Funding will be distributed based on the amounts included for each participating LEA in the Department's approved Federal grant application.

SPECIAL PROVISION:

1) Program funds may be used for recruitment and retention expenses for school-based mental health service providers. Examples include payment of base salaries, salary increases, or salary supplements, or other retention incentives.
2) Subject to Department approval, unused funds allotted in one fiscal year may carryover until the expiration of the grant period of performance (up to 60 months from issuance of the Department's grant).

ESEA TITLE IV, PART C -- NC ADVANCING CHARTER COLLABORATION AND EXCELLENCE FOR STUDENT SUCCESS (ACCESS) SUBGRANT PROGRAM (PRC 0160)

PROGRAM REPORT CODE:	0160
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0160-XXX
CFDA #:	84.282A

TYPE:	Dollars
TERM:	Up to 60 months, 10/01/2018 –09/29/2023
PURPOSE:	North Carolina's approved federal Charter Schools Program (CSP) grant created the NC ACCESS Program to create competitive school-level subgrants to increase the number of educationally disadvantaged students attending high-quality charter schools and expand the number of high-quality charter schools available to educationally disadvantaged students
ELIGIBILITY:	Charter schools that meet the eligibility criteria outlined in North Carolina's state CSP application may apply. **Those approved by the State Board of Education are awarded funding**
FORMULA:	N/A.

SPECIAL PROVISION:

1) All expended funds shall be allowable under Section 4303(h) of Every Student Succeeds Act.
2) Per the approved state CSP grant award, subgrants for each category shall not exceed:
   a) Planning and Implementation: $400,000
   b) Implementation Only: $250,000
   c) Expansion: $600,000
   d) Replication: $600,000
3) Funds received through this grant shall not supplant current funding streams.

ESEA TITLE V, PART B – RURAL AND LOW-INCOME SCHOOLS (RLIS) (PRC 0109)

PROGRAM REPORT CODE:	0109
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0109-XXX
CFDA #:	84.358

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	To provide additional resources for rural and low-income schools that might otherwise receive formula allocations in amounts too small to be effective in meeting their intended purpose
ELIGIBILITY:	All of the following conditions must be true for an LEA/charter school to receive funding: 1) 20% or more of the children ages 5 to 17 served by the LEA/charter school are from families with incomes below the poverty line. 2) All schools in the LEA/charter school must be designated as school locale code 32, 33, 41, 42, or 43 (school locale codes 32, 33, 41, 42, or 43 have less than 25,000 people); and 3) The LEA/charter school is eligible to receive a grant from the Small, Rural Schools Act (SRSA) if it is eligible for a RLIS grant. 4) Eligibility is subject to a final determination by the U.S. Department of Education. **Application must be approved prior to the LEA/charter school receiving the allotment.**
FORMULA:	Allocations to eligible LEAs/charter schools are made on the basis of ADM.

SPECIAL PROVISION:

1) Use of funds: Grant funds shall be used for any of the following:
   a) Title I, Part A Improving the Academic Achievement of the Disadvantaged (PRC 0050)
   b) Title II, Part A Supporting Effective Instruction (PRC 0103)
   c) Title III English Learner (PRC 0104)
   d) Title IV Part A Student Support and Academic Enrichment Grants
   e) Parental Involvement Activities
2) Each project can be awarded funds for a period of time beginning July 1st and ending September 30th the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely project application is submitted each year.

3) Program Administrators will notify the School Allotments Section of any LEA/charter school that has not submitted an application for funding by November 30th. After this notification, funds carried forward will be reduced from the LEA's/charter school's budget.
4) Reallocation of current year funds: With the exception of eligible charters that are in their first year of operation, funding for the current year that is not allocated will be distributed to eligible LEAs/charter schools based on the current formula or program needs by February.

MCKINNEY – VENTO HOMELESS ASSISTANCE ACT (PRC 0026)

PROGRAM REPORT CODE:	0026
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0026-XXX
CFDA #:	84.196A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	To provide funds to develop services to meet the educational and related needs of homeless students (e.g. tutoring, counseling, enrollment, attendance, staff development, parent training, etc.).
ELIGIBILITY:	LEAs including charter schools which have identified 50 or more homeless students, may submit an application. LEAs including charter schools, which have identified less than 50 homeless students, may submit an application as a consortium with LEAs whose total number of identified homeless students is greater than 50. **State Board of Education approval is required before allocation of funds to selected LEAs/charter schools**.
FORMULA:	N/A

SPECIAL PROVISION:

1) Priority must be given to homeless students. After the educational and related needs of homeless students are met, other at-risk children are eligible to receive services.
2) Each project is awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carryover for an additional 12 months. Funds are potentially available to LEAs/charter schools for 27 months, provided a timely budget is submitted each year.
3) Any unallotted funds created from previous years will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.
4) The sub-grant award is available for three years beginning with the school year following approval.

