

# Prior Year Refunds in the PSU Cash App

**As of 3/26/2026**

# Agenda

1. Refund types included in this update
2. Timeline for Prior Year Refunds Processing
3. How to return Prior Refunds through the Cash System (Cash App)
4. Manual Refund – Checks for closed PRCs
5. Coming Soon: Other Refunds Moving from Manual Checks (Droplet) to Cash App

# Key Considerations for this Presentation:

1. Systems continue to be modernized, and these processes will continue to evolve. Changes will be communicated.

2. Presentation Based on current systems in place:

- PSU Cash Application (Cash App) for Federal and State Funds
- Manual Checks and Cash App Entries
- Droplet Refunds and Repayment Form

3. Only cash that the PSU has a right to should be returned through the cash system during the weekly FRD process. Using the Cash App to return cash this way increases the available cash balance.

- NEW: Cash returned through the Receivables Module goes to DPI and the original source of funds (ex. the Federal government). These funds do not increase the available cash balance.

4. A manual check will result in funds being returned to NC DPI and the original source of funds.

# Payment Types Moving to Cash App

**Prior Year Overused Months (PYM)** is the dollar amount of months overused for guaranteed position allotments in FY25. Starting FY26 this will be replaced by **Prior Year Overused Days (PYD)**.

**Prior Year Overspent (PYO)** is the amount spent in excess of a categorical allotment in a prior fiscal year.

**Prior Year Salary Overpaid (PYS)** is the amount paid to positions in excess of their certified salaries.

**Prior Year Salary Overpaid Penalties (PES)** are calculated monthly at 1% of the PYS amount that has not been repaid, **beginning January 1st.**

**Penalties (PEN)** are calculated monthly at 1% of either PYM/PYD or PYO refunds that have not been repaid **by October 1st.**

# Where to View Current Funds Owed to DPI

- Currently, the [701. State Overdraft Refunds and Repayments Report](#) in SBS DART reflects the state cash overages and the penalties accruing for each of the three refund types by fiscal year and PRC.
- The unpaid amounts for Fiscal Year 2025 as of April 2026 will be moved from the 701 Report into the Cash App in the coming weeks. Once that occurs, the 701. State Overdraft Refunds report **will not** be available in DART.
- These funds may no longer be returned to DPI via check / Droplet Refunds and Repayment Form

# 701. State Overdraft Refunds and Repayments

Select PSU:

Contains a PSU's prior year overspent funds (FY2025). This report will be updated every Friday as we receive and process refund checks. The amount of the repayment checks should not be more than the amount owed according to the this report. Please note that NCDPI will begin charging 1 percent per month penalties on October 1, 2025 for any outstanding balances, with the exception of salary audit exceptions, for which penalties will begin on January 1, 2026.

**Excel Download**

## Summary

Fiscal Year	PSU Number	Overage Type	Overage Dollars	Refund Amt Received	Overage Amt Remaining	Penalty Accrued	Penalty Amt Paid	Penalty Remaining
2025		Months Overage	\$77,345.75	\$59,936.29	\$17,409.46	\$1,643.93	\$0.00	\$1,643.93
		Overspent PRC	\$25,998.77	\$25,998.77	\$0.00	\$259.99	\$0.00	\$259.99
		Salary Audit Exceptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total</b>			<b>\$103,344.52</b>	<b>\$85,935.06</b>	<b>\$17,409.46</b>	<b>\$1,903.92</b>	<b>\$0.00</b>	<b>\$1,903.92</b>

Includes refunds deposited as of 02/20/2026.

