

School Business Services

North Carolina Department of Public Instruction



January 8, 2026

The FBS website continues to be updated with information related to School Business and our ongoing operations. Please check the FBS homepage regularly for updates. Please review the upcoming deadlines for due dates.

[FBS Homepage](#)

Cash Deadline for Upcoming Holiday - All PSUs

For the Funds Requirement Date (FRD) of Friday, January 23, 2026, the cash request cut-off date and time is the state and federal holiday of Monday, January 19, 2026, at 11:45 PM. PSUs do not need to wait until the day of the cut off to request cash.

There should be more than one person subscribed to the PSU Cash Application who can request cash. For cash inquiries, please contact CashMgt@dpi.nc.gov.

Allotments Update

FY2025-26 Allotments - LEAS

The following items are scheduled for allotment this week:

- PRC 0073 – School Connectivity allotments per the Office of Digital Learning and School Connectivity
- PRC 0088 – Feminine Hygiene Grant Program allotments per the Office of Teaching and Learning
- PRC 0120 – LEA Financed Purchase of School Buses – LEA Payments per the Office of District Operations
- PRC 0256 – CTE Home Building Grants per the Office of Career and Technical Education
- State Children with Disabilities Approvals as of 12/17/25
 - PRC 0063 – CWD Special Funds
 - PRC 0089 – CWD Special State Reserve
- Federal IDEA Approvals as of 12/17/25
 - PRC 0049 – IDEA - Section 619 Preschool Grants
 - PRC 0060 – IDEA - Section 611 Grants to States

- PRC 0082 – IDEA Special Education State Improvement Grant

PRC 0032 Children with Disabilities Headcount Transfers

CWD Headcount Transfers are still under review and should be allotted by Friday, January 16th.

PRC 0046 Third Grade Teacher Bonus Allotments

The bonus detail information can be found in the DART PSU report: ALL046 - 3rd Grade Reading Bonus Allotment Report.

Per the allotment policy, these bonuses are payable in January to qualifying teachers who remain employed teaching in the same LEA or public school from the school year the data is collected until January 1 of the school year that the bonus is paid.

For additional information please refer to the associated FAQ document posted to the Compensation section of our [What's New page](#).

January Deadlines

Allotment Transfers and Conversions – LEAs Only

The next batch of ABC transfers will close at **midnight, Friday January 16th**. Email-submitted transfer and conversion requests received by end of day Tuesday, January 20th will be allotted by January 23rd.

If you have general allotment questions, please email allotments@dpi.nc.gov.

From the Office of School Facilities - LEAs Only

January PSBCF, PSBRRF, and NBPSCF Lottery Distribution Requests

Monthly distribution requests for PSBCF, PSBRRF, and NBPSCF lottery revenue for Capital Projects are due by **January 26, 2026**. Signed request forms and questions about lottery capital funds should be directed to Dennis Hilton, PE, via email: dennis.hilton@dpi.nc.gov

QUARTERLY REPORTS -- K-12 Facility Grants (SCIF Grants / FY21-22)

Recipients of K-12 Facility Grants (SCIF Grants / FY21-22) are required to submit Quarterly Financial and Performance Reports (with supporting documentation) within 10 days following the end of each fiscal quarter. Reports are due by **January 10, 2026** for the most recent fiscal quarter ending on December 31, 2025. Grant recipients that have not already done so, please submit reports using the form located on the Capital Funding page of the School Planning website: [SCIF Quarterly Report](#). Completed reports should be emailed to Nathan Maune at nathan.maune@dpi.nc.gov

Questions? Contact SBS.

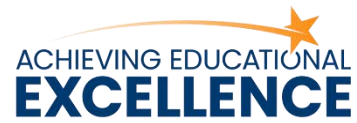
TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov
Salary, LicSal	Salary@dpi.nc.gov
General Questions for SBS	SchoolFinancialReporting@dpi.nc.gov

Deadline Reminders

ALL PSUs

DUE DATE	TOPIC	NEWSLETTER
Monday at 11:45 pm	Cash Requests for Friday FRD	11/21/2024

[View Prior Newsletters](#)



School Business Services

North Carolina Department of Public Instruction



January 15, 2026

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Cash Deadline for Upcoming Holiday - All PSUs

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There should be more than one person subscribed to the PSU Cash Application who can request cash. For cash inquiries, please contact CashMgt@dpi.nc.gov.

Allotments Update

FY2025-26 Allotments - PSUs

The following items are scheduled for allotment this week:

- Federal Allotment Approvals-to-date
 - PRC 0110 - Title IV, Part B - 21st Century Community Learning Centers

January Deadlines

Allotment Transfers and Conversions – LEAs Only

The next batch of ABC transfers will close at **midnight, Friday January 16th**. Email-submitted transfer and conversion requests received by end of day Tuesday, January 20th will be allotted by January 23rd.

If you have general allotment questions, please email allotments@dpi.nc.gov.

IRS Mileage Rates Increase

Effective January 1, 2026, the Internal Revenue Service (IRS) has established [new mileage rates](#) used to calculate the deductible costs of operating an automobile for business, charitable, medical, or moving purposes. The business standard rate for the use of a car (also vans, pickups, or panel trucks) increased from 70 cents per mile to 72.5 cents per mile. Accordingly, and pursuant to G.S. 138-6(a)(1), OSBM will adjust the allowable rate of reimbursement for travel by officers and employees on official state business. They will not publish any notifications of the new rates beyond what has been posted by the [IRS on their website](#).

In 2022, the Travel Policies and Regulations section (5.2.13) of the State Budget Manual was updated to reflect that unless otherwise specified, OSBM will adopt new IRS mileage rates effective January 1 of each calendar year. In accordance with an agency's policies, a state employee shall be reimbursed at a rate that does not exceed the business standard mileage rate set forth by the IRS. Agencies are advised to visit the IRS website to confirm the annual mileage reimbursement rates on or before January 1 of each year.

Agencies can find additional information regarding IRS standard mileage rates on the [IRS website](#), [OSBM's website](#), or [OSBM's Budget Manual section 5, Travel Policies](#). If you have specific questions regarding these changes, please contact your OSBM Budget Execution Analyst.

Questions? Contact SBS.

TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov
Salary, LicSal	Salary@dpi.nc.gov
General Questions for SBS	SchoolFinancialReporting@dpi.nc.gov

Deadline Reminders

ALL PSUs

DUE DATE	TOPIC	NEWSLETTER
Monday at 11:45 pm	Cash Requests for Friday FRD	11/21/2024
01/16/2026	ABC Transfers	01/08/2026

LEAs

DUE DATE	TOPIC	NEWSLETTER
01/26/2026	January PSBCF, PSBRRF, and NBPSCF Lottery Distribution Requests	01/08/2026

[View Prior Newsletters](#)



School Business Services

North Carolina Department of Public Instruction



January 23, 2026

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[FBS Homepage](#)

Cash Update: 2nd Zero Out Process - LEAs Only

Starting in January, FBS will implement a second zero-out to pull back cash that was received for unauthorized expenditures that exceeded the allotments, according to the MFR report from the end of the previous month. LEAs with cash pulled back during this period will need to execute journal entries to move those expenditures before their next MFR submission.

