School Business Services Blue Book:
PSU Guide to Navigating School Business

Prepared By: Division of School Business Services

Version Date: May 9, 2025

North Carolina Department of
PUBLIC INSTRUCTION

Contents

CHAPTER 1: Communications and Getting Started

Introduction

This guidebook is meant to assist Public-School Units (PSUs) in navigating the various Office of School Business (SBS) operational and compliance requirements. This guidebook will NOT provide step-by-step instructions for how to operate a public school finance department, or an exhaustive list of all necessary compliance elements. It is intended to provide the general tools for how to use NCDPI materials, policies, and other data elements to meet the public school units (PSUs) obligations as they pertain to their receipt of the publics funds for the operations of their public school unit.

All PSUs are required to follow laws and requirements set by federal law, NC law, and the State Board of Education (SBE). All PSUs must meet deadlines for all School Business reports. Failure to meet the deadlines for these reports may result in a noncompliance status, may elevate the risk status of the PSU, and may impact PSU funding.

We have included statutory references, State Board of Education policies, application acronyms, or other definitions of terms within each chapter where applicable. Please be aware that the statutory references may change over time and as such the guidebook provides the links to the authoritative sources for policies and processes that will always override anything written in this guidebook. It is incumbent upon the reader/user of this guidebook to always reference the appropriate authoritative sources prior to making operational decisions. For a full list of terms and definitions, please see Appendix A.

Contents

This guidebook is set up in the following areas that correspond with the general flow of the funding received by the PSUs:

- Student Accounting: It all starts with the students.
- Allotment of Funding: How funds are distributed "allotted" to the PSUs.
- Spending the Funding: How to appropriately record your expenditures.
- Cash Management: Receiving your cash for the expenditures.
- Reporting: How to report expenditures to DPI – UERS Data Files, Surveys, etc.

Later chapters and additional content (e.g. Compensation, Compliance and Monitoring, etc) will be added in future editions. For any questions on the content of the Blue Book, please contact the relevant subject area contact below. We also welcome your feedback – if you have any suggestions or requests for certain topics, please contact SchoolFinancialReporting@dpi.nc.gov.

Now let's get started.

NCID

The North Carolina Identity Management Service – Next Generation (NCID) is the standard identity and access management platform provided by the NC Department of Information Technology. It is a web-based application that provides a secure environment for state agency and local government users to log in and gain access to real-time state resources. An NCID is required to access many DPI systems, including Allotments and Cash.

You can request an NCID from your PSU's NCID administrator. If your PSU does not have an NCID administrator, you will need to select one from a member of your staff and reach out to NC DIT to have their administrator account created. Please note that student UIDs are also connected to this system. If a user was previously a student in NC, their UID may be activated to be used as their employee NCID.

Once you have your NCID, you may request access to the DPI systems necessary to perform your job responsibilities. Upon your first log in to any DPI NCID system, you will be asked to enter your name and email, which will submit a subscription request to DPI staff. They will then review your request and approve your access level. Note that an NCID can only access one PSU's information in each system – if you need to access multiple PSUs, you must have multiple NCIDs.

NCID passwords must also be updated every few months. If you miss this deadline, or need to unlock your account, please visit the NCDIT website for more information.

EDDIE

The Educational Directory and Demographical Information Exchange system (EDDIE) is the authoritative source for NC public school numbers and demographic information and is used by multiple systems at DPI as well as for federal reporting requirements. It is an online application accessible to the public containing PSU information such as local education agency (LEA) numbers, school numbers, select administrative contacts, addresses, grade levels, calendar types, and more. EDDIE does not contain individual teacher or student information. To edit information, a PSU must have an EDDIE administrator that subscribed to the platform with their NCID.

Local Education Agency (LEA) Finance Officers, independent public school (IPS) Directors, and IPS Finance Directors should make sure that their PSU keeps their contact information and interim status up to date in EDDIE. If you are unclear of who at your PSU maintains EDDIE (i.e. the PSU EDDIE Administrator), reach out to EDDIE@dpi.nc.gov. DPI will also be adding fields for PSU Datafile Contacts soon. Please be sure they are kept up to date as well. We will send out a notification in our Newsletter when those titles become available.

EDDIE is also the place where LEAs should submit their new school applications. Your PSU EDDIE Administrator can assist you with this process. Charter schools do not go through this step – their new school numbers are coordinated through the Office of Charter Schools during the Ready to Open process.

Please be aware that complete and accurate information for your PSU in EDDIE is required for fiscal compliance (SAM IDs, PSU contacts, etc). For more information, please visit the SBS EDDIE webpage.

Newsletter

School Business sends out a weekly newsletter targeted to PSU finance staff, typically on Thursdays. Please make sure that you and all relevant staff are subscribed by going to https://public.govdelivery.com/accounts/NCSBE/subscriber/new, entering your email address, then choosing Financial Officers Newsletter from the dropdown list. We recommend that anyone subscribed to any SBS system (Allotments, Cash, LicSal, etc.) also be subscribed to our newsletter so they do not miss important updates. In addition, SBS occasionally sends out surveys to collect information for mandatory legislative reports. If the information collected by the report should be filled out by a member of your PSU's staff in a different department (human resources, SIS manager, etc.) please forward the notification on to them so that your PSU does not miss important submission deadlines.

We also occasionally send out urgent news blasts outside of our weekly newsletters to the finance officers and charter school directors/finance directors as identified in EDDIE. Those staff members are responsible for forwarding those messages to the applicable staff at their PSU. These communications are usually targeted at specific fiscal operational activities rather than general information.

If you would like to view previous newsletters, we also post them to our newsletter webpage.

It is recommended that finance staff subscribe to the NCSIS Newsletter. The Office of Federal Programs and The Office of Exceptional Children also have weekly newsletters. Charter School staff should also be subscribed to the Office of Charter Schools weekly newsletters.