## Months Used > Months Allotted (State Position Allotment PRCs)

Fiscal Year	PSU Number	PRC	Allotted Months	Months Used	Overage Months	Allotted Monthly Avg Salary	Overage Dollars	Refund Amt Received	Overage Amt Remaining	Penalty Accrued	Penalty Amt Paid	Penalty Remaining
2025		0001	1,295.50	1,297.72	2.22	\$7,842.10	\$17,409.46	\$0.00	\$17,409.46	\$1,044.57	\$0.00	\$1,044.57
		0005	138.00	138.05	0.05	\$10,745.00	\$537.25	\$537.25	\$0.00	\$5.37	\$0.00	\$5.37
		0006	80.00	86.40	6.40	\$9,281.10	\$59,399.04	\$59,399.04	\$0.00	\$593.99	\$0.00	\$593.99
<b>Grand Total</b>			<b>1,513.50</b>	<b>1,522.17</b>	<b>8.67</b>	<b>\$27,868.20</b>	<b>\$77,345.75</b>	<b>\$59,936.29</b>	<b>\$17,409.46</b>	<b>\$1,643.93</b>	<b>\$0.00</b>	<b>\$1,643.93</b>

Only overages greater than or equal to 0.04 months are shown. This data is sourced from the report "Months Allocated vs Months Used" in the License & Salary System (LicSal) and is refreshed daily.  
 \*Allotted Monthly Average Salaries Used for Initial Allotments (Based on previous fiscal year 6th Pay Period Average Salaries)

## Overspent State PRCs

Fiscal Year	PSU Number	PRC	Allotment	YTD Expenditures	Amount Overspent	Refund Amt Received	Overage Amt Remaining	Penalty Accrued	Penalty Amt Paid	Penalty Remaining
2025		0002	\$675,438.00	\$676,266.33	\$828.33	\$828.33	\$0.00	\$8.28	\$0.00	\$8.28
		0019	\$1,544,336.00	\$1,569,441.66	\$25,105.66	\$25,105.66	\$0.00	\$251.06	\$0.00	\$251.06
		0024	\$305,842.00	\$305,842.27	\$0.27	\$0.27	\$0.00	\$0.00	\$0.00	\$0.00
		0069	\$1,067,205.00	\$1,067,269.51	\$64.51	\$64.51	\$0.00	\$0.65	\$0.00	\$0.65
<b>Grand Total</b>			<b>\$3,592,821.00</b>	<b>\$3,618,819.77</b>	<b>\$25,998.77</b>	<b>\$25,998.77</b>	<b>\$0.00</b>	<b>\$259.99</b>	<b>\$0.00</b>	<b>\$259.99</b>

Overdrafts are waived if the PSU total state PRC overdraft is less than \$5.

## Audit Exceptions - State Overpaid Salaries

Fiscal Year	PSU Number	Overage Dollars	Refund Amt Received	Overage Amt Remaining	Penalty Accrued	Penalty Amt Paid	Penalty Remaining
2025		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Data pulled from 'Classic Exception Impact' report in the License & Salary System (LicSal) as of 02/20/2026.  
 NOTE: Salary audit exceptions begin accruing penalties on January 1, 2026.

# Processing Time

- There will be a single date per month that SBS will process prior year refunds submitted through the Cash App, typically in the week or two following the second zero out around the 15<sup>th</sup>
  - These processing dates will not be the same FRDs as the weekly cash request dates. They will never be processed on Fridays.
  - **The last time SBS will process FY25 refunds before year-end will be mid-June 2026**
  - PSUs will have 3 opportunities to pay their FY2025 refunds and penalties before June 30, 2026
- PSUs can change their amounts to be paid at any point up to 24 hours before SBS processes the PY refunds.

# This banner within the Cash App will be updated for each month.

## Prior Year Refund

[>> Enter Refund](#) [>> View Amount to be paid](#) [>> View Amount Paid](#) [>> View Completed Refund](#) [>> View All Data](#)

PSU

**>> View Amount to be paid**

The week of April 20, 2026 is when the Amount to be paid is going to be processed.



Search: All Text Columns

Go

Actions



Export to Excel



Reset

PSU#	Fiscal Year	Refund Type	Fund	PRC	Grant Year	(a) Amount Due	Due Date	(P) PSU Amount to be paid	PSU Entry Date	PSU Entry Person	PSU Entry Note
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# Timeline for Prior Year Refunds Moving Forward

## 1. August/September

- **Prior Year Overspent (PYO)** and **Prior Year Overused Days (PYD)** will be loaded into the Receivables Module in the Cash App.

## 2. October

- **Penalties (PEN)** will be loaded into the Receivables Module in the Cash App. These will increase by 1% of the remaining unpaid PYO and PYD balance each month.