PSUs can view their funds to be pulled back using the "108. State PRCs - Reported Expenditures Greater Than Allotments Report" on [SBSDART](#). Please note that this process does not apply to position allotments, other guaranteed allotments, or allotments that are separately requested in the PSU cash application. The report also does not include encumbrances; it only uses expenditures. It also does not include PRCs that currently do not have an allotment.

To assist PSUs FBS has prepared an FAQ, which has been posted to our [What's New page](#). A date for the December zero-out has not been chosen at this time; however, we will alert LEAs when to expect it via our newsletter.

For cash inquiries, please contact CashMgt@dpi.nc.gov.

Salary Audit Exceptions 2026 - LEAs Only

Please review the Overpayment report under the Exceptions menu in LicSal. Note that this year only overpayments are showing on the salary audit report. In addition, this report is now year to date (YTD) based on the number of days employed and the YTD amount paid. Please note that if a salary audit exception was showing in a previous pay period but is no longer showing, DPI considers that salary audit exception cleared, and no additional action needs to be taken regarding the previous pay period. We appreciate your early and frequent review of the salary audit report so that we can work with you to clear exceptions before year end.

Reminder About Inclement Weather Closures

In response to your questions about instructional days and inclement weather, please note the following. Additional information is in the [School Attendance and Student Accounting Manual \(SASA\)](#).

School Closings and Instructional Time

Be sure to follow your PSU's Inclement Weather/Emergency Closure policies in addition to these reminders.

- If school is closed in advance of inclement weather (school closed the day before), follow your PSU's plan for making up missed days.
- If school is closed early due to inclement weather, the day and the scheduled amount of instructional hours count toward the required minimum number of days and instructional hours.
- If school buses are in route to schools when school is canceled for the day, then the day and instructional hours scheduled for that day will count toward the required minimum.

Use of Remote Instruction During School Closings

PSUs with Remote Learning Plans filed with the Office of Digital Teaching and Learning may use remote instruction according to the following:

- A public school unit in a county that has received a calendar waiver may use up to 15 remote instructional days or 90 remote instructional hours.
- All other public school units may use up to five remote instruction days or 30 remote instruction hours.

Inclement Weather Make-Up Days

A local board may revise the previously-scheduled closing date of a school or PSU if necessary to comply with the minimum requirements for instructional days or instructional time. Make-up days may not be held on Sundays. The revised closing date for students shall be no later than June 30.

SIS Guidance

The NCSIS team has provided refreshers on updating these changes in the SIS.

- How to Adjust an Instructional Day in NCSIS
 - [Inclement Weather/Emergency Closure](#)

Staff and Teacher Leave

PSUs may not forgive time not worked by staff due to inclement weather. If school is closed to both employees and students, a teacher shall work on the scheduled make up days. If students are not required to attend school during inclement weather but employees are required to report for a workday, a teacher may take an annual vacation day or make up the day by the end of the fiscal year. For more information, please see the [Benefits and Employment Policy Manual](#) and [G.S. 115C-302.1\(c\)](#).

Questions? Contact SBS.

TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov

Salary, LicSal	Salary@dpi.nc.gov
General Questions for SBS	SchoolFinancialReporting@dpi.nc.gov

Deadline Reminders

ALL PSUs

DUE DATE	TOPIC	NEWSLETTER
Monday at 11:45 pm	Cash Requests for Friday FRD	11/21/2024

LEAs

DUE DATE	TOPIC	NEWSLETTER
01/26/2026	January PSBCF, PSBRRF, and NBPSCF Lottery Distribution Requests	01/08/2026

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School Business Services

North Carolina Department of Public Instruction



January 29, 2026

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[FBS Homepage](#)

Cash Update: 2nd Zero Out Process - LEAs Only

FBS has pushed back the implementation of the second zero out process until February for the expenditures reported in the January datafiles. A date has not been chosen at this time; however, we anticipate it being around the 15th, following the completion of the first zero-out. We will alert LEAs when a date is chosen via our newsletter.

As a reminder, the second zero-out will pull back cash that was received for unauthorized expenditures that exceeded the allotments, according to the MFR report from the end of the previous month. LEAs with cash pulled back during this period will need to execute journal entries to move those expenditures before their next MFR submission. To assist PSUs, FBS has prepared an FAQ which has been posted to our [What's New page](#).

PSUs can view their funds to be pulled back using the "108. State PRCs - Reported Expenditures Greater Than Allotments Report" on [SBSDART](#). Please note that this process does not apply to position allotments, other guaranteed allotments, or allotments that are separately requested in the PSU cash application. The report also does not include encumbrances; it only uses expenditures. It also does not include PRCs that currently do not have an allotment.

Please contact CashMgt@dpi.nc.gov with any questions.

Allotments Update

FY2025-26 Allotments - All PSUs

The following items are scheduled for allotment by February 5, 2026

- PRC 0032 Children with Disabilities Headcount Transfers
- PRC 0036 Charter School Transportation Grants

- Federal Allotment Approvals-to-Date
 - PRC 0105 - ESEA Title I, Part A - School Improvement - 1003(A) Funds
 - PRC 0115 - ESEA Title I-School Improvement-Competitive Funds

Additional GY25 Allotments

As a result of reconciliations at the state level, this year's reallocations of federal funds will be larger than in past years. These funds will be allotted in GY25 in most federal PRCs, beginning around February 6th and continuing for several weeks. Please take this opportunity to review your Grant Year accounting to be sure that you are prioritizing the spending of GY25 funds before the expenditure of GY26 funds.

Deadlines

Allotment Transfers and Conversions – LEAs Only

The next batch of ABC transfers will close at **midnight, Friday February 13th**. Email-submitted transfer and conversion requests received by end of day Tuesday the 17th will be allotted on or before February 20th.

If you have general allotment questions, please email allotments@dpi.nc.gov.

From the Office of School Facilities

February PSBCF, PSBRRF, and NBPSCF Lottery Distribution Requests - LEAs Only

Monthly distribution requests for PSBCF, PSBRRF, and NBPSCF lottery revenue for Capital Projects are due by **February 24, 2026**. Signed request forms and questions about lottery capital funds should be directed to Dennis Hilton, PE, via email: dennis.hilton@dpi.nc.gov

Questions? Contact SBS.

TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov
Salary, LicSal	Salary@dpi.nc.gov
General Questions for SBS	SchoolFinancialReporting@dpi.nc.gov

Deadline Reminders

ALL PSUs

DUE DATE	TOPIC	NEWSLETTER
Monday at 11:45 pm	Cash Requests for Friday FRD	11/21/2024

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School Business Services

North Carolina Department of Public Instruction



February 5, 2026

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[FBS Homepage](#)

FY 2026-27 Federal Education Appropriations Bill Becomes Law

P.L. 119-75 was signed into law by the President on Tuesday, February 3, 2026. The bill includes federal appropriations for GY 27 federal PRCs. Initial analysis indicates that no current PRCs were eliminated and most PRCs will be funded at a flat amount. School Business will have more information about GY 27 federal planning allotments in coming months, but given the uncertainty of the funds, we wanted to share this news.

BUD Entries within DPI's General Ledger ended June 30, 2024 - LEAs Only

As a reminder, DPI stopped processing BUD entries within DPI's general ledger as of June 30, 2024.

When DPI receives your monthly data files, we post your MFR data files to DPI's general ledger except for invalid account codes. We suggest that you review your LEA's general ledger to the MFR file that is posted in the [DART Report 107.MFR Full Details](#) and make sure the totals match. We also have the [DART Report 106. PSU Monthly Financial Report - All Reporting Periods](#).

If you have questions, please email schoolfinancialreporting@dpi.nc.gov.

Allotments Update

FY2025-26 Allotments - All PSUs

The following items are scheduled for allotment by February 12, 2026

- PRC 0016 Summer Reading Camps Allotment
- Federal Grant Year 2025 Supplemental Allotments
 - PRC 0017 - Career and Technical Education - Program Improvement
 - PRC 0049 - IDEA - Section 619 Preschool Grants

- PRC 0060 - IDEA - Section 611 Grants to States
- Final reversions of expired federal funds

CTE Position Allotments

In August 2025, the Department of Public Instruction communicated with PSU finance officer regarding the variance between posted planning allotments and the initial allocations for Career and Technical Education (CTE) positions.

Following the complete dispersal of funds and a comprehensive assessment of budget availability, DPI's School Business Services is able to allocate additional CTE positions to be consistent with prior year CTE teacher ratios. These funds will be released as supplemental positions to PRC 013 CTE no later than Friday, February 6, 2026.

Deadlines

Allotment Transfers and Conversions – LEAs Only

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If you have general allotment questions, please email allotments@dpi.nc.gov.

Reminder About Inclement Weather Closures

In response to your questions about instructional days and inclement weather, please note the following. Additional information is in the [School Attendance and Student Accounting Manual \(SASA\)](#).

School Closings and Instructional Time

Be sure to follow your PSU's Inclement Weather/Emergency Closure policies in addition to these reminders.

- If school is closed in advance of inclement weather (school closed the day before), follow your PSU's plan for making up missed days.
- If school is closed early due to inclement weather, the day and the scheduled amount of instructional hours count toward the required minimum number of days and instructional hours.
- If school buses are in route to schools when school is canceled for the day, then the day and instructional hours scheduled for that day will count toward the required minimum.

Use of Remote Instruction During School Closings

PSUs with Remote Learning Plans filed with the Office of Digital Teaching and Learning may use remote instruction according to the following:

- There is no lawful code that combines teacher workdays (optional or mandatory) with remote instruction.
- A public school unit in a county that has received a calendar waiver may use up to 15 remote instructional days or 90 remote instructional hours.
- All other public school units may use up to five remote instruction days or 30 remote instruction hours.

Inclement Weather Make-Up Days

A local board may revise the previously-scheduled closing date of a school or PSU if necessary to comply with the minimum requirements for instructional days or instructional time. Make-up days may not be held on Sundays. The revised closing date for students shall be no later than June 30.

SIS Guidance

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- How to Adjust an Instructional Day in NCSIS
 - [Inclement Weather/Emergency Closure](#)

Staff and Teacher Leave

PSUs may not forgive time not worked by staff due to inclement weather. If school is closed to both employees and students, a teacher shall work on the scheduled make up days. If students are not required to attend school during inclement weather but employees are required to report for a workday, a teacher may take an annual vacation day or make up the day by the end of the fiscal year. For more information, please see the [Benefits and Employment Policy Manual](#) and [G.S. 115C-302.1\(c\)](#).

February State Board Meeting Update - All PSUs

The NC State Board of Education (SBE) approved the changes to the NC Public School Personnel Salary Manual below during its monthly meeting. The adjustments will be made in the manual and posted to our [What's New webpage](#) this week.

- Daily Rate of Pay – The daily rate of pay calculation for school administrators has changed from a variable number of days per month to 261 days per year. This number will be updated annually.
- Audiologists – Adjusted degree requirement to Doctorate for school audiologists to comply with G.S. 90-295(b). Audiologists that obtained a Masters before October 1, 2007 are exempt.
- School Nurses – Adjusted requirements for School Nurses to align with School Nurse Rule (16 NCAC 06C .0110).
- Hurricane Helene Absence Codes – PSUs were given the authority in 2024-25 to deem days complete that were missed due to Hurricane Helene. Those absence codes have been removed for the current and future fiscal years.

Questions? Contact SBS.

TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov
Salary, LicSal	Salary@dpi.nc.gov
General Questions for SBS	SchoolFinancialReporting@dpi.nc.gov

Deadline Reminders

ALL PSUs

DUE DATE	TOPIC	NEWSLETTER
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Monday at 11:45 pm	Cash Requests for Friday FRD	11/21/2024
02/13/2026	ABC Transfers	01/29/2026

LEAs

DUE DATE	TOPIC	NEWSLETTER
02/24/2026	February PSBCF, PSBRRF, and NBPCF Lottery Distribution Requests	01/29/2026

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School Business Services

North Carolina Department of Public Instruction



February 12, 2026

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[FBS Homepage](#)

Cash Update: 2nd Zero Out Process - LEAs Only

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As a reminder, the second zero-out will pull back cash that was received for unauthorized expenditures that exceeded the allotments, according to the MFR report from the end of the previous month. LEAs with cash pulled back during this period will need to execute journal entries to move those expenditures before their next MFR submission. To assist PSUs, FBS has prepared an FAQ which has been posted to our [What's New page](#).

PSUs can view their funds to be pulled back using the "108. State PRCs - Reported Expenditures Greater Than Allotments Report" on [SBSDART](#). Please note that this process does not apply to position allotments, other guaranteed allotments, or allotments that are separately requested in the PSU cash application. The report also does not include encumbrances; it only uses expenditures. It also does not include PRCs that currently do not have an allotment.

Please contact CashMgt@dpi.nc.gov with any questions.

Cash Deadline for Upcoming Holiday - All PSUs

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There should be more than one person subscribed to the PSU Cash Application who can request cash. For cash inquiries, please contact CashMgt@dpi.nc.gov.

Daily Rate of Pay – School Administrators

Please note that the change to the salary manual at this month's state board meeting was meant to communicate how the daily rate of pay is currently being calculated in the LicSal system for principals. Impacts on annual leave payout were not considered. For the rest of this fiscal year, please continue your annual leave payouts according to current practice.