Website

SBS posts any new content, including webinars, surveys, FAQs, and other documents to our What's New homepage. We encourage everyone to make sure this page is bookmarked in your internet browser. From our home page, you can navigate to subject area webpages dedicated to Allotments, Compensation, Student Accounting, and others. Similar to the Blue Book, we are in the process of updating and revising our websites so that they will be user-friendly, intuitive, and accessible for everyone. Please stay tuned for upcoming improvements. We also have our Data Analytics and Reporting Tool (SBSDART) portal, should you have any specific data questions.

About School Business and Contact Information

The [DPI organizational chart](#) is available online.

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                        ┌─────────────────────┐
                        │  Senior Director,   │
                        │  School Business    │
                        │     Services        │
                        ├─────────────────────┤
                        │  Jennifer Bennett   │
                        └─────────────────────┘
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Allotments Section	Data Analytics Section	Program Support Section	SBS Modernization Section	Monitoring and Compliance Section
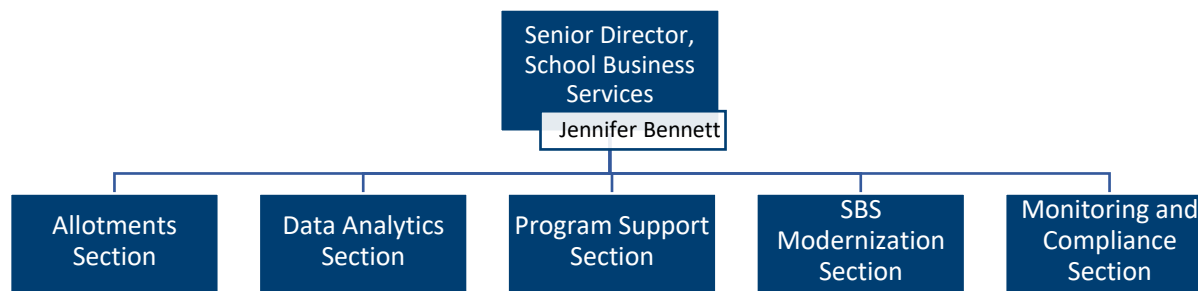
SBS has a variety of distribution lists to assist you with issues or questions you may have. A full list is below. If you do not know who to direct your questions to, please contact School Financial Reporting and we will put you in contact with the appropriate Department at DPI.

Topic	Email
Monthly Datafiles, Chart of Accounts, Surveys, All Miscellaneous Questions	SchoolFinancialReporting@dpi.nc.gov
Allotments	Allotments@dpi.nc.gov
Cash Requests, Refunds, Zero-out	Cashmgt@dpi.nc.gov
EDDIE	EDDIE@dpi.nc.gov
Salary, LicSal	Salary@dpi.nc.gov
SBS Data Analytics and Reporting Tool	SBSDART@dpi.nc.gov
Student Accounting	StudentAccounting@dpi.nc.gov

By using our general email accounts, multiple staff are available to respond quickly to your questions. We also collect those questions for FAQs, guidance documents, and other clarifying materials.

Summer Conference

Each summer, SBS partners with the North Carolina Association of School Business Officials (NCASBO) to host a 2-day conference for LEAs and Charter Schools in Raleigh, typically during the third week in July. Finance, budget, payroll, human resources, and PSU leadership staff are encouraged to attend. SBS will announce the deadline for the discounted room block and registration in the spring in our newsletter as that information becomes available.

[NCASBO](#) and the [Personnel Administrators of North Carolina (PANC)](#) associations provide vital school business and human resources support to PSUs. We encourage you to get in touch with them and sign up for their newsletters.

SBE FINO-000

LEA Finance Officers are required to comply with the experience, education, and professional development requirements set by the State Board of Education in the Professional Certification for NC School Finance Officers policy (FINO-000). In particular, Finance Officers certified by the SBE must receive 24 hours of professional education credits. This should include two CPE hours of conflict of interest training. The policy also outlines the requirements for an Interim Finance Officer, should a school district have a vacancy in this critical position. Charter schools are exempt from this policy; however, they are encouraged to use it as best practice when recruiting and training their finance staff and selecting their finance director.

CHAPTER 2: Student Accounting for Finance Staff

The role of School Business in Student Accounting is to ensure students are counted correctly, those students calculate in ADM (Average Daily Membership), monitor compliance with state law and SBE policy, and provide reports to the legislature and State Board.

The role of the Finance Officer is to understand the funding process and monitor related student counts submitted to the state that impact that funding process and how it may impact any compensation for certain groups of staff.

Student Attendance and Student Accounting Manual (SASA)

The SASA contains highly-detailed explanations for the concepts outlined in this section. The SASA is the State Board of Education policy and the authoritative source for these concepts. It is reviewed and approved by the SBE annually. When updates are approved by the SBE, we will notify the PSUs in our newsletter and when we publish the updated policy manual on our website.

Funding, PMR, and ADM

Schools are funded according to the number of students in membership during the prior school year. To be included in the membership count, a student must be enrolled in a school with a school number over 300 for more than 50% of the school day and meet requirements for age, grade, domicile, and attendance. This is a high-level summary; membership is explained in depth in the Student Attendance and Student Accounting Manual (SASA).

Average Daily Membership (ADM), as it appears in the Principal's Monthly Report (PMR), is the student count used for state funding and reporting at the state and federal level. Students are accounted for in a very specific way to ensure fairness and consistency among LEAs and PSUs. These rules are based on state law and SBE policy and appear in the SASA.