## 3. September/October

- **Prior Year Salary Overpaid (PYS)** will be loaded into the Receivables Module. LEAs will have until December 31st to correct any salary audit exceptions in LicSal.
- Any exceptions corrected in LicSal until 12/31 will be removed from the Receivables Module, **unless they are paid in the Cash App**. Once they are paid, they **cannot** be removed from LicSal.

## 4. January

- **Prior Year Salary Penalties (PES)** will be loaded into the Receivables Module. These will increase by 1% of the remaining unpaid PYS balance each month.

# Receivables Module in the Cash App

North Carolina Department of  
**PUBLIC INSTRUCTION**

## PSU Cash Application

>>Welcome >>Cash Request >> **Prior Year Refund** >>Data Inquiry >>Data Inquiry - Prior Years shannon\_miller Sign Out

Welcome Shannon Miller

- Your user role is PSU Data Entry for

The PSU Cash Application is for LEA and IPS to enter and inquire the cash requests.

>>To Cash Request - Federal

>>To Cash Request - State

>>To Cash Request - Local

**>> To Prior Year Refund**

>>To Data Inquiry page

# Enter the amount to be returned for each refund type.

## Prior Year Refund

[>> Enter Refund](#)
[>> View Amount to be paid](#)
[>> View Amount Paid](#)
[>> View Completed Refund](#)
[>> View All Data](#)

The week of April 20, 2026 is when the Amount to be paid is going to be processed.

	PSU#	Fiscal Year	Refund Type	Refund Type Name	Fund	PRC	Grant Year	PRC Name	(a) Amount Due	Due Date	(b) PSU Amount Paid	(a)-(b) = Remaining Balance	(P) PSU Amount to be paid	(a)-(b)-(P) = Balance
Fiscal Year: 2025														
<input type="button" value="Enter Refund"/>	000	2025	PEN	Penalties for PYO	STATE	X	X	State Fund	1,412.06	10/1/2025	1,412.00	0.06	0.00	0.06
<input type="button" value="Enter Refund"/>	000	2025	PYM	Prior Year Overused Months	STATE	004	X	K-5 Program Enhancement Teachers	7,834.50	10/1/2025	0.00	7,834.50	0.00	7,834.50
<input type="button" value="Enter Refund"/>	000	2025	PYM	Prior Year Overused Months	STATE	007	X	Instructional Support Personnel - Certified	12,731.55	10/1/2025	0.00	12,731.55	0.00	12,731.55
<input type="button" value="Enter Refund"/>	000	2025	PYM	Prior Year Overused Months	STATE	013	X	Career Technical Education - Months of Employment	5,612.55	10/1/2025	0.00	5,612.55	0.00	5,612.55
<input type="button" value="Enter Refund"/>	000	2025	PYS	Prior Year Certified Salary Overpaid	STATE	X	X	State Fund	4,742.69	12/31/2025	259.94	4,482.75	0.00	4,482.75
Sum									32,333.35		1,671.94	30,661.41	0.00	30,661.41

# Remember to Save after each entry.

Refund Entry List

[Prior Year Refund](#) \ Refund Entry List

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• Refund Info

PSU# \_\_\_\_\_ Fiscal Year **2025**  
 Refund Type **PYM - Prior Year Overused Months** Fund **STATE**  
 PRC# **004 K-5 Program Enhancement Teachers**  
 (a) Amount Due **\$7,834.50** Due Date **10/1/2025**

• PSU Entry Total

Refund Type	Fiscal Year	Fund	PRC	(a) Amount Due	Due Date	(b) PSU Amount Paid	(a)-(b)= Remaining Balance	(P) PSU Amount to be paid	(a)-(b)-(P)= Balance
PYM	2025	STATE	004	7,834.50	10/1/2025	0.00	7,834.50	0.00	7,834.50

• PSU Enter the Amount for this processing period

Enter Amount to be paid

Optional Note

Save

Entry Date

Entry Person

# Prior Year Salary Exceptions

## Refund Entry List

Prior Year Refund \ Refund Entry List

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### PSU Entry Total

Refund Type	Fiscal Year	Fund	(a) Amount Due	Due Date	(b) PSU Amount Paid	(a)-(b)= Remaining Balance	(P) PSU Amount to be paid	(a)-(b)-(P)= Balance
PYS	2025	STATE	4,742.69	12/31/2025	259.94	4,482.75	0.00	4,482.75