DPI intends to review this policy and make changes effective July 1, 2026 so that annual leave payouts will be consistent with Office of State Human Resources (OSHR) policy.

A reminder as well that G.S. 115C-302.1(b) states that: "Notwithstanding this subsection, the term "daily rate of pay" for the purpose of G.S. 115C-12(8) or for any other law or policy governing pay or benefits based on the teacher salary schedule shall not exceed one twenty-second of a teacher's monthly rate of pay."

Allotments Update

FY2025-26 Allotments - All PSUs

The following items are scheduled for allotment by February 17, 2026

- Federal Grant Year 2025 Supplemental Allotments
 - ESEA Title I Grants – PRCs 0050, 0051, & 0115
 - ESEA Title II Grant – PRC 0103
 - ESEA Title III Grants – PRCs 0104 & 0111
 - ESEA Title IV Grants – PRCs 0108 & 0110
 - ESEA Title V Grant – PRC 0109
 - McKinney-Vento Homeless Assistance Grant

Deadlines

Allotment Transfers and Conversions – LEAs Only

The next batch of ABC transfers will close at **midnight, Friday February 13th**. Email-submitted transfer and conversion requests received by end of day Tuesday the 17th will be allotted on or before February 20th.

If you have general allotment questions, please email allotments@dpi.nc.gov.

Prior Year Refunds Reminders - All PSUs

PSUs submitting checks to DPI for conference registrations and other expenses must also provide their registration confirmation or other supporting documentation. This assists FBS with determining the appropriate procedure to process their payment. Providing an invoice number is not sufficient information for this purpose. Please communicate this request to your Accounts Payable departments, and thank you for your attention to this matter.

Questions? Contact SBS.

TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov
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Deadline Reminders

ALL PSUs

DUE DATE	TOPIC	NEWSLETTER
Monday at 11:45 pm	Cash Requests for Friday FRD	11/21/2024
02/13/2026	ABC Transfers	01/29/2026

LEAs

DUE DATE	TOPIC	NEWSLETTER
02/24/2026	February PSBCF, PSBRRF, and NBPSCF Lottery Distribution Requests	01/29/2026

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School Business Services

North Carolina Department of Public Instruction



February 19, 2026

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[FBS Homepage](#)

Cash Update: 2nd Zero Out Process - LEAs Only

FBS processed the second zero out on Monday, February 16 for the expenditures reported in the January datafiles. Please contact CashMgt@dpi.nc.gov if you have any questions about funds being pulled back on that day.

As a reminder, the second zero-out will pull back cash that was received for unauthorized expenditures that exceeded the allotments, according to the MFR report from the end of the previous month. **LEAs with cash pulled back during this period will need to execute journal entries to move those expenditures before their next MFR submission.** To assist PSUs, FBS has prepared an FAQ which has been posted to our [What's New page](#).

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Allotments Update

FY2025-26 Allotments - All PSUs

The following items are scheduled for allotment by February 24, 2026

- Federal Allotment Approvals as of February 13, 2026
 - PRC 0110 - Title IV, Part B - 21st Century Community Learning Centers
 - PRC 0111 - ESEA Title III, Part A - English Language Acquisition (Significant Increase)
 - PRC 0114 - IDEA - Children with Disabilities - Risk Pool
 - PRC 0118 - IDEA Special Needs Targeted Assistance
 - PRC 0119 - IDEA Preschool Targeted Assistance

- Federal Allotment Approvals as of February 17, 2026
 - PRC 0060 - IDEA - Section 611 Grants to States
 - PRC 0143 - Mental Health Service Professional - ADS
 - PRC 0144 - School Based Mental Health Service - FAST

Deadlines

Allotment Transfers and Conversions – LEAs Only

The next batch of ABC transfers will close at **midnight, Friday March 13th**. Email-submitted transfer and conversion requests received by end of day Monday the 16th will be allotted by March 19th.

If you have general allotment questions, please email allotments@dpi.nc.gov.

Submitting Checks to DPI - All PSUs

PSUs submitting checks to DPI for conference registrations and other expenses must also provide their registration confirmation or other supporting documentation. This assists FBS with determining the appropriate procedure to process their payment. Providing an invoice number is not sufficient information for this purpose. Please communicate this request to your Accounts Payable departments, and thank you for your attention to this matter.

From the Office of Federal Programs

CCLC Supplemental Allotment from Grant Year 2025 Funds - All PSUs

Subgrantees may have noticed a small supplemental allotment recently deposited in your ERaCA account (for non-LEAs) or in the Allotment system (for PSUs/LEAs). This supplemental allotment consists of unspent Grant Year 2025 funds from USED that are able to be redistributed to eligible subgrantees, including Cohort 17 subgrantees and Cohort 16 subgrantees who were awarded a Cohort 18 grant. Please note because these funds are from Grant Year 2025, Cohort 18 subgrantees who were not previously Cohort 16 are not eligible to receive this supplemental allotment.

To ensure proper utilization of these funds, please follow the guidance provided in [this week's newsletter](#) based on your subgrantee type.

From the Office of School Facilities - LEAs Only

NBPSCF Annual Reports

Recipients of Needs-Based Public School Capital Fund (NBPSCF) Grants are reminded that Annual Reports required by G.S. 115C-546.14 are due **April 1, 2026**. Please use the [NBPSCF Annual Report Form](#) located on the School Planning website, and email completed reports to Nathan Maune at nathan.maune@dpi.nc.gov.

NBPSCF Final Reports

Recipients of Needs-Based Public School Capital Fund (NBPSCF) Grants are reminded that Final Reports required by G.S. 115C-546.14 are due **within 90 days** following completion of the grant-funded project.

Please use the [NBPCF Final Report Form](#) located on the School Planning website, and email completed reports to Nathan Maune at nathan.maune@dpi.nc.gov.

PSBCF Final Reports

LEAs are reminded to submit Final Reports for all Public School Building Capital Fund (PSBCF) projects **within 60 days** of completion of the project. The reporting status of each project can be checked using the [PSBCF Monthly Projects Report](#) on the School Planning website. For completed projects that have not been reported, please use the [PSBCF Final Report Form](#) located on the School Planning website, and email completed reports to Dennis Hilton at dennis.hilton@dpi.nc.gov.

Questions? Contact SBS.

TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov
Salary, LicSal	Salary@dpi.nc.gov
General Questions for SBS	SchoolFinancialReporting@dpi.nc.gov

Deadline Reminders

ALL PSUs

DUE DATE	TOPIC	NEWSLETTER
Monday at 11:45 pm	Cash Requests for Friday FRD	11/21/2024
03/13/2026	ABC Transfers	02/19/2026

LEAs

DUE DATE	TOPIC	NEWSLETTER
02/24/2026	February PSBCF, PSBRRF, and NBPCF Lottery Distribution Requests	01/29/2026

[View Prior Newsletters](#)

School Business Services

North Carolina Department of Public Instruction



February 27, 2026

The FBS website continues to be updated with information related to School Business and our ongoing operations. Please check the FBS homepage regularly for updates. Please review the upcoming deadlines for due dates.