- The **Principal's Monthly Report (PMR)** is run in the Student Information System (SIS) by the school's data manager approximately every 20 instructional days. The report is approved by each principal and again at the LEA level. The PMR contains a series of reports that are calculated during each reporting interval and at the end of the school year. It includes the Average Daily Membership (ADM), Average Daily Attendance (ADA), Membership by Grade, Race, Sex (GRS), and Membership Last Day (MLD).
- In brief, **Average Daily Membership (ADM)** is the sum of the number of days in membership for each eligible student, divided by the number of days in the PMR reporting interval (school month). ADM is calculated first by grade level, then at the school level.
- The Finance Officer or Director needs to work with the PSUs' Data Manager to ensure they have appropriate reports and data as needed from the SIS.

The first two PMRs of the school year contain the ADM reports that will determine your funding allotment for the upcoming year. PMRs 3–9 and Final are used to monitor compliance and for other reporting needs.

Pre-K ADM appears on the PMR to determine a school's size for purposes of the principal's placement on the salary scale. It is not added into the total. PMR 1 is used for this determination.

Funding in Arrears and the Best 1 of 2 Model

Effective July 1, 2024, PSUs will receive initial funding allotments based on the prior year's Best 1 of 2 ADM Report. For more information, please see the Report to the NC General Assembly and Chapter 3: Allotments.

The Best 1 of 2 ADM report compares a school's ADM for Month 1 and Month 2 by grade level. It reports the higher (best) ADM for each grade level and then is totaled by grade level across the PSU.

Table 1: Best 1 of 2 Calculation

	K	1	2	3	4	5	6	7	8	9	10	11	12	13	XG	TOTAL
PMR 1R																
School A	81	102	97	96	106	101										**583**
School B							165	161	174							**500**
School C										309	293	259	243		5	**1109**
PMR 2																
School A	82	101	99	94	108	100										**584**
School B							167	161	168							**496**
School C										308	295	261	241		6	**1111**
Best 1 of 2																
School A	82	102	99	96	108	101										**588**
School B							167	161	174							**502**
School C										309	295	261	243		6	**1114**

Errors that lower ADM

- Overlapping/duplicate enrollments in 2 PSUs: The state will fund a student for only one PSU. Enrollment and withdrawal dates must be correct without overlap.
- Calendar errors: School calendars with the wrong number of instructional minutes or incorrectly entered early release days will lower your ADM.
- Scheduling errors/senior schedules/cross enrollments/community colleges: Incorrect scheduling for individual students may lower your ADM

Role of the Finance Officer

- View PMR 1 and PMR 2 before they are submitted.
  - On the summary report for each school in the LEA, look for any zeroes in the MLD NVIO (Membership Last Day, Nonviolating) columns.
  - Look for school- or grade-level ADMs that are much higher or lower than expected.

- Report any concerns to your SIS coordinator, who should fix any errors or submit a ticket to the SIS help desk.

Legislated Class Size (LCS)

Student Business distributes teacher allotments and monitors compliance with legislated K–3 class size maximums. Not all LEAs or schools within an LEA are required to comply; the Student Attendance and Student Accounting Manual (SASA) lists school and classroom types that are exempt from class size maximums. IPSs are not subject to LCS.

Legislated Class Size Ratios

The LEA-wide class size average is the number of students in the LEA in a standard language arts class for the grade (excluding separate setting classes for exceptional children) divided by the number of lead teachers assigned to the language arts class for that grade. The average is rounded to the nearest whole number.

There are no individual class size maximums during the first 40 days of school; the LEA-wide average remains in effect.

Table 2: Legislated Class Size Ratios

Grade Level	LEA-Wide Maximum Average	Individual Class Maximum After Day 41
Kindergarten	18	21
Grade 1	16	19
Grade 2	17	20
Grade 3	17	20
Combination Class	Based on the grade level of the majority of students, or the lowest grade level if the number of students is equal in each grade	

Allotted Class Size Ratios

Other grade levels are not subject to legislated ratios, however staff are allocated based on the criteria below. Core teachers are allotted based on one per the following allotted ADM and rounded to the nearest one-half position.

Table 3: Allotted Ratios by Grade Level/Span

Grade Level	Allotted per ADM
K	18
1	16
2–3	17
4–6	24
7–8	23
9	26.5

10–12	29

Errors that inflate class size

- Teacher scheduling errors: Teachers with the same name ("Vacant") appear as a single teacher in the report, leading to ratios that are far above the maximum.
- EC/Pullout scheduling: Errors with scheduling pullout sections and EC team teaching may result in classes that appear to be out of compliance.

Role of the Finance Officer

- Check for the above errors when an additional teacher is requested for class size compliance.
- Know both the legislated and allotted teacher/student ratios to avoid over- and understaffing.
  - *Suggested that all PSUs have their own allotment formulas for staffing their schools.*
- Report any concerns to your SIS coordinator, who should fix any errors or submit a ticket to the SIS help desk.

SIS Reporting Deadlines

Data managers and SIS coordinators must submit the required reports by the posted deadline. Failure to meet the deadline may result in financial noncompliance status or placement on an audit watch list.

Role of the Finance Officer

- Finance Officers are copied on the second notification of a missed deadline. To avoid placement in financial noncompliance status or on an audit watch list, you will need to investigate the reasons behind the delay.

Student Accounting Audits

School Business monitors PSUs in annual desk reviews of compliance with legislation concerning the school calendar, instructional time, and class size. Attendance and ADM are monitored to ensure the validity of the data that impacts funding. Audits or investigations may be conducted in response to a concern or complaint, in conjunction with a charter renewal, at the request of the Department of Public Instruction, or for any other reason determined by the Office of School Business.

Role of the Finance Officer

- Ensure that reports are submitted by the deadline to avoid noncompliance status or placement on a financial watch list.
- Ensure that the reported ADM is accurate and represents the students in the school district.

Schools and/or PSUs being audited must provide all required documentation listed below for the current and prior school year. These may be required electronically for a desk audit or available in person for a site visit.