SUMMER MINI-GRANTS:

1) Summer mini-grants are awarded by DPI to establish or expand homeless education programs as stipulated in the McKinney-Vento Act.
2) The minimum amount of an allotment to eligible entities is $2,000 and the maximum amount is not to exceed $25,000.
3) Funds for summer mini- grants may be used for allowable program expenditures beginning on May 10th and ending on September 30th with a liquidation date of December 30th.
4) Summer mini-grant funds may only be used for allowable costs for McKinney-Vento Homeless Education Program implementation.

Special Education Programs

PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS

IDEA – SECTION 611 GRANTS TO STATES (PRC 0060)

PROGRAM REPORT CODE:	0060
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0060-XXX
CFDA #:	84.027A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: Section 611 is the primary funding mechanism under Part B of the IDEA federal regulations providing grants for children with disabilities aged 3-21. These funds implement the free, appropriate, public education (FAPE) requirements through Individualized Education Programs (IEP).

ELIGIBILITY: All public school units (PSUs) are eligible to apply for a subgrant of the IDEA 611 Grants to States if they are responsible for providing a FAPE to children with disabilities.

An application to the State must include assurances that the PSU meets specific requirements regarding the use of federal funds with policies and procedures in place to ensure that children with disabilities receive FAPE.

This application must be approved by the NCDPI Office of Exceptional Children prior to a PSU receiving an allotment.

FORMULA:

1) Base payments:
   a) Each PSU shall receive a base amount equal to a proportional share of 75% of the FY 1999-2000 IDEA Title VI-B grant. The PSU's portion is calculated based on the December 1998 child count.
2) Base payment adjustments for any fiscal year after the base year fiscal year are adjusted:
   a) If a new PSU is created, the PSU's base allocation shall be divided among the new PSU or charter school and affected PSU based on the relative numbers of children with disabilities ages 3 through 21 contained in the most current December 1st child count.
   b) If one or more PSUs are combined into a single new PSU, the base allocations of the merged PSUs shall be combined.
   c) If the PSU's geographic boundaries or administrative responsibility for providing services to children with disabilities ages 3 through 21 are changed, the base allocations of affected PSUs shall be redistributed among affected PSUs. The base will then be based

on the relative number of children with disabilities from ages 3 through 21 contained in the most current December 1st child count.

d) If a PSU has a base payment of zero in its first year of operation, its base payment must be adjusted for the first fiscal year after the first annual child count in which the PSU reports that it is serving any children with disabilities.
e) If a charter school significantly expands enrollment in a fiscal year, its base payment must be adjusted to ensure that it receives the proportionate amount of funds for which it is eligible under the formula.

3) Funds remaining after distribution of the base shall be allocated as follows:
   a) Eighty-five percent (85%) of remaining funds shall be allotted to those agencies on the basis of ADM of children enrolled in public and private elementary and secondary schools within each agency's jurisdiction.
   b) Fifteen percent (15%) of remaining funds shall be allotted to those agencies in accordance with their relative numbers of children living in poverty, as determined by the December 1st free lunch count.

SPECIAL PROVISION:

1) Each project can be awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to PSUs for 27 months, provided a timely project application is submitted each year.
2) Each PSU must maintain documentation that it has spent the same minimum amount (on the average) for the education of its children with disabilities as the PSU has spent for all the children in the PSU taken as a whole before any IDEA VI-B funds are used for the education of children with disabilities.
3) Program Administrators will notify the School Allotments Section of any PSU that does not have an approved budget by October 31st.
4) Reallocation of funds – Any funding not allotted will be reallocated in accordance with the program formula.
5) The Individuals with Disabilities Education Improvement Act (2004) IDEA requires PSUs determined to have significant disproportionality as described under 300.646(b) (2) to reserve the maximum amount of funds (15%) under section 613(f) of the Act to provide comprehensive coordinated early intervening services to serve children in the PSU, particularly, but not exclusively, children in those groups that are significantly disproportionate under 300.646(a) of the IDEA regulation. The IDEA also requires the PSU to review and, if appropriate, revise policies, practices, and procedures as describe under 300.646(b)(1) of the IDEA regulations.
6) Funds are transferred under two conditions: (1) PSUs with significant disproportionality will have 15% of their current year total IDEA allocation (PRC 0049 and 0060) transferred to Program Report Code 070 – Coordinated Early Intervening Services – IDEA 2004. This fund transfer directive comes from the Office of Exceptional Children annually of all LEAs with significant disproportionality. (2) PSUs may request permission for "permissive use" of

up to and including 15% of their total IDEA 2004 allocation (PRC 0049 and 0060) for Coordinated Early Intervening Services from the Office of Exceptional Children. The amounts approved by the Office of Exceptional Children are subtracted from the PSU's PRC 0049 and PRC 0060 current allotments by the School Business Services – School Allotments Section before funds are allocated.

Revised September 4, 2025

IDEA - CHILDREN WITH DISABILITIES HIGH COST FUND – RISK POOL (PRC 0114)

PROGRAM REPORT CODE:	0114
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0114-XXX
CFDA #:	84.027A

TYPE: Dollars

TERM: July 1 - June 30

PURPOSE: Provides IDEA, Title VI, Part B funds to help PSUs address the financial impact of providing special education and related services to students with disabilities with needs that are greater than 3 times the average per pupil expenditure.