### PSU Entry Details

- The small square box "Check or Uncheck All" is for you to check to fill the PSU Amount to be paid box with the Amount Due.
- It can un/check 100 rows at one time. You can also check/uncheck the square box on each row.
- Total Rows = 8    Count Checked Rows = 0    Count Unchecked Rows = 8

(a) Amount Due	<input type="checkbox"/> Check_or Uncheck_All	(P) PSU Amount to be paid	SSN	School	Budget Code	Employee Name	Percent Employment	PSU Entry Person	PSU Entry Date
416.28	<input checked="" type="checkbox"/>	416.28		36500	1X.5110.001.121.36500.000.00.000.00000		100.00%	SHANNON_MILLER	3/20/20
233.72	<input type="checkbox"/>			33300	1X.5110.001.121.33300.000.00.000.00000		100.00%		

# Notes on Prior Year Salary Exceptions

- LEAs can only “Uncheck All Rows” in increments of 100. LEAs with more than 100 PYS rows have to select “Save” and scroll down to move to the next pages to check the remaining rows. Checked rows will move to the bottom and/or last page after they are saved.

Search: All Text Columns		Go	Actions	Save	Export to Excel	Reset				
(a) Amount Due	<input type="checkbox"/> Check_or Uncheck_All	(P) PSU Amount to be paid	SSN	School	Budget Code	Employee Name	Percent Employment	PSU Entry Person	PSU Entry Date	PSU Entry Note
1.53	<input type="checkbox"/>			44400	1X.5210.001.121.44400.0 00.00.000.00000		83.33%			
49.50	<input type="checkbox"/>			38800	1X.5110.010.131.38800.0 00.00.000.00000		100.00%			
64767	<input type="checkbox"/>			59200	1X.5110.001.121.59200.0 00.00.000.00000		100.00%			
1.30	<input type="checkbox"/>			62400	1X.5110.001.121.62400.0 00.00.000.00000		83.33%			
1.37	<input type="checkbox"/>			60700	1X.5110.001.121.60700.0 00.00.000.00000		83.33%			
1.62	<input type="checkbox"/>			54000	1X.5110.001.121.54000.0 00.00.000.00000		83.33%			
1.42	<input type="checkbox"/>			55100	1X.5110.001.121.55100.0 00.00.000.00000		83.33%			
2.10	<input type="checkbox"/>			53100	1X.5110.001.121.53100.0 00.00.000.00000		83.33%			
2.10	<input type="checkbox"/>			56200	1X.5220.013.131.56200.0 00.00.000.00000		83.33%			

|< < 1 2 3 4 5 ... > >| 1 - 100 of 1525

# More Notes on Prior Year Salary Exceptions

- Once paid in the Refunds Module of the Cash App, Prior Year Overpaid Salaries (PYS) are **FINAL. DO NOT** pay them in the Refunds Module unless you are positive that your PSU owes that funding.
- PSUs will have until **December 31<sup>st</sup>** to speak with a Salary Analyst and resolve any salary exceptions, before they will begin accruing penalties on **January 1<sup>st</sup>**.
- Any exceptions cleared in LicSal will update into the Cash App within 12-24 hours.

# Refunded Prior Year Salary Exceptions in LicSal

State Results																		
Action	Reporting Period	LEA	Budget Code	Cert Sal	Payline Gross	YTD Gross	YTD Calc Gross	YTD Days Emp	Total Days Year	Percent Emp	Sch	YTD R7 Absences	YTD \$50 Absences	YTD Unapproved Absences	YTD Months Exp	Exception Message	Exception Amount	Exception Excluded
	7	17000	1X.58300.0006.01310.31600	\$4,100.00	\$4,100.00	\$20,500.00	\$20,207.14	108.50	242.00	100.00	31600	0.00	0.00	\$0.00	4.92857	Payment received	\$0.00	Payment received in the amount of \$292.86