- Student rosters (Active and inactive)

- Staff rosters
- Master schedule
- Bell schedule
- All manual attendance and entry-withdrawal documents
- Any and all other reports as needed

CHAPTER 3: Allotments - Funding Public Schools

Policy and Legislation

North Carolina has a biannual state budget cycle. Members of the General Assembly (NCGA) meet to draft and pass a two-year budget in odd numbered calendar years. This is referred to as the Long Session. The budget becomes effective July 1 of that odd numbered calendar year, regardless if it was passed in June or as late as November. In even numbered calendar years, the NCGA passes an amended budget for the second year of the biennium. This is called the short session. Changes may include school growth funds, adjustments to staff salary scales, and other policy updates.

Each appropriations bill typically has two parts: the Session Law, which includes budget and policy items, and the Conference Report. Session Laws are the ratified bills, whose number contain the session year they were passed in, and its chronological number/chapter in that session of passed legislation (ex the 2023-25 biannual budget is SL 2023-134 as it was the 134th bill passed in 2023). The Committee Report has budget line items with short descriptions (called a snappy). Funds may either be recurring (R), meaning the NCGA plans to allocate them every year, or nonrecurring (NR), which indicates they are only available for a particular fiscal year.

A session law may also codify law into General Statute, or amend or repeal a General Statute. General Statutes are considered the permanent laws of the State, unless they are amended or repealed in Session Law. They are organized by topic. The main chapter of General Statute pertaining to public schools is G.S. 115C - Elementary and Secondary Education. PSUs are also subject to other sections of General Statute (ex §86.10 to 19 of Article 6A of G.S 147 - Cash Management).

Once legislation passes both the Senate and House chambers, it is sent to the Governor for signature. If the Governor does not sign or veto a bill within ten days after it has been presented to them, the bill automatically becomes law (this period is extended to 30 days if the bill is presented to the Governor after the General Assembly adjourned). If the Governor vetoes the bill, it returns to the General Assembly, who may choose to have a veto override vote.

Should new legislation become law that affects public school funding or policy, SBS will send out a notification via our weekly newsletter. We encourage you to read the legislation to get a better understanding of what it entails. Should you have questions about a passed bill, we will also post FAQs and other guidance documents to our What's New page. Our archive of budget bills and FAQs are posted to our K-12 Education Budget page.

Once funding becomes available for DPI to distribute to PSUs, SBS will work in partnership with other DPI program areas to determine whether it should be allocated through an allotment, a directed grant, or a contract.

Role of the Finance Officer

- Review and understand all budget related legislation. That is the authoritative source.
- Review and understand all related documentation provided by SBS on our website.
- Salary information is usually spelled out in the budget bill legislation, it is the responsibility of the Finance Officer to review and understand the legislation governing the compensation for the PSU employees.

Understanding the Allotment Policy Manual

The Allotment Policy Manual contains information on every state or federal allotment that is distributed to NC public schools. The most recent version is posted on our Allotments webpage. Note that it does not contain information on directed grants, contracts, or any other funding not administered by SBS. When updates are approved by the State Board of Education, we will notify the PSUs in our newsletter.

Each allotment policy contains:

- Program Report Code (PRC XXXX) – each allotment is assigned a unique PRC code, which is included in the Chart of Accounts
- Uniform Chart of Accounts Code: Budget code (for more information, see Chapter 4: The Uniform Chart of Accounts)
- Statutory Reference: Legislative reference(s) or CFDA (if federal allotment)
- Type: Dollars, Months, or Positions Allotment
- Term: Period of Availability of PRC (ie: 12, 15, 27 month)
    - Grant period of availability begins July 1 of the year, not when the allotment is received
- Purpose: High-Level Explanation of the Policy
- Eligibility: Specifies LEAs, Charters, Labs, Regional School, or all Public School Units (PSUs)
- Formula: Summation of calculation formulas
- Special Provision: Additional detailed explanations, such as additional requirements or limitations set by legislation or SBE policy.

Schedule of Allotments

The Allotments System is an Apex application that is the public database of the allotments distributed to PSUs, including the amounts by PRC and fiscal year. Finance staff need to log in with their NCID to see detailed information about Allotments processed and to receive Revision notification emails. Public reports are available without a login.

State Allotments Timeline

The Best 1 of 2 Actual of the current year establishes the Allotted ADM for the upcoming year (see Chapter 3: Student Accounting). This data is usually available in November under the Funding in Arrears (FiA) model. State Budget Building begins in December for the next fiscal year. State Planning Allotments are completed after the budget is built and provided to the Office of State Budget and Management (OSBM). State Initial allotments are processed after the Governor signs the budget, or it becomes law without their signature.

State Initial LEAs are processed first, followed by the Base Initial IPSs (Charters, Labs, Regional School). State Grants / Approvals are processed as information is made available from grant program staff (e.x. Exceptional Children, School Nutrition, etc).

All State funds expire June 30 of the fiscal year. If the Allotment Policy Manual specifies that a grant will expire into the following fiscal year, the Allotments section will revert the balance on June 30 (to close our books) and reallot in the beginning of the next fiscal year. For example, PRC 016 Summer

Reading Camps expires October and PRC 069 At-Risk expires in August. However, carryover allowances, even if provided for the grant, are subject to annual state approval by OSBM.

Funding in Arrears

Effective July 1, 2024, all public school units are funded on the Best 1 of 2 ADM from the prior fiscal year under the funding in arrears model required by legislation. Please see the Report to the NC General Assembly for more information.

Under FIA, if a PSU's B1of2 Actual ADM of the current year is higher than its Allotted ADM, SBS will allocate growth funds based on the current year Dollars per ADM Base for the LEA. Should the ADM be lower, that PSU's funding will be held harmless (no decrease in funds) until the following fiscal year, when all allotments are reset.