ELIGIBILITY: Child-specific funding may be awarded if the following conditions are met:

1) The PSU has an approved IDEA 611 Budget.
2) The financial impact of the child's services to the PSU's budget is greater than 3 times the average per pupil expenditure.
3) The application includes the following details necessary to assess financial impact:
   a) Number of children with disabilities that exceed the 13% state funding cap
   b) Amount of local funding received
   c) Amount of low wealth funding received
   d) Other anticipated or awarded special funding application(s) submitted on behalf of the child named in the application
   e) Assurance that the financial impact of the child's special education and related services are greater than 3 times the average per pupil expenditure

FORMULA: State aid and federal IDEA 611 per child allotments are subtracted from the costs of special education and related services on an approved application. The remaining funds are allocated to the PSU.

SPECIAL PROVISION:

1) Funds cannot be transferred into or out of this program reporting code.
2) Funds may only be expended according to the approved budget.
3) An application must be submitted annually for each student with disabilities to determine eligibility.

4) Special consideration will be given to those PSUs with counts over and those which receive no local funding.
5) Funds are child-specific and all unused funds must be returned. Any unexpended funds that revert to DPI will be reallocated through PRC 0060 as supplemental allotments to PSUs with approved ISEA 611 applications.
6) There is no “carry over” provision. Funds must be spent in the school year allocated.
7) If the student for whom the funds are allotted withdraws from attendance in the PSU, the withdrawal must be reported to DPI and the Office of Exceptional Children.
8) Indirect cost cannot be charged to this program.
9) Positions paid with these funds are subject to time and effort requirements.
10) Additional information and application located at: ccip.schools.nc.gov.

Revised September 4, 2025

IDEA – COMPREHENSIVE COORDINATED EARLY INTERVENING SERVICES (CCEIS) (PRC 0070)

PROGRAM REPORT CODE:	0070
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0070-XXX
CFDA #:	84.027

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: IDEA Part B requires PSUs determined to have a significant disproportionality, based on race or ethnicity, in the (a) identification of children as children with disabilities, (b) placement in particular settings of these children, or (c) suspension/expulsions of children with disabilities, to reserve a maximum of 15% of the PSU's Section 611 IDEA allocation (PRC 0060). This reserve, CCEIS (PRC 0070), must be used to develop and implement comprehensive, coordinated, early intervening services.

IDEA Part B also allows for the “permissive use” of funds to be reserved for CCEIS activities for PSUs “at-risk” for a determination of significant disproportionality. This reserve must be used to implement coordinated early intervening services and is established by reserving up to 15% from the PSU’s Section 611 IDEA allocation (PRC 0060) and accessed through PRC 0070.

ELIGIBILITY: MANDATORY CCEIS reserves for PSUs with significant disproportionality is determined by the NCDPI Office of Exceptional Children and communicated to the NCDPI School Finance and Business Services for transfer to PRC 0070.

PERMISSIVE USE of funds for CCEIS must be requested by the PSU and approved by the NCDPI Office of Exceptional Children. Upon approval, the NCDPI OEC communicates the reserve requested to NCDPI SFBS for transfer to PRC 0070.

FORMULA: MANDATORY CCEIS: The formula for mandatory CCEIS is 15% of the PSU's current year Section 611 IDEA allocation (PRC 0060) transferred to PRC 0070.

PERMISSIVE-USE CCEIS: The formula for permissive CCEIS is up to and including 15% of the PSU's current year Section 611 IDEA allocation (PRC 0060) transferred to PRC 0070.

SPECIAL PROVISION:

1) For "permissive use" CCEIS, PSU funds can be reverted (between July 1 and January 15 of the initial fiscal year of the allocation) and transferred from PRC 0070 back to PRC 0060. Funds may only be expended according to the approved budget.
2) Expenditures for Comprehensive Coordinated Early Intervening Services must be from PRC 0070.
3) Both mandatory and permissive use CCEIS fund expenditures must be based on evidence-based programs selected by the PSU for students in general education at risk of identification or placement in special education, or suspension or expulsion.
4) The 15% provided for CCEIS activities is federally mandated for any PSU with significant disproportionality, but this does not prohibit other PSUs from using up to and including 15% of their total IDEA funds for Comprehensive Coordinated Early Intervening Services.
5) Funds are specific and all unused funds not expended by June 30th are carried over to the next fiscal year. The 15% is calculated on the Section 611 IDEA allocation (PRC 0060) and taken from the initial PRC 0060 thus reducing the initial allocation annually. The 15% for Comprehensive Coordinated Early Intervening Services cannot be based on carry-over funds from prior year initial allotments. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to PSUs for 27 months, provided a timely project application is submitted each year. The 15% of total IDEA funds for Comprehensive Coordinated Early Intervening Services follows the same liquidation period. Federal regulations require 15% to be set aside annually for all mandated CCEIS.
6) The Office of Exceptional Children will, after review of necessary data, assign technical assistance to PSUs not following state and federal guidelines regarding the use of these federal funds.
7) Positions paid for with these funds are subject to time and effort requirements.