YTD Gross	\$20,500.00
YTD Calculated Gross	\$20,207.14
Exception Message	Payment received in the amount of \$292.86
Exception Amount	\$0.00

# Amounts entered cannot be more than the amount owed.

## Refund Entry List

[Prior Year Refund](#) \ Refund Entry List

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1 error has occurred

- Amount to be paid cannot exceed the Remaining Balance

### Refund Info

PSU# 090 Bladen County      Fiscal Year 2025  
Refund Type PYM - Prior Year Overused Months      Fund STATE  
PRC# 006 School Health Personnel-Position  
(a) Amount Due \$1,113.73      Due Date 10/1/2025

### PSU Entry Total

Refund Type	Fiscal Year	Fund	PRC	(a) Amount Due	Due Date	(b) PSU Amount Paid	(a)-(b)= Remaining Balance	(P) PSU Amount to be paid	(a)-(b)-(P)= Balance
PYM	2025	STATE	006	1,113.73	10/1/2025	0.00	1,113.73	0.00	1,113.73

### PSU Enter the Amount for this processing period

Enter Amount to be paid

Amount to be paid cannot exceed the Remaining Balance

Save

Optional Note

Entry Date

Entry Person

# Balances will change as the Amount to Be Paid is updated.

>> Enter Refund

The week of April 20, 2026 is when the Amount to be paid is going to be processed.

Search: All Text Columns  Go Actions Export to Excel Reset

	PSU#	Fiscal Year	Refund Type	Refund Type Name	Fund	PRC	Grant Year	PRC Name	(a) Amount Due	Due Date	(b) PSU Amount Paid	(a)-(b) = Remaining Balance	(P) PSU Amount to be paid	(a)-(b)-(P)= Balance
Fiscal Year: 2025														
<a href="#">Enter Refund</a>	090	2025	PEN	Penalties for PYO	STATE	X	X	State Fund	1,412.06	10/1/2025	1,412.00	0.06	0.00	0.06
<a href="#">Enter Refund</a>	090	2025	PYM	Prior Year Overused Months	STATE	004	X	K-5 Program Enhancement Teachers	7,834.50	10/1/2025	0.00	7,834.50	7,834.50	0.00
<a href="#">Enter Refund</a>	090	2025	PYM	Prior Year Overused Months	STATE	007	X	Instructional Support Personnel - Certified	12,731.55	10/1/2025	0.00	12,731.55	0.00	12,731.55
<a href="#">Enter Refund</a>	090	2025	PYM	Prior Year Overused Months	STATE	013	X	Career Technical Education - Months of Employment	5,612.55	10/1/2025	0.00	5,612.55	0.00	5,612.55
<a href="#">Enter Refund</a>	090	2025	PYS	Prior Year Certified Salary Overpaid	STATE	X	X	State Fund	4,742.69	12/31/2025	259.94	4,482.75	416.28	4,066.47
Sum									32,333.35		1,671.94	30,661.41	8,250.78	22,410.63

# Summary Report for Amount to be Paid

## Prior Year Refund

[>> Enter Refund](#)
[>> View Amount to be paid](#)
[>> View Amount Paid](#)
[>> View Completed Refund](#)
[>> View All Data](#)

PSU

### >> View Amount to be paid

The week of April 20, 2026 is when the Amount to be paid is going to be processed.

	PSU#	Fiscal Year	Refund Type	Fund	PRC	Grant Year	(a) Amount Due	Due Date	(P) PSU Amount to be paid	PSU Entry Date	PSU Entry Person	PSU Entry Note	School	Budget Code
		2025	PYM	STATE	004	X	7,834.50	10/1/2025	7,834.50	3/20/2026	SHANNON_MILLER			
		2025	PYS	STATE	001	X	416.28	12/31/2025	416.28	3/20/2026	SHANNON_MILLER		36500	1X.5110.001.121.36500.00 0.00.000.00000
Overall Sum									8,250.78					

# Summary Report for All Paid Refunds

## Prior Year Refund

[>> Enter Refund](#)
[>> View Amount to be paid](#)
[>> View Amount Paid](#)
[>> View Completed Refund](#)
[>> View All Data](#)