Funding in Arrears Best 1 of 2 Example: LEA 000
FY 2024-25 Allotted ADM (Best 1of2 Actual FY24): 200
FY2024-25 Actual B1of2 ADM: Growth Determination
If >200 = Receive Growth Funding; If <200 = Hold Harmless (no funding decrease in current FY)
FY2024-25 Actual B1of2 ADM: then becomes FY2025-26 Allotted ADM

Federal Allotments Timeline

Federal Planning work begins in May. Federal Initial Allotments are calculated after State Initial is processed and after all data sets are available to the Allotments Section. Federal Approvals/Allocations are processed 1-2 times a month. Please allow 10 days from receipt of approvals from the program office (ex Office of Federal Programs (OFP), Exceptional Children (EC), Career and Technical Education (CTE)) for Allotments to process. The Reallocation timeline by Grant is determined by OFP, EC, or CTE or when 100 percent of approved awardees have been allotted. Questions regarding specific grants should be directed to program staff supporting that grant. Federal funding is allotted by Grant year and carries forward in accordance with the Grant Award Notic (GAN) governing the grants as established by the Federal government.

State Dollars per ADM

LEAs

The following State PRCs are used when calculating a PSU's Dollars per ADM:

State Initial Allotments (BASE)	
PRC	**Allotment**
0001	Classroom Teachers
0002	Central Office
0003	Noninstructional Support
0004	Program Enhancement Teachers
0005	School Building Administration
0006	School Health Support
0007	Instructional Support
0009	Non-Contributory Employee Benefits
0013	Career Technical Education Positions

0014	Career Technical Education Support
0019	Small County Supplemental Funding
0024	Disadvantaged Student Supplemental Funding
0027	Teacher Assistants
0031	Low Wealth County Supplemental Funding
0034	Academically and Intellectually Gifted
0056	Transportation
0061	Instructional Supplies
0069	At Risk Students
0071	Supplemental Funds for Teacher Compensation
0131	Textbooks
State Initial Allotments (Non-BASE)	
0012	Driver's Training
0015	School Technology
0032	Exceptional Children
0054	Limited English Proficiency
"Kitchen Sink" Allotments	
Specialty Schools (HS Reform)	
Treatment Centers	
Burroughs Welcome	
Teachers and Educators on Loan	
Teacher of the Year (and past TOY)	
Special Small Schools	
Geographically Isolated	
Child and Family Support Teams	
Cooperative Innovative High Schools	
Any remaining special provision allotments from the Initial PRCs	

The LEA Dollars per ADM is the LEA's State Initial Allotments divided by the allotted ADM for that LEA.

The Renewal School District's Initial Allotments are calculated per the regular LEA method. After the Initial Allotment revision has occurred, the funds are then transferred to PRC 0037 as a dollar allotment.

Independent Public Schools (IPS)

The IPS (charter, regional, and lab schools) receive an amount equal to the state funded Dollars per ADM for the LEA in which the IPS is located.

Once the dollar per ADM for a LEA is established, the Independent Public Schools use the LEA Dollars per ADM to calculate their own State Base Initial Allotment. State Base Initial for existing charters is the Dollar per ADM (established at Initial) multiplied by the Allotted ADM.

Other State Funds not in the Base Allocation or allotted in PRC 0036 (Charter Schools) include:

- School Technology
- Connectivity Funds
- Literacy Intervention Funds (charters with grades K-3 only)

Dollars per ADM ($/ADM) Example: LEA 000
FY25 Initial Base Allotment for LEA 000 = $1,000,000
FY Allotted ADM for LEA 000 = 200
FY25 $/ADM (allotted) = 1,000,000 / 200 = $5,000
FY 25 **Unallotted** $/ADM = $ 50   (Total PRC 009 Non-Contributory Employee Benefits / Total Allotted ADM for the State)
LEA 000's **FY25 $/ADM = $5,050**   Therefore, the IPSs within LEA 000 will receive a Base funding of $5,050 per ADM.

New IPSs

State Base Initial for new charters is the Dollar per ADM multiplied by the Projected ADM (from the Office of Charter Schools) multiplied by 50 percent. The remaining 50 percent is allocated after the Best1of2 Actual ADM is established (November/December annually). Please note that SBS will not allot funds to any new IPS until their Certificate of Occupancy is received from the Office of Charter Schools.

Local funds generally are not received until invoiced, with support of SIS reports (see the Local Per Pupil Funding section below for more information). In addition, federal funds are typically not available until October. As a result, **50 percent of the state allotment is likely the only funding available to new IPSs from July to November for start-up costs and operational expenses.**

ABC Transfers in the Allotments System

An ABC Transfer is the process used to transfer allowable funds from one Program Report Code (PRC) to another for funding flexibility. Please review the Allotment Policy Manual for PRCs with allowable ABC Transfers. Only LEAs can request an ABC Transfer.

In the Allotment System, there is an ABC Transfer Module tab. Each module tab has guidance on how to enter this information.

Local Per Pupil Funding

Local funding for PSUs does not move through DPI. Instead, PSUs receive their local funds from their local government. Counties fund their public school students by providing the county appropriations to the LEA. The LEA is responsible for providing the proportional share to the IPSs based on the students' LEA of residence. Charter Schools often have students from several LEAs.

Once they receive the Transfer Requests from the IPSs, they will transfer the funds to those schools. For more information about the procedures for the transfer of local payments to charter schools, including an FAQ document, please see the Office of Charter Schools website and our website.

It is important for the LEA FO, Charter School Finance Director, and County Financial Officer to work together on this important funding source. The best source of information on this process is your LEA Finance Officer.

CHAPTER 4: Uniform Chart of Accounts (COA)

Why a Uniform Chart of Accounts?