Revised August 6, 2026; September 4, 2025

IDEA – COMPREHENSIVE COORDINATED EARLY INTERVENING SERVICES (CCEIS) – PRESCHOOL (PRC 0072)

PROGRAM REPORT CODE:	0072
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0072-XXX
CFDA #:	84.173A

TYPE: Dollars

TERM: Up to 27 months

PURPOSE: IDEA Part B requires PSUs determined to have a significant disproportionality, based on race or ethnicity, in the (a) identification of children as children with disabilities, (b) placement in particular settings of these children, or (c) suspension/expulsions of children with disabilities, to reserve a maximum of 15% of the PSU's Section 619 IDEA allocation (PRC 0049). This reserve, CCEIS Preschool (PRC 0072), must be used to develop and implement comprehensive, coordinated, early intervening services.

IDEA Part B also allows for the “permissive use” of funds to be reserved for CCEIS activities for PSUs “at-risk” for a determination of significant disproportionality. This reserve must be used to implement coordinated early intervening services and is established by reserving up to 15% from the PSU’s Section 619 IDEA allocation (PRC 0049) and accessed through PRC 0072.

ELIGIBILITY: MANDATORY CCEIS Preschool reserves for PSUs with significant disproportionality is determined by the NCDPI Office of Exceptional Children and communicated to the NCDPI School Finance and Business Services for transfer to PRC 0072.

FORMULA: MANDATORY CCEIS: The formula for mandatory CCEIS is 15% of the PSU's current year Section 619 IDEA allocation (PRC 0049) transferred to PRC 0072.

SPECIAL PROVISION:

1) For “permissive use” CCEIS Preschool, PSU funds can be reverted (between July 1 and January 15 of the initial fiscal year of the allocation) and transferred from PRC 0072 back to PRC 0049. Funds may only be expended according to the approved budget.

2) Expenditures for Preschool Comprehensive Coordinated Early Intervening Services must be from PRC 0072.
3) Both mandatory and permissive use CCEIS fund expenditures must be based on evidence-based programs selected by the PSU for students in general education at risk of identification or placement in special education, or suspension or expulsion.
4) The 15% provided for CCEIS Preschool activities is federally mandated for any PSU with significant disproportionality, but this does not prohibit other PSUs from using up to and including 15% of their total IDEA funds for Comprehensive Coordinated Early Intervening Services.
5) Funds are specific and all unused funds not expended by June 30th are carried over to the next fiscal year. The 15% is calculated on the Section 619 IDEA allocation (PRC 0049) and taken from the initial PRC 0049 thus reducing the initial allocation annually. The 15% for Comprehensive Coordinated Early Intervening Services cannot be based on carry-over funds from prior year initial allotments. Each project can be awarded funds for a period of time beginning July 1st and ending September 30th of the following year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to PSUs for 27 months, provided a timely project application is submitted each year. The 15% of total IDEA funds for Comprehensive Coordinated Early Intervening Services follows the same liquidation period. Federal regulations require 15% to be set aside annually for all mandated CCEIS.
6) The Office of Exceptional Children will, after review of necessary data, assign technical assistance to PSUs not following state and federal guidelines regarding the use of these federal funds.
7) Positions paid for with these funds are subject to time and effort requirements.

Added August 6, 2026

IDEA– SECTION 619 PRESCHOOL GRANTS (PRC 0049)

PROGRAM REPORT CODE:	0049
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0049-XXX
CFDA #:	84.173A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	Section 619 is a funding mechanism under Part B of the IDEA, providing grants for children with disabilities ages 3-5. These funds implement the free, appropriate, public education (FAPE) requirements through Individualized Education Programs (IEP).
ELIGIBILITY:	Each PSU that has established its eligibility under section 619 of IDEA is eligible for funds to provide services for eligible children with disabilities who are 3-, 4-, and those 5-year old children who will not turn 6 prior to the December 1 Child Count. Charter school funds will be calculated on 5-year-old eligible children with disabilities who will not turn 6 prior to the December 1 Child Count. IDEA – Section 611 Grants to States (PRC 0060) eligibility requirements must be satisfied to apply for and receive IDEA Section 619 Preschool Grants (PRC 0049) funds. **A grant application must be submitted and approved prior to the PSU receiving the allotment.**
FORMULA:	Formula is as follows:

1) Base payments:
   a) Each PSU shall receive a base amount equal to a proportional share of 75% of the FY 1997-98 IDEA Title VI-B Preschool grant. The PSU's portion is calculated based on the December 1996 child count.
2) Base payment adjustments: For any fiscal year after the base year fiscal year:
   a) If a new PSU is created, the PSU's base allocation shall be divided among the new PSU and the affected PSU based on the relative numbers of children with disabilities ages 3 through 5 contained in the most current December 1 child count.
   b) If one or more PSUs are combined into a single new PSU, the base allocations of the merged PSUs shall be combined.
   c) If two or more PSUs with geographical boundaries or administrative responsibilities for providing services to children ages 3 through 5 changes, the base allocations of the affected PSUs shall be redistributed among affected PSUs. This redistribution is based

on the relative numbers of children with disabilities ages 3 through 5 contained in the most current December 1st Child Count.

d) If a PSU has a base payment of zero in its first year of operation, its base payment must be adjusted for the first fiscal year after the first annual child count in which the PSU reports that it is serving any children with disabilities.
e) If a charter school significantly expands enrollment in a fiscal year, its base payment must be adjusted to ensure that it receives the proportionate amount of funds for which it is eligible under the formula.