[FBS Homepage](#)

Allotments Update

FY2025-26 Allotments - All PSUs

The following items are scheduled for allotment by March 2, 2026

- Pay Plan Reserve Allotments
 - PRC 0016 - Summer Reading Camps
 - PRC 0024 - Disadvantage Students Supplemental Funding (DSSF)
 - PRC 0032 - Children with Disabilities (CWD)
 - PRC 0034 – Academically or Intellectually Gifted (AIG)
 - PRC 0043 - Child and Family Support Teams - Social Worker and Other (CFST)
 - PRC 0054 - Limited English Proficiency (LEP)
 - PRC 0069 - At-Risk Student Services
 - PRCs 0036, 0037, & 0038 – Charters, Labs, and Renewal School District

- State & Federal Allotment Approvals as of February 18, 2026
 - PRC 0063 - CWD - Developmental Day Centers
 - PRC 0089 - CWD - Special State Reserve
 - PRC 0060 - IDEA - Section 611 Grants to States
 - PRC 0082 - IDEA - Special Education State Improvement Grant

- Federal Approvals as of February 19, 2026
 - PRC 0105 - ESEA Title I, Part A - School Improvement - 1003 Funds
 - PRC 0111 - ESEA Title III, Part A - English Language Acquisition Significant Increase

- NCVPS Sure-up per enrollment data which affect the following PRCs:
 - 0001 Classroom Teachers
 - 0036 Charter Schools
 - 0037 Renewal School District
 - 0038 Lab Schools

Pay Plan Reserve

The Office of State Budget and Management provided DPI with \$12.4 million in funds from the Pay Plan Reserve, a state fund that is used when budgeted funds are not sufficient to achieve legislated step increases. Although this amount was less than DPI's total request and may not cover the total cost of this year's step increases for certified school personnel, these funds should be used by LEAs to facilitate the previously unfunded step increases for FY 2025-26. These funds were allotted on February 25th in PRCs 016, 024, 032, 034, 043, 054, and 069. Independent public schools received a per-pupil amount of these funds in PRCs 036, 037, and 038 and can use these funds flexibly within those PRCs.

Planning Allotments

State planning allotments for FY 2026-27 will be released on DART on February 27, 2026. These allotments represent the floor of funding that DPI will be able to provide for initial allotments in July 2026 if there is no state budget passed by that time. An FAQ about these planning allotments has been posted on our [What's New page](#). Federal planning allotments will follow later this spring.

To assist PSUs, SBS will also be hosting the following webinars on this topic. The links and dates are below:

- For IPSs (Charter, Regional, and Laboratory Schools)
 - [Tuesday March 10th – 2pm - 3pm](#)
 - Password: Nw54iBF2tnM

- For LEAs
 - [Thursday March 12th - 2pm - 3pm](#)
 - Password: XJjYAhff459

Deadlines

Paid Parental Leave (PPL) Reimbursement Opens March 2, 2026 – IPS Only

The second submission period for PPL reimbursement requests will close end of day **Friday, March 13th**. The next and final submission period of the fiscal year will open Monday, May 4th, 2026.

For additional information regarding the Paid Parental Leave reimbursement process, please see the 10/16/25 newsletter.

Allotment Transfers and Conversions – LEAs Only

The next batch of ABC transfers will close at **midnight, Friday March 13th**. Email-submitted transfer and conversion requests received by end of day Monday the 16th will be allotted by March 19th.

If you have general allotment questions, please email allotments@dpi.nc.gov.

Cash Update: 2nd Zero Out Process - LEAs Only

Starting in March, only unauthorized expenditures exceeding \$1 per allotment will be pulled back during the second zero out. SBS will update the "108. State PRCs - Reported Expenditures Greater Than Allotments Report" on [SBSDART](#) once the February datafiles are processed.

As a reminder, the second zero-out will pull back cash that was received for unauthorized expenditures that exceeded the allotments, according to the MFR report from the end of the previous month. **LEAs with cash pulled back during this period will need to execute journal entries to move those expenditures**

before their next MFR submission. To assist PSUs, FBS has prepared an FAQ which has been posted to our [What's New page](#).

Please note that this process does not apply to position allotments, other guaranteed allotments, or allotments that are separately requested in the PSU cash application. The report also does not include encumbrances; it only uses expenditures. It also does not include PRCs that currently do not have an allotment.

Please contact CashMgt@dpi.nc.gov if you have any questions.

Annual Enrollment Projection - IPS Only

All existing charter schools are required to report their FY 2026-27 maximum authorized enrollment by **Thursday, March 12**. Failure to submit by the deadline may impact your FY 26-27 funding.

The CSADM system has been retired. Starting this year, you will send your annual enrollment projection via an email form. All charter school Directors will receive an email on Monday, March 2, from NCDPI via Smartsheet with "ADM Projection Request" as the subject. Click through to the form and complete the 2026-27 Enrollment Projection section. Feel free to include any additional information in the School Comments field.

Low-Performing Charter Schools

If your school is designated as low-performing or continually low-performing, G.S. 115C-218.7 limits your increase in maximum authorized enrollment to no more than 20% above the prior year's authorized enrollment. Your school's 26-27 Maximum Authorized Enrollment is provided on the form for your convenience. Schools submitting projections that exceed this cap will receive a follow-up email requesting a compliant submission or proof of prior approval from the Charter School Review Board.

If you have any questions about the transition or the form, please don't hesitate to reach out to monitoring@dpi.nc.gov.

Questions? Contact SBS.

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Cash, Zero-out	CashMgt@dpi.nc.gov
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Deadline Reminders

ALL PSUs

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LEAs

DUE DATE	TOPIC	NEWSLETTER
04/01/2026	Needs-Based Public School Capital Fund (NBPSCF) Grant Reports	02/19/2026

[View Prior Newsletters](#)



School Business Services

North Carolina Department of Public Instruction



March 6, 2026

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[FBS Homepage](#)

2025-26 Highlights of the NC Public School Budget Report

SBS has posted the annual Highlights of the NC Public School Budget report for fiscal year 2026 to our [What's New page](#). It presents charts and tables which describe how state and federal funds are distributed to North Carolina's Public Schools during that fiscal year, as well as average daily membership, Education Lottery, capital projects, and school staff salary information.

Allotments Update

FY2025-26 Allotments - All PSUs

The following items are scheduled for allotment by March 9, 2026

- Literacy Intervention Twice Retained Student Funding
 - PRC 0085 – LEA allotments
 - PRCs 0036 & 0037– Charter Schools & Renewal School District allotments
- Federal Approvals as of February 27, 2026
 - PRC 0103 - ESEA Title II, Part A - Supporting Effective Instruction
 - PRC 0111 - ESEA Title III, Part A - English Language Acquisition Significant Increase

Planning Allotments

NC DPI's School Transportation Services Section identified errors in the planning allotments for PRC 056. New allotments have been provided by that section and the planning allotment information on DART will be updated by Friday, March 6 at 5 pm.