The General Assembly enacted law that required a uniform reporting system for all local school units, effective July 1, 1976 (G.S. 115C-12(18)). As a result, DPI has a Standard Required Reporting of student, personnel, and fiscal data. The system provides the Legislature, general public, and other agencies with a consistent guideline of how funds are used by various groups obtaining public funds (state, federal, local, etc.). This G.S. applies to all PSUs.

The COA is a numerical system that provides detailed information about each expenditure, including its source, purpose, and type of expenditure. DPI expanded sections of the COA in 2019 to include extra digits, with the hope of providing needed flexibility for all PSUs as well as to enable DPI to capture critical data and accommodate modern financial ERP flexibility requirements. All vendors must accommodate the full COA as prescribed by July1, 2026 – for more information, see Chapter 5: Datafiles. Grant year was required to be included by July 1, 2024.

See the COA webpage for additional detailed information. It includes the full COA (excel version with all code combinations by PRC) as well as definitions of each section below.

Breakdown of the COA Budget Codes
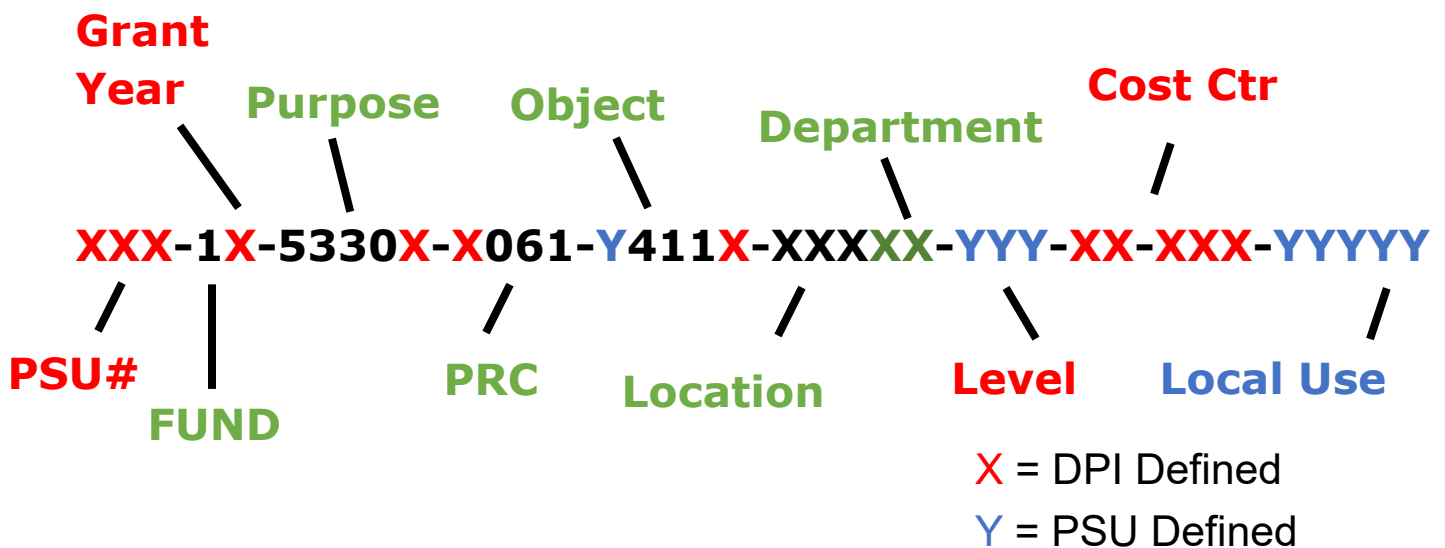
The COA is composed of:

PSU Numbers

- First 3 digits
- Will help ensure records for mapping to federal and other databases as may be required by IT for system configurations.

- To be populated by vendors to transmit any of the UERS datafiles that are required for reporting to DPI. This includes all data under this statute and as may be required by DPI, not just SBS.
- Vendors will attach this in the file transmissions to DPI, and it may not be part of the coding the PSUs will use in their financial software, depending on how various vendors have configured their software.

Fund Code (Source of the Money)

- Two Digits
- First Digit is the source of the money
  - 1X = State Public School Funds (SPSF). These are the funds allocated by the General Assembly for the School Districts.
    - *As we have more and more State Grants, the Grant year in the 2nd digit may be required.*
  - 2X = Local Current Expense Funds (County Appropriation). These are the funds allocated by the County Commissioners to the local school district.
  - 3X = Federal Funds. These are the funds allocated by the Federal Government under various legislated Titles - i.e., Title I, Title III, IDEA – Title VI-B, etc.
  - 4X = Capital Funds (can be only used for capital needs). These funds come from State and county sources primarily.
  - 5X = Child Nutrition Funds
  - 6X/7X = Enterprise Funds (self-funded like Child Care Services)
  - 8X = Other Local Funds (grants and other specific funds)
- Second Digit will carry the grant year; for example, 34 would represent Federal funds from grant year 2024
  - Due to NCFS (State) system requirements, DPI and the PSUs have moved to GRANT YEAR specific accounting effective July 1, 2024. This is required for federal grants and could impact state grants that are multi-year.