3) Funds remaining after distribution of the base shall be allocated as follows:
   a) Eighty-five percent (85%) of remaining funds shall be allotted on the basis of ADM of children enrolled in public and private elementary and secondary schools within each agency's jurisdiction.
   b) Fifteen percent (15%) of the remaining funds shall be allotted in accordance with the relative numbers of children living in poverty, as determined by the December 1st free lunch count.

SPECIAL PROVISION:

1) Each project can be awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to PSUs for 27 months provided a project is submitted each year.
2) Funds must be used to supplement state, local and other federal funds and not to supplant those funds.
3) Program Administrators will notify the School Allotments Section of any PSU that does not have an approved budget by October 31st. After this notification, funds carried forward will be reduced from the PSU's budget.
4) Reallocation of funds – Any funding not allotted will be reallocated to PSUs with approved applications in accordance with the program formula.
5) Positions paid with these funds are subject to time and effort requirements.

IDEA SPECIAL NEEDS TARGETED ASSISTANCE (PRC 0118)

PROGRAM REPORT CODE:	0118
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0118-XXX
CFDA #:	84.027A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing training, Positive Behavior Interventions and Support coordinators and training, related services support, autism and low incidence support and training.
ELIGIBILITY:	All PSUs are eligible based on specific targeted assistance approved by the Office of Exceptional Children. Initial application for competitive awards must be approved by the State Board of Education prior to the LEA receiving the allotment. A summary list of PSU allotments for non-competitive awards will be provided to the State Board of Education semi-annually.
FORMULA:	These funds are allocated based on state level assessment of local needs, approved requests to operate academic and behavioral programs, and the costs of approved state level initiatives.

SPECIAL PROVISION:

1) Each PSU can be awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to PSUs for 27 months.
2) Each PSU must maintain documentation of funds expended annually to support the approved special needs targeted assistance and report the expenditures to the OEC through the Combined Expenditure Report.
3) Funds are specific and all unused funds not encumbered by June 30th are carried over to the next year.
4) Current year awards for which a PSU is eligible will be reduced by the amount of funds carried over by that PSU from the previous fiscal year.
5) Positions paid with these funds are subject to time and effort requirements.
   Revised September 4, 2025

IDEA PRESCHOOL TARGETED ASSISTANCE (PRC 0119)

PROGRAM REPORT CODE:	0119
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0119-XXX
CFDA #:	84.173A

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	The Individuals with Disabilities Education Act 2004 provides funds to local education agencies specific areas of need for students with disabilities. These targeted areas include professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool LRE opportunities for handicapped preschoolers.
ELIGIBILITY:	PSUs are eligible based on specific targeted assistance approved by the Office of Exceptional Children. Initial application for competitive awards must be approved by the State Board of Education prior to the PSU receiving the allotment. A summary list of PSU allotments for non-competitive awards will be provided to the State Board of Education semi-annually.
FORMULA:	These funds are allocated based on state level assessment of local needs, approved requests to operate best practice programs, and the costs of approved state level initiatives.

SPECIAL PROVISION:

1) Each PSU can be awarded funds for a period of time beginning July 1st and ending September 30th of the following fiscal year. The Tydings Amendment can extend the grant period to 27 months by allowing unexpended funds as of September 30th to carry over for an additional 12 months. Funds are potentially available to PSUs for 27 months.
2) Each PSU must maintain documentation of funds expended annually to support the approved special needs targeted assistance.
3) Positions paid with these funds are subject to time and effort requirements.
4) Any funds not allotted by DPI during the previous year will be used to cover allowable expenditures for current year projects until the previous year's funds have been used.
5) Funds are specific, and all unused funds not encumbered by June 30th are carried over to the next year.
6) Current year awards for which a PSU is eligible will be reduced by the amount of funds carried over by that PSU from the previous fiscal year.

Revised September 4, 2025

IDEA– SPECIAL EDUCATION STATE IMPROVEMENT GRANT (PRC 0082)

PROGRAM REPORT CODE:	0082
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0082-XXX
CFDA #:	84.323A

TYPE: Dollars (Competitive Grant)

TERM: 60 months in a recurring five-year cycle

PURPOSE: The NC State Improvement Project (State Personnel Development Grant) provides personnel development and program support services to significantly improve the performance and success of students with disabilities state-operated programs, traditional and charter local education agencies (PSUs) in North Carolina. Funds support the implementation of evidence-based practices in reading, mathematics, co-teaching, adolescent literacy, leadership development and coaching support through the establishment of best practices centers, demonstration, and network partnership implementation.

