

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.

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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

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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.

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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
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

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North Carolina Department of
PUBLIC INSTRUCTION

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School Business Services

North Carolina Department of Public Instruction



January 23, 2026

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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\(c\)](#).

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ALL PSUs

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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

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January 29, 2026

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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.

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