Purpose Code (Why the Expense)

- Five Digits
- First digit explains WHY the expense exists
  - 5000 series = Instructional Services (ex. School-related)
  - 6000 series = Administrative/System-Wide Support (ex. Central Office)
  - 7000 series = Ancillary Services (ex. School Nutrition)
  - 8000 series = Non-programmed Charges
  - 9000 series = Capital Outlay
- Second digit (Function Code) explains who/which department
  - 100 series = Regular Instruction
  - 200 series = Special Needs
  - 400 series = School Administration
  - 500 series = Operations
  - 600 series = Finance/HR Services

Program Report Code (PRC) - Funding

- Four Digits
- This section of the COA shows the categories or "pots" of money provided by the different funding sources (first digit of the fund code)

- The PRC provides definitions and rules as to how the funds may be used. They restrict the use of funds. The Allotment Policy Manual provides the statutory references and other rules for each PRC.
  - 0001 = Classroom teachers
  - 0069 = At-Risk Students
  - 0061 = Classroom Materials

Object Code (What is the Expense)

- Five Digits (YXXXX – Y is Munis specific)
- This section defines the type of expenditure, or what it's being used for
- The first digit is used by the newer Enterprise Resource Planning (ERP) systems to help define Comprehensive Annual Financial Reporting (CAFR) designations. PSUs will work with their individual vendors related to the coding needed for their financial systems.
  - 1 = Assets
  - 2 = Liabilities
  - 3 = Equity
  - 4 = Revenue
  - 5 = Expense
- The second digit gives the broad type of expense, and the remaining three define what the expenditure is within those types.
  - 1000 = Salary
  - 2000 = Benefits
  - 3000 = Services
  - 4000 = Supplies
  - 5000 = Capital

Location, Department, and Level Codes

- Location Codes are 3 digits and are typically school numbers plus 2 trailing zeros, or 00000 for Central Services.
  - Sometimes PSUs may have Department numbers (2 digits) within Central Services
- Level codes are 3 digits and can be coded for central office or at the school level
  - Funds that the schools control directly typically have a SCH-SCH combination
  - Funds that are for the schools but controlled by a central office department will typically have a SCH-DEPT code combination
  - Funds controlled by Central Services could also carry a 000-SCH/DEPT code combination depending on type of expenditure

Cost Center Codes

- Five digits
- This was previously the USE 2 code for local use, which has now moved to the "Project" 2-digit code and expanded with an additional 3 digits.
- This allows the tracking of program costs across multiple PRCs and object codes when needed
- DPI has reserved 100-499; these numbers have not yet been defined.
- PSUs may use 500+ for their use.

Project Code (Local Use)

- Last 5 digits

- This code is defined locally and is used to help categorize expenditures by locally defined programs
- They can be used to help capture the costs for major initiatives such as our 1-on1 laptop project (17), choral expenses (18), etc. Most of these codes will likely be used and defined by your PSU Central Office and cannot be individually defined.
- Most of these codes will likely be used and defined by the PSU Central Office and cannot be individually defined.
- If a PSU department thinks they need these codes, then they should meet with the Finance Officer or Director to discuss.

CHAPTER 5: Datafiles

Uniform Education Reporting System (UERS)

UERS is the legislated mandatory accounting system specifications and processes designed to help ensure standard, and accurate reporting of accounting activity by the school systems in order to maintain uniform reporting of the use of various funds to the state. Monthly data file processing usually occurs on the **second business day of the month** to capture the PSU's prior month's financial and payroll data. Please note that at least one datafile contact at each PSU **must be available on-site** during the two business days following the submission deadlines to answer any questions that occur related to their datafiles.

The PSU Datafile Schedule is posted on the website. There are currently four data files that are mandatory and need to be submitted to SBS. These are summarized below. Reminders are emailed to PSUs the week before the data files are due.

To facilitate the submission of the files, all PSUs must contract with a DPI-approved Enterprise Resource Planning (ERP) system that is capable of constructing files in a way that SBS can accept. Some of the vendors that PSUs currently use include LINQ, Sylogist, Oracle, and Tyler. Contact SystemsModernization@dpi.nc.gov for vendor approval.

Navigate to School District Financial Operations section on the website for file specifications.

Monthly Financial Report (MFR)

The MFR is a file listing the LEAs and IPS General Ledger Balances at the end of each reporting period. This file is used for reporting and data analysis. The last MFR file of the year (Period 13) is used for the Annual Financial Report (AFR) which produces the per pupil expenditure information by LEA/CS in addition to other information shown in the Statistical Profile that is published annually.

House Bill 6 (1996 Regular Session of the 1995 General Assembly) mandated that DPI modify/expand UERS to provide information on the use of funds at the PSU and school level. PSUs must report all their expenditures down to the school number or location level using the "location" section of the account number. The location section is the five digits immediately following the object number in the LEA Statewide Chart of Accounts.

The MFR contains 18 fields, including account codes, reporting period, and account amounts (beginning budget balance, month and year to-date expenditures, encumbrances, ending budget balance).

General Expense

General Expense/Accounts Payable file contains a record of all non-payroll salary-related checks for the month. It is a snapshot for that period only and does not include any changes, should a PSU move the fund source of the original expense. information is collected from Public School Systems for reporting and analysis. This file contains all vouchers during the reporting period and has 11 fields (PSU information, voucher information, account codes, transaction amounts).

Payroll Detail

Payroll information is collected from Public School Systems for reporting, analysis and compliance. The datafile consists of 52 fields, including employee personal information, employment information, account codes, payroll information, and absence information. Data is interfaced into NCDPI's Salary Compliance System to validate employees are paid in compliance with State and Federal laws. LEAs can review the results via reports on DPI's Licensure/Salary website. Refunds are processed annually based on non-compliance, with required salary compliance for certified and school administration staff. For more information, see Chapter 8: Salary, Compensation, and Licensure.

Payroll Summary

This file is a summary of payroll activity throughout the fiscal year. Payroll information is collected from Public School Systems for reporting, analysis and compliance. Data from 33 fields is interfaced into NCDPI's Salary Compliance System to validate employees are paid in compliance with State and Federal laws. LEAs can review the results via reports on DPI's Licensure/Salary website – for more information, see chapter 8: Salary, Compensation, and Licensure.