Planning allotments represent the floor of funding that DPI will be able to provide for initial allotments in July 2026 if there is no state budget passed by that time. An FAQ about these planning allotments has been posted on our [What's New page](#). Federal planning allotments will follow later this spring.

To assist PSUs, SBS will also be hosting the following webinars on this topic. The links and dates are below:

- For IPSs (Charter, Regional, and Laboratory Schools)
 - [Tuesday March 10th – 2pm - 3pm](#)
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- For LEAs
 - [Thursday March 12th - 2pm - 3pm](#)
 - Password: XJjYAhff459

They will be recorded and posted to our website for those that cannot attend.

Low Wealth Calculator

The [Low Wealth Calculator](#) is now updated to include Fiscal Year 26-27 Planning Allotments. Additional explanations regarding how formulas have been calculated have also been added. The calculator is located on the public reports section of [SBS DART](#).

Deadlines

Paid Parental Leave (PPL) Reimbursement Opened March 2, 2026 – IPS Only

The second submission period for PPL reimbursement requests will close end of day **Friday, March 13th**. The next and final submission period of the fiscal year will open Monday, May 4th, 2026.

For additional information regarding the Paid Parental Leave reimbursement process, please see the 10/16/25 newsletter.

Allotment Transfers and Conversions – LEAs Only

The next batch of ABC transfers will close at **midnight, Friday March 13th**. Email-submitted transfer and conversion requests received by end of day Monday the 16th will be allotted by March 19th.

If you have general allotment questions, please email allotments@dpi.nc.gov.

New Codes added to the Chart of Accounts (COA) - All PSUs

DPI has added the following codes to the COA in Fund 5:

- Expenditure Object Code - 0224 - Sick Leave Accrual (GASB 101)
- Liability Purpose Code - 25300 - GASB 101 Sick Leave Accrual

If you have questions, please contact schoolfinancialreporting@dpi.nc.gov.

Daily Rate of Pay

For the rest of this fiscal year, please continue your annual leave payouts according to current practice.

Effective July 1, 2026, the daily rate of pay for annual leave payouts for principals will be the annual salary divided by the number of weekdays in the fiscal year. FY 2026-27 has 261 weekdays.

We are still evaluating the daily rate of pay for superintendents, other central office personnel, and other hourly employees pursuant to G.S. 115C-316 and G.S. 115C-272.

A reminder as well that G.S. 115C-302.1(b) states that: "Notwithstanding this subsection, the term "daily rate of pay" for the purpose of G.S. 115C 12(8) or for any other law or policy governing pay or benefits based on the teacher salary schedule shall not exceed one twenty second of a teacher's monthly rate of pay."

Legislative Class Size Report Update - LEAs Only

The Spring Legislative Class Size (LCS) report has been delayed. All deadlines for affidavits and waiver requests are postponed until further notice. We will update you when the reports are up and running. Please update your superintendents and SIS data managers accordingly.

Required 2026-27 School Calendar Reporting - All PSUs

Please share the information below about legislated school calendar information with your SIS coordinator.

The following school calendar information must be entered in the SIS by **April 1**, even if your school is exempt from start/end date requirements. The information will be pulled directly from the SIS on April 2—there's no need to submit it separately.

2026-2027 Instructional Start and End Dates (Required)

Please enter the school's instructional start and end dates for the 2026-27 school year as approved by your local board into the SIS by **April 1**. All NC public schools, regardless of type, must provide a minimum of 185 days or 1,025 hours of instruction covering at least nine calendar months. Most PSUs are required to comply with calendar start/end date requirements. Unless the PSU is in an exempt category (SASA, p.54) or has received an approved calendar waiver for the 2026-27 school year, the start date should be no earlier than August 24, 2026 and the end date should be no later than June 11, 2027.

2026-2027 School Month Setup (PMR Reporting Intervals) (Required)

Please enter your school's PMR Reporting intervals into the SIS by **April 1**. School Months 1 and 2 must be exactly 20 instructional days each. The remaining intervals (School Months 3-9) should be between 16 and 26 days each.

2026-2027 Start and Release Times (Required)

Please enter your school's start and release time into the SIS by **April 1**. "Start time" is the time of day when academic classes begin for the majority of students enrolled in the school, and "release time" is the time of day when academic classes end for the majority of students enrolled in the school. This information is pulled directly from the SIS.

Annual Enrollment Projection - IPS Only

All existing charter schools are required to report their FY 2026-27 maximum authorized enrollment by **Thursday, March 12**. Failure to submit by the deadline may impact your FY 26-27 funding.

The CSADM system has been retired. Starting this year, you will send your annual enrollment projection via an email form. All charter school Directors will receive an email on Monday, March 2, from NCDPI via Smartsheet with "ADM Projection Request" as the subject. Click through to the form and complete the

2026-27 Enrollment Projection section. Feel free to include any additional information in the School Comments field.

Low-Performing Charter Schools

If your school is designated as low-performing or continually low-performing, G.S. 115C-218.7 limits your increase in maximum authorized enrollment to no more than 20% above the prior year's authorized enrollment. Your school's 26-27 Maximum Authorized Enrollment is provided on the form for your convenience. Schools submitting projections that exceed this cap will receive a follow-up email requesting a compliant submission or proof of prior approval from the Charter School Review Board.

If you have any questions about the transition or the form, please don't hesitate to reach out to monitoring@dpi.nc.gov.

From the Office of School Facilities

March PSBCF, PSBRRF, and NBPSCF Lottery Distribution Requests - LEAs Only

Monthly distribution requests for PSBCF, PSBRRF, and NBPSCF lottery revenue for Capital Projects are due by **March 25, 2026**. Signed request forms and questions about lottery capital funds should be directed to Dennis Hilton, PE, via email: dennis.hilton@dpi.nc.gov.

Questions? Contact SBS.

TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov
Salary, LicSal	Salary@dpi.nc.gov
General Questions for SBS	SchoolFinancialReporting@dpi.nc.gov

Deadline Reminders

ALL PSUs

DUE DATE	TOPIC	NEWSLETTER
Monday at 11:45 pm	Cash Requests for Friday FRD	11/21/2026
03/13/2026	ABC Transfers	02/19/2026

LEAs

DUE DATE	TOPIC	NEWSLETTER
04/01/2026	Needs-Based Public School Capital Fund (NBPSCF) Grant Reports	02/19/2026

IPS ONLY

DUE DATE	TOPIC	NEWSLETTER
03/12/2026	Annual Enrollment Projection	02/27/2026
03/13/2026	Paid Parental Leave (PPL) Reimbursement Requests	10/16/2025

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School Business Services

North Carolina Department of Public Instruction



March 13, 2026

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[FBS Homepage](#)

Cash Update: 2nd Zero Out Process - LEAs Only

FBS processed the second zero out yesterday, March 12 for the expenditures reported in the February datafiles. Please contact CashMgt@dpi.nc.gov if you have any questions about funds being pulled back on that day.