The four major goals established to accomplish the purpose of the NC State Improvement Project (NC SIP) are:

1) NC SIP staff will increase their capacity to provide leadership, professional development, coaching, and supports to participating districts, teachers, and families on leadership and effective reading math, and content literacy instruction.
2) District and building administrators will have the skills to develop, implement, and evaluate district plans that support the improvement of core content instruction and achievement of students with disabilities in their districts.
3) Teachers and administrators will have the skills to effectively implement evidence-based reading, math, adolescent literacy and co-teaching instructional practices for students with disabilities in the K-12 classroom, which will lead to increased student engagement, student generalization of skills, academic achievement, and family engagement.
4) Pre-service teachers and in-service administrators enrolled in partnering IHEs, will have the capacity to effectively implement and support evidence-based reading, math adolescent literacy, and co-teaching for students with disabilities.

ELIGIBILITY: Each PSU is provided an opportunity to submit an application to be a NC State Improvement Project (SIP) Best Practice, Demonstration, or Network site.

Initial funding must be approved by the State Board of Education prior to the PSU receiving.

FORMULA: Funds are allocated annually to PSUs selected through the competitive application progress. The amount of funds allocated is based on state level assessment of local needs, for selected and approved centers and sites.

SPECIAL PROVISION:

1) Funds may not be transferred out of this PRC.
2) Funds are allocated after September 30 of each year. This grant cycle will end September 30^{th} of the following Fiscal Year.
3) Each PSU selected to participated in NC State Improvement Project must maintain and submit documentation of funds expended bi-annually to support the implementation of their SIP implementation plan.
4) Funds are specific and all unused funds not encumbered by September 30th are carried over to next year. In year 5 (final year of the grant), participating PSUs will have 12 months with a 90-day liquidation to use the grant funds.
5) Current year awards for which a PSU is eligible will be reduced by the amount of funds carried over by that PSU from the previous fiscal year.
6) Guidelines for spending follow: 90% of funds allotted are to be budgeted and spent for professional development; 10% of funds allotted are to be budgeted and spent for materials to support the professional development.

Career and Technical Education Programs

PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS

CAREER AND TECHNICAL EDUCATION - PROGRAM IMPROVEMENT (PRC 0017)

PROGRAM REPORT CODE:	0017
UNIFORM CHART OF ACCOUNTS CODE:	XXX0-0017-XXX
CFDA #:	84.048A

TYPE:	Dollars
TERM:	Up to 12 months
PURPOSE:	Provides funding to assist in developing the academic, career and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs.
ELIGIBILITY:	Each LEA/charter school is entitled to funding based on applications approved by the Division of Career and Technical Education. **Application must be approved prior to the LEA/charter school receiving the allotment.**
FORMULA:	Of the total funds available for State Aid, allocation to LEAs/charter schools will be based on the following: 1) Thirty percent (30%) will be allotted based on individuals ages 5-17 who resided in the school district served by the LEA. 2) Seventy percent (70%) will be allotted based on individuals ages 5-17 who reside in the school district served by the LEA from families with incomes below the poverty line.

SPECIAL PROVISION:

1) Any LEA or charter school earning less than $15,000 based on the formula must enter a consortium with other LEAs or be granted a waiver by the State Board of Education from the minimum grant requirement to be eligible for a grant. Once a waiver has been approved, it will remain in effect throughout the duration covered by the state plan.
2) The allocation for LEAs and charter schools will be reduced according to the formula listed above for new charter schools. A charter school must submit an application by the application deadline date and serve grades 7-12 in order to receive funding.
3) Grant funds will be available for up to 12 months. All projects must end June 30, with no liquidation period allowed beyond that date.
4) Each eligible LEA/charter school receiving funds must limit administrative cost to five percent (5%).
5) Reallocation of current year funds: Funding for the current year that is not allocated will be distributed to eligible LEAs/charter schools based on the current formula by February.

6) Reallocation of reverted funds: Funding reverted will be redistributed to eligible LEAs/charter schools in the following fiscal year in combination with that fiscal year's initial allotment based on the formula or program needs.

Miscellaneous Federal Programs

PUBLIC SCHOOLS OF NORTH CAROLINA
STATE BOARD OF EDUCATION
DEPARTMENT OF PUBLIC INSTRUCTION
FINANCIAL AND BUSINESS SERVICES
DIVISION OF SCHOOL BUSINESS

RETHINK EDUCATION STIPENDS – (PRC 0146)

PROGRAM REPORT CODE:	0146
UNIFORM CHART OF ACCOUNTS CODE:	3-XXXX-0146-XXX
STATUTORY REFERENCE:	N/A
CFDA#	84.425B

TYPE:	Dollars
TERM:	July 1 to June 30
PURPOSE:	To provide payment to participants who successfully complete the Rethink Ed Facilitator Pathway professional development.
ELIGIBILITY:	Public school units who employ a participant who completed the professional development program.
FORMULA:	The PSU is provided the amount of the stipend and the associated fringe benefits.