PSU

### >> View Amount Paid

Select FRD - Display All or Select FRD here -

PSU#	Fiscal Year	Refund Type	Fund	PRC	Grant Year	(a) Amount Due	FRD	(P) PSU Amount Paid	DPI Approved Note	School	Budget Code	Percent Emp	Employee Name
▼ FRD: 3/23/2026													
	2025	PEN	STATE	X	X	1,412.06	3/23/2026	1,412.00					
	2025	PYM	STATE	006	X	1,113.73	3/23/2026	1,113.73					
	2025	PYM	STATE	004	X	7,834.50	3/23/2026	7,834.50					
	2025	PYO	FED	050	2025	1,412.06	3/23/2026	1,412.06					
	2025	PYS	STATE	004	X	259.94	3/23/2026	259.94		31700	1X.5130.004.121.31700.000.00.000.000000	100.00%	
	2025	PYS	STATE	001	X	416.28	3/23/2026	416.28		36500	1X.5110.001.121.36500.000.00.000.000000	100.00%	
Sum								12,448.51					
Overall Sum								12,448.51					

# Summary Report for Fully Paid Refunds Only

## Prior Year Refund

[>> Enter Refund](#)
[>> View Amount to be paid](#)
[>> View Amount Paid](#)
[>> View Completed Refund](#)
[>> View All Data](#)

PSU

### >> View Completed Refund

This report shows all refund types with no remaining balances.

	PSU#	Fiscal Year	Refund Type	Refund Type Name	Fund	PRC	Grant Year	PRC Name	(a) Amount Due	Due Date	(b) PSU Amount Paid	(a)-(b) = Remaining Balance
Fiscal Year: 2025												
<a href="#">View Details</a>		2025	PYO	Prior Year Overspent	FED	050	2025	ESEA Title I, Part A - Basic/Concentration/Education Finance/Targeted Grants	1,412.06	10/1/2025	1,412.06	0.00
<a href="#">View Details</a>		2025	PYM	Prior Year Overused Months	STATE	006	X	School Health Personnel-Position	1,113.73	10/1/2025	1,113.73	0.00
<a href="#">View Details</a>		2025	PYM	Prior Year Overused Months	STATE	004	X	K-5 Program Enhancement Teachers	7,834.50	10/1/2025	7,834.50	0.00
Sum									10,360.29		10,360.29	0.00
Overall Sum									10,360.29		10,360.29	0.00

1 rows selected

1 - 3 of 3

Date

**REFUNDS and REPAYMENTS FORM - For Manual Refund Checks Only**

Please refer to the refund guide when deciding when it is required to send a check back to NC DPI. Please ensure you complete all fields. It is important to provide adequate information for NC DPI to understand the reason for the return of the funds and the original source of funds. Note these are the Refund Types to select from:- Prior Year Overspent- Prior Year Certified Salary Audit Exception- IDEA Maintenance of Effort- Questioned Costs (i.e. Audit Finding)- Sales Tax Refund- TD-19 Tort Insurance/ Capital Improvements

**For State Prior Year Refunds please use the Cash App.**

Email

Contact Name

Phone Number

PSU Type

- Charter School   
  Local Education Agency (LEA)  
 Regional School   
  LAB School   
  Non-Units  
 NC DPI Representative

Select PSU Number and Name

Refund Type

- Federal Prior Year  
 IDEA MoE, Questioned Cost, Sales Tax Refund, TD-19, Proceeds from Sales of Federal Equipment

Provide check details

Check #	Refund Type	Fiscal Year for Original Funds	Grant Year for Original Fun	Months Overused	Source of Original Funds	PRC	Purpose	Object Code	Amount
					3 - Federal				

0



# Refunds and Repayment Form

[Cash Management Website](#)

[Refunds and Repayments Form](#)

# Coming Soon – Other Refund Types Moving to the Receivables Module

- Inadequate Funds Fee (IFF) - \$25 for each incidence
- IDEA Maintenance of Effort (MOE)
- Questioned Costs (QCS)

For questions about  
refunds or the Cash App,  
please email  
[CashMgt@dpi.nc.gov](mailto:CashMgt@dpi.nc.gov).