As a reminder, the second zero-out will pull back cash that was received for unauthorized expenditures that exceeded the allotments, according to the MFR report from the end of the previous month. **LEAs with cash pulled back during this period will need to execute journal entries to move those expenditures before their next MFR submission.** To assist PSUs, FBS has prepared an FAQ which has been posted to our [What's New page](#).

PSUs can view their funds to be pulled back using the "108. State PRCs - Reported Expenditures Greater Than Allotments Report" on [SBSDART](#). Please note that this process does not apply to position allotments, other guaranteed allotments, or allotments that are separately requested in the PSU cash application. The report also does not include encumbrances; it only uses expenditures. It also does not include PRCs that currently do not have an allotment.

Allotments Update

FY2025-26 Allotments - All PSUs

The following items are scheduled for allotment by March 16, 2026:

- Federal Approvals as of March 6, 2026
 - PRC 0110 - Title IV, Part B - 21st Century Community Learning Centers
 - PRC 0111 - ESEA Title III, Part A - English Language Acquisition Significant Increase

Planning Allotments

Planning allotments represent the floor of funding that DPI will be able to provide for initial allotments in July 2026 if there is no state budget passed by that time. An FAQ about these planning allotments has been posted on our [What's New page](#). Federal planning allotments will follow later this spring.

Thank you to everyone who attended one of this week's webinars on planning allotments. The recordings and slide decks have been posted to [our website](#) for those that could not attend.

Low Wealth Calculator

The [Low Wealth Calculator](#) is now updated to include Fiscal Year 26-27 Planning Allotments. Additional explanations regarding how formulas have been calculated have also been added. The calculator is located on the public reports section of [SBS DART](#).

Deadlines

Paid Parental Leave (PPL) Reimbursement Opened March 2, 2026 – IPS Only

The second submission period for PPL reimbursement requests will close end of day **Friday, March 13th**. The next and final submission period of the fiscal year will open Monday, May 4th, 2026.

For additional information regarding the Paid Parental Leave reimbursement process, please see the 10/16/25 newsletter.

Allotment Transfers and Conversions – LEAs Only

The next batch of ABC transfers will close at **midnight, Friday March 13th**. Email-submitted transfer and conversion requests received by end of day Monday the 16th will be allotted by March 19th.

If you have general allotment questions, please email allotments@dpi.nc.gov.

Principal Salary – LEAs Only

To clarify the business rule established for these calculations, Salary no longer utilizes a specific variable calendar to determine overpayments. Instead, Salary follows the standardized equation: **[Daily Rate of Pay] * [YTD Days Employed Used] * [Percent Employed]**.

For a Principal who is splitting the fiscal year between two pay levels, the data needs to reflect an even split of the work year to remain compliant:

- Total Fiscal Year Days: 261 days.
- Mid-point Split: 130.5 days per half-year.

DPI has made a change in LicSal that should take care of most of the issues that were causing split-salaried principals to show as exceptions. This change was put into LicSal on Thursday, March 12, 2026. Kindly recheck the exception report after this date to see if the programmed fix has resolved your exception.

Legislative Class Size Report Update - LEAs Only

The Spring Legislative Class Size (LCS) report has been delayed. All deadlines for affidavits and waiver requests are postponed until further notice. We will update you when the reports are up and running. Please update your superintendents and SIS data managers accordingly.

Required 2026-27 School Calendar Reporting - All PSUs

Please share the information below about legislated school calendar information with your SIS coordinator.

The following school calendar information must be entered in the SIS by **April 1**, even if your school is exempt from start/end date requirements. The information will be pulled directly from the SIS on April 2—there's no need to submit it separately.

2026-2027 Instructional Start and End Dates (Required)

Please enter the school's instructional start and end dates for the 2026-27 school year as approved by your local board into the SIS by **April 1**. All NC public schools, regardless of type, must provide a minimum of 185 days or 1,025 hours of instruction covering at least nine calendar months. Most PSUs are required to comply with calendar start/end date requirements. Unless the PSU is in an exempt category (SASA, p.54) or has received an approved calendar waiver for the 2026-27 school year, the start date should be no earlier than August 24, 2026 and the end date should be no later than June 11, 2027.

2026-2027 School Month Setup (PMR Reporting Intervals) (Required)

Please enter your school's PMR Reporting intervals into the SIS by **April 1**. School Months 1 and 2 must be exactly 20 instructional days each. The remaining intervals (School Months 3-9) should be between 16 and 26 days each.

2026-2027 Start and Release Times (Required)

Please enter your school's start and release time into the SIS by **April 1**. "Start time" is the time of day when academic classes begin for the majority of students enrolled in the school, and "release time" is the time of day when academic classes end for the majority of students enrolled in the school. This information is pulled directly from the SIS.

From the Office of School Facilities

Reminder – NBPSCF Annual Reports Due April 1 - LEAs Only

Recipients of Needs-Based Public School Capital Fund (NBPSCF) Grants are reminded that Annual Reports required by G.S. 115C-546.14 are due **April 1, 2026**. Please use the [NBPSCF Annual Report Form](#) located on the School Planning website, and email completed reports to Nathan Maune at nathan.maune@dpi.nc.gov.

Questions? Contact SBS.

TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov
Salary, LicSal	Salary@dpi.nc.gov
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Deadline Reminders

ALL PSUs

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LEAs

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03/13/2026	Paid Parental Leave (PPL) Reimbursement Requests	10/16/2025

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School Business Services

North Carolina Department of Public Instruction



March 20, 2026

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[FBS Homepage](#)

Prior Year Refunds Update and Webinars - All PSUs

Effective in mid-April, the process for returning prior year State funds for overspent PRCs, overspent months used, overspent salaries, and penalties will be moving to the Cash App. In order to facilitate a clean transition into the new process, effective **Monday, March 23** they will not be available on the [Refunds and Repayments Droplet form](#) and SBS will no longer accept manual checks for these refund types. Only checks for previously submitted droplet forms will be accepted after that date. PSUs should continue to use the form and manual checks to return TD-19, IDEA Maintenance of Effort, Questioned Costs, and Sales Tax funds.

To assist PSUs, SBS will be hosting the following webinars on the new Refunds Module in the Cash App, which will be recorded for those that cannot attend:

- [Tuesday, March 24 from 2 - 3 pm](#)
 - Password: udMJFJvS376
- [Thursday, March 26 from 1 - 2 pm](#)
 - Password: pVDJHmDG643

We look forward to seeing you there. Please contact CashMgt@dpi.nc.gov if you have any questions.

As a reminder, LEAs can view their prior year overspent State funds and penalties using the "701. State Overdraft Refunds and Repayments" report on [SBSDART](#).