SPECIAL PROVISIONS:

1) This program is administered through the Department of Public Instruction. PSUs are not required to apply for the funds. Participants eligible for stipends must have successfully completed Rethink Ed professional development, encompassing 40 contact hours, mastery of blended instructional models, successful online course completion, active participation in synchronous sessions and engagement in coaching sessions facilitated by the NCDPI Office of Virtual Instruction Services.
2) Funds may only be used for the payment to participants as directed by the Department of Public Instruction.

SCHOOL MENTAL HEALTH SUPPORT (PRC 0102)

PROGRAM REPORT CODE:	0102
UNIFORM CHART OF ACCOUNTS CODE:	XXX0-0102-XXX
CFDA #:	93.665

TYPE:	Dollars
TERM:	Up to 60 months
PURPOSE:	Provides funding for selected LEAs awarded in the grant to establish, sustain, and improve a continuum mental health and substance use supports and services for all students
ELIGIBILITY:	LEAs were selected through the US Substance Abuse and Mental Health Services Administration (SAMHSA)grant proposal process.
FORMULA:	The NC Project AWARE/ACTIVATE grant defines the total annual grant amount and the percentage for each category. The annual grant amount shall be distributed as follows: 1) 51% Infrastructure development –allocated by average daily membership (ADM) 2) 34% Services Activities –allocated by ADM 3) 11% Data Collection, Evaluation –allocated in an equal share among the grantees. 4) 4% Mental illness prevention -allocated by ADM

SPECIAL PROVISION:

1) Allotted funds which Project AWARE/ACTIVATE LEAs do not use as designated within each funding year(12-months) shall revert to the State for re-allocation the following funding year, based on SAMHSA approval of budget change requests.
2) Per the grant requirements, administration funds shall be provided annually as follows:
   a) DPI -1 fulltime project coordinator, and contracted service for evaluation.
   b) DHHS -half time project coordinator.
3) Funds cannot be transferred in or out of this category.

SEXUAL RISK AVOIDANCE EDUCATION PROGRAM (SRAE) (PRC 0101)

PROGRAM REPORT CODE:	0101
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0101-XXX
CFDA #:	93.235

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	Provides funding to enable the State to provide education to youth that normalizes the optimal health behavior of avoiding non-marital sexual activity as defined by Section 510(b) of the Social Security Act (42 U.S.C. 710 (b)). The program is designed to teach youth personal responsibility, self-regulation, goal setting, healthy decision-making, a focus on the future, and the prevention of youth risk behaviors, such as drug and alcohol usage without normalizing teen sexual activity.
ELIGIBILITY:	The program must serve grade(s) 5 and 6 in high need LEAs. LEAs are prioritized based on high rates of teen pregnancy, high teen birth rates, high rates of children ages 0-17 in foster care or out-of-home placement., high percentage of free and reduced lunch eligibility, and additional and academic risk factors (e.g. poor attendance and low graduation rates).
FORMULA:	Funding amounts are based on available annual Federal grant amounts. LEAs that are prioritized as outlined above are invited to apply for funds annually with available subaward amounts communicated at that time.

SPECIAL PROVISION:

1) Participating LEAs are required to sign an MOU with NC DPI outlining grant requirements, including compliance with reporting and programmatic guidelines.
2) The grant period is for up to 27 months, from October 1st of the first year awarded (Year 1) to September 30th of the following year (Year 2). Funds must be obligated by September 30th of Year 2 and liquidated within 90 days of that date.
3) Program Administrators will notify the School Allotments Section of any LEA that does not have an approved plan and budget by January 31st. After this notification, the LEA will be considered noncompliant and receipt of future allotments will be terminated at the end of the fiscal year.

4) Reallocation of current year funds: Funding for the current year that is not accepted by a prioritized LEA or is not approved by January 31st may be distributed to other eligible LEAs based on program needs.

Updated March 2, 2023

CHILD NUTRITION EQUIPMENT (NSLP) (PRC 0053)

PROGRAM REPORT CODE:	0053
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0053-XXX
CFDA #:	10.579

TYPE:	Dollars
TERM:	Up to 27 months
PURPOSE:	To assist Child Nutrition Programs in purchasing equipment that will be used in the preparation and service of school meals.
ELIGIBILITY:	Eligible LEAs are those who have 50% or more of students eligible for free or reduced meals.
FORMULA:	Grants will be made to LEAs based on a competitive process.
	State Board of Education approval is required before allocation of funds to selected LEAs.

SPECIAL PROVISIONS:

1) Grants will be made to LEAs based on a competitive process who have 50% or more of students eligible for free or reduced meals. State Board of Education approval is required before allocation of funds to selected LEAs.

CDC: IMPROVING HEALTH, ACADEMIC ACHIEVEMENT, AND WELL-BEING OF STUDENTS (PRC 0059)

PROGRAM REPORT CODE:	0059
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0059-XXX
CFDA #:	93.981

TYPE:	Dollars
TERM:	July 1 - June 29; funds awarded annually through 2028, contingent upon availability of federal funds
PURPOSE:	Provides funding to assist the participating PSU with providing professional education and technical assistance to support implementation of evidence-based school health guidance, strategies, tools, and resources to improve health, academic achievement, and well-being of students. The program includes supporting a priority PSU and corresponding schools, including out-of-school programs, to improve chronic disease management, increase opportunities for physical activity, and improve nutrition environment and services.
ELIGIBILITY:	The Federal grant application requires the agency to select a partner PSU that meets high priority district criteria in the grant. The PSU must agree to collaborate with this program and focus efforts in at least 75% of their schools. Vance County Schools was selected as the partner PSU, informed by local data and needs, as part of the grant proposal process.
FORMULA:	Funding will be distributed based on the amounts included for the participating PSU, as approved in the federal grant award. Awards are contingent upon the PSU implementing to the best of their capability.

SPECIAL PROVISION:

1) The participating PSU is required to sign an MOU with NCDPI outlining grant requirements, including compliance with reporting and programmatic guidelines.
2) Funds must be obligated by June 29, 2028 and liquidated within 90 days of that date. Each year, funds must be obligated by June 29th and liquidated within 90 days of that date.
3) Program funds may be used for recruitment and retention for district-level personnel. Examples include payment of base salaries, salary increases, salary supplements, and retention incentives. If any positions are not filled, a reduced amount of funding will be provided to support employee travel, professional development, and essential supplies for filled positions relevant to the grant.

4) The PSU will be considered noncompliant if they are non-responsive to grant requirements and reporting or not receptive to addressing challenges related to their capacity to meet requirements. Non-compliance may lead to future allotments being terminated and allotted to another district.

Added September 7, 2023, Revised September 4, 2025

NC SCHOOL PSYCHOLOGY INTERNSHIP PROJECT (NC SPIN) (PRC 0138)

PROGRAM REPORT CODE:	0138
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0138-XXX
CFDA #:	84.184X

TYPE:	Dollars
TERM:	Up to 60 months
PURPOSE:	Seeks to address the state's school psychologist shortage and expand access to school-based mental health services in high-need LEAs by recruiting and supporting school psychology graduate interns from both in-state and out-of-state NASP-accredited programs. Interns will complete supervised internships in high-need LEAs, receiving specialized training in evidence-based mental health interventions. A licensed school psychologist will provide intern supervision for NC SPIn project LEAs lacking on-site capacity, ensuring all interns receive high-quality training aligned with the NASP 2020 Practice Model.
ELIGIBILITY:	LEAs included as partners within the Department's Federal grant application are eligible to receive funds. LEAs were identified as high-need based on multiple data points, indicating greater need than state average in mental health indicators and school psychologist ratios.
FORMULA:	Funding will be distributed based on the amounts included for each participating LEA in the Department's approved Federal grant application.

SPECIAL PROVISIONS:

5) The participating PSU is required to sign an MOU with NCDPI outlining grant requirements, including compliance with reporting and programmatic guidelines.

6) Funds must be obligated by June 29, 2028 and liquidated within 90 days of that date. Each year, funds must be obligated by June 29th and liquidated within 90 days of that date.

7) Program funds may be used for recruitment and retention for district-level personnel. Examples include payment of base salaries, salary increases, salary supplements, and retention incentives. If any positions are not filled, a reduced amount of funding will be provided to support employee travel, professional development, and essential supplies for filled positions relevant to the grant.

8) The PSU will be considered noncompliant if they are non-responsive to grant requirements and reporting or not receptive to addressing challenges related to their capacity to meet requirements. Non-compliance may lead to future allotments being terminated and allotted to another district.

Added July 9, 2026

SCHOOL-BASED MENTAL HEALTH SERVICES GRANT (PROJECT SOS) (PRC 0139)

PROGRAM REPORT CODE:	0139
UNIFORM CHART OF ACCOUNTS CODE:	XXXX-0139-XXX
CFDA #:	84.184H

TYPE:	Dollars
TERM:	Up to 60 months
PURPOSE:	Provides funding to assist participating LEAs with increasing the number of credentialed school psychologists delivering mental health services to students.
ELIGIBILITY:	LEAs included as partners within the Department's Federal grant application are eligible to receive funds. LEAs were identified as high-need based on multiple data points, indicating greater need than state average in mental health indicators and school psychologist ratios.
FORMULA:	Funding will be distributed based on the amounts included for each participating LEA in the Department's approved Federal grant application.

SPECIAL PROVISION:

1) Program funds may be used for recruitment and retention stipends for school psychologists, as well as stipends and travel expenses for school psychologists attending Project professional development sessions. Funds may also be used to pay tuition, fees, and a stipend for LEA employees enrolled in an approved school psychology graduate program.
2) Subject to Department approval, unused funds allotted in one fiscal year may carryover until the expiration of the grant period of performance (up to 60 months from issuance of the Department's grant).

Added July 9, 2026