Allotments Update

Allotment Transfers and Conversions – LEAs Only

PRC0013 CTE Flexibility Adjustment

The CTE 0013 Months of Employment transfer max to PRCs other than PRC 0014 will be adjusted to include the FY26 supplemental allotment from revision #48. This will allow several LEAs to submit transfers for months now available under the revised threshold. Remember that we cannot process transfers from PRC 0014 to PRC 0013. Please be advised that the allotment system ABC transfer module may be down while this maintenance occurs. We will provide an update once the action has been completed.

Deadlines

The next batch of ABC transfers will close at **midnight, Friday April 17th**. Email-submitted transfer and conversion requests received by end of day Monday the 20th will be allotted by April 22nd.

If you have general allotment questions, please email allotments@dpi.nc.gov.

Real Property Status Report - All PSUs

Uniform Guidance requires the award recipients to report on the real property acquired or real-property improvements made throughout the grant funding period for as long as federal interest is retained ([2 CFR 200.330](#)). In keeping with the requirements, please complete the relevant sections for each real property projects which were acquired, modified, and/or improved using ESSER I, ESSER II, and/or ESSER III funding. All PSUs that received ESSER I, II, or III funding are required to submit the survey.

The survey is posted on the [What's New](#) page and is due by **April 20, 2026**. Per Uniform Guidance, reporting on the status of the real property is required **annually**. The completion of this questionnaire will be requested every year, starting in 2023.

Note: For guidance on real property or equipment, please refer to NCDPI's "[Frequently Asked Fiscal Questions Related to ESSER and GEER, Includes Construction Related Questions.](#)"

For questions regarding the survey, contact David.Cauthorn@dpi.nc.gov.

Legislative Class Size Report Update - LEAs Only

The Spring Legislative Class Size (LCS) report has been delayed. All deadlines for affidavits and waiver requests are postponed until further notice. We will update you when the reports are up and running. Please update your superintendents and SIS data managers accordingly.

Required 2026-27 School Calendar Reporting - All PSUs

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School Business Services

North Carolina Department of Public Instruction



March 26, 2026

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[FBS Homepage](#)

Prior Year Refunds Update and Webinars - All PSUs

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LEAs can view their prior year overspent State funds and penalties using the "701. State Overdraft Refunds and Repayments" report on [SBSDART](#) until the report is moved to the Cash App.

Please contact CashMgt@dpi.nc.gov if you have any questions.

Allotments Update

FY2025-26 Allotments - PSUs

The following items are scheduled for allotment by March 30, 2026

- PRC 0014 – Career Technical Education: Program Support - Adobe License Reductions per CTE Office
- State Approvals as of March 23, 2026
 - PRC 0063 - Children with Disabilities: Special Funds
 - PRC 0089 - Children with Disabilities - Special State Reserve
- Federal Approvals as of March 23, 2026

- PRC 0060 - IDEA - Section 611 Grants to States
- PRC 0082 - IDEA - Special Education State Improvement Grant
- PRC 0111 - ESEA Title II, Part A - Supporting Effective Instruction
- PRC 0114 - IDEA - Children with Disabilities - Risk Pool

Deadlines

The next batch of ABC transfers will close at **midnight, Friday April 17th**. Email-submitted transfer and conversion requests received by end of day Monday the 20th will be allotted by April 22nd.

If you have general allotment questions, please email allotments@dpi.nc.gov.

Payroll Summary File Schedule

DPI is now receiving Payroll Summary Files from vendors on the 2nd and 3rd Tuesdays of each month by close of business, in addition to the end of month submission. We should have LicSal loaded by 12:00 PM the following Wednesday.

Upcoming Cash Deadlines - All PSUs

April 3, 2026 is a State holiday but not a Federal bank holiday; therefore, the state and federal cash that is requested by Monday, March 30, 2026, no later than 11:45 PM, will be processed with a FRD of April 3, 2026.

If you have any questions regarding this schedule, please contact CashMgt@dpi.nc.gov.

Indirect Cost Edit for Federal PRCs - All PSUs

Subagreements for services (which includes all contracted services) are indicated when a part or all of an instructional or support activity for which the PSU is responsible is conducted by a third party, rather than by the PSU.

Federal cost principles require that subagreements be excluded from the indirect cost rate calculation and from eligible program costs on which indirect costs are charged. The rationale for this is to prevent indirect costs from being charged twice against the same program expenditures, once by the original grant recipient and again by the subrecipient.

If you have any questions regarding the indirect cost edit, please contact schoolfinancialreporting@dpi.nc.gov.

Legislative Class Size Report Update - LEAs Only

The Spring Legislative Class Size (LCS) report has been delayed. All deadlines for affidavits and waiver requests are postponed until further notice. We will update you when the reports are up and running. Please update your superintendents and SIS data managers accordingly.

Required 2026-27 School Calendar Reporting - All PSUs

Please share the information below about legislated school calendar information with your SIS coordinator.

The following school calendar information must be entered in the SIS by **April 1**, even if your school is exempt from start/end date requirements. The information will be pulled directly from the SIS on April 2—there's no need to submit it separately.

2026-2027 Instructional Start and End Dates (Required)

Please enter the school's instructional start and end dates for the 2026-27 school year as approved by your local board into the SIS by **April 1**. All NC public schools, regardless of type, must provide a minimum of 185 days or 1,025 hours of instruction covering at least nine calendar months. Most PSUs are required to comply with calendar start/end date requirements. Unless the PSU is in an exempt category (SASA, p.54) or has received an approved calendar waiver for the 2026-27 school year, the start date should be no earlier than August 24, 2026 and the end date should be no later than June 11, 2027.

2026-2027 School Month Setup (PMR Reporting Intervals) (Required)

Please enter your school's PMR Reporting intervals into the SIS by **April 1**. School Months 1 and 2 must be exactly 20 instructional days each. The remaining intervals (School Months 3-9) should be between 16 and 26 days each.

2026-2027 Start and Release Times (Required)

Please enter your school's start and release time into the SIS by **April 1**. "Start time" is the time of day when academic classes begin for the majority of students enrolled in the school, and "release time" is the time of day when academic classes end for the majority of students enrolled in the school. This information is pulled directly from the SIS.

Questions? Contact SBS.

TOPIC	EMAIL
Cash, Zero-out	CashMgt@dpi.nc.gov
Salary, LicSal	Salary@dpi.nc.gov
General Questions for SBS	SchoolFinancialReporting@dpi.nc.gov

Deadline Reminders

ALL PSUs

DUE DATE	TOPIC	NEWSLETTER
Monday at 11:45 pm	Cash Requests for Friday FRD	11/21/2026
04/01/2026	Required School Calendar Reporting	03/06/2026
04/17/2026	ABC Transfers	03/20/2026
04/20/2026	Real Property Survey	3/20/2026

LEAs

DUE DATE	TOPIC	NEWSLETTER
04/01/2026	Needs-Based Public School Capital Fund (NBPSCF) Grant Reports	02/19/2026

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