This file accommodates the position numbers used by the PSUs to ensure position control for all staff at the PSUs, no matter the funding source. This field is currently optional but is likely to be required within the next two years, by July 1, 2028. DPI is currently analyzing its reporting requirement to establish any base coding required by DPI. Most of the digits will be locally defined by the PSU.

Our data analytics team reviews the raw data for errors such as bad dates, record count analysis, dollar percentage analysis, duplicate records, etc. As we review the data for inconsistencies, we work with PSUs and their vendors for corrections. This process typically takes a week.

After the data files are reviewed, reports are created on the SBS DART. PSUs can view the following reports: PSU Invalid Codes, PSU Remaining Allotment Balances, PSU Overspent PRCs, PSU Allotment vs. Remaining Budget, PSU Monthly MFR Details, PSU Cash Zero Out Report, and PSU Zero Out Analysis. For more information, see Chapter 6: Reports.

Common Errors

The below errors are the most common issues that prevent or delay the submission of datafiles:

- File naming conventions were not followed
- Missing required fields
- Incorrect field lengths
- Invalid characters
- Too many or too few zeros
- Missing grant years
- Invalid account codes

Please work with your vendors to ensure timely and correct datafile submissions. Delayed responses pause the processing for all PSUs.

CHAPTER 6: Reports and Data Analytics

SBS collects and reports on wide variety of topics to various platforms, which are detailed below. They are intended to provide information to PSUs, General Assembly representatives, researchers, members of the public, and other government agencies.

SBS Data Analysis and Reporting Tool (SBS DART)

The SBS Data Analysis and Reporting Tool (SBS DART) is the platform that SBS uses to publish monthly MFR data. Public reports are available, as well as PSU only reports – users should log in with their NCED Cloud account to access them. Contact your PSU's SIS team to gain access to NCED Cloud.

New reports are being built monthly. We welcome feedback from PSUs for new tools to assist you with your financial processes. Please contact SBSDART@dpi.nc.gov to request additional resources or offer suggestions to enhance what is currently available.

PSUs can view the following reports on Dart under PSU Reports:

- PSU Invalid Codes
- PSU Remaining Allotment Balances
- PSU Overspent PRCs
- PSU Allotment vs. Remaining Budget
- PSU Monthly MFR Details
- PSU Cash Zero Out Report
- PSU Zero Out Analysis
- And many other reports

Cash Management Reports

PSUs can view the following reports in the PSU Cash Application under the Data Inquiry section:

- Data Inquiry – FRD
    - Cash request history by a specific Funds Requirement Date
- Data Inquiry – PRC
    - Cash request history by a specific Program Report Code
- All Requests
    - All cash requests for the fiscal year
- Funds Available to Request
    - A list of the available to request amount by PRC and Grant Year (Federal only) using the following formula: Allotment minus the cash request(s)
- Chart
    - A visual bar graph of the Allotment Amount = Available to Draw plus Cash Approved Amount.

Surveys

When the General Assembly requires SBS to report on information that is not included in any of the datafiles, we collect that information via Qualtrics or various other systems, such as the SS200 or SS300. When a new survey opens we will post it to our What's New page as well as in the reminders in our newsletter. Prompt response to our data requests ensures that we report accurate information to the General Assembly and avoid delays during the budget planning process.

CHAPTER 7: Cash Management

The allotment of funds establishes a PSU's authority to draw cash. Finance Officers and Directors are responsible for ensuring that their PSU's Cash requests are based on allowable expenditures from payroll/salaries, utilities, rent, and other accounts payables entries.

Please note that once a federal or state PRC allotment has expired or fully reverted, PSUs may no longer request cash for those PRCs and are responsible for paying any overspent cash from local funds.

Please contact CashMgt@dpi.nc.gov with any questions pertaining to this chapter.

Banking Information

PSUs must establish and maintain an ACH bank account with the State Treasurer's Office to receive cash. To do so, or to update your PSU's information, please submit the ACH Bank Account Authorization Form, including a Bank letter, original deposit slip, or voided check. Temporary checks will not be accepted.

PSU Cash Application

The PSU Cash Application (PCA or Cash App) is the cash management system that DPI uses to process your cash requests, including monthly zero outs, and where certain types of refunds are reflected. PSUs must use their NCID login credentials to register. You will need multiple NCIDs if you need access to multiple PSUs. There are two user roles: PSU Data Entry users can request cash and PSU Inquiry Only can view requests. PSUs should have at least two (2) PSU Cash Entry users in the system to ensure there is a backup at their location. They should also subscribe to the SBS weekly newsletter to receive important information relating to the Cash App. Please note that we will verify all subscription requests for this system with the LEA Finance Officer or IPS Director.

See the Cash Management section of our website for webinars and other detailed supporting information regarding how to use the PCA.

Cash Request Timelines

SBS processes cash requests weekly. Typically, PSUs have a deadline of Monday at 11:45PM for the Friday Funds Requirement Date (FRD). Emergency cash requests have a Tuesday at 12 noon deadline to meet the Friday FRD. The cash calendar is located on the Welcome page in the PSU Cash Application. Variations to the cash calendar (ex state or federal holidays) will be notified in the weekly FBS newsletter.

All PSUs must adhere to State and Federal Cash Management laws and policies. Please review G.S. 147-86.12 for guidance on how money is required by law to be deposited with the State Treasurer. We are also receiving weekly cash overdraft reports from the State Treasurer and notifying the schools to clear their account negatives.

Zero Out

Zero out is the term we use when we are making a cash certification (negative or positive) to your State Treasurer's account to bring your cash balance in line with the prior month's expenditures. It typically occurs within the first two weeks of the month. During the zero out, SBS compares the PSU State and Federal Year-To-Date Cash request to their Year-To-Date Expenditures for the following funds: State Public School Fund (SPSF), School Tech (PRC 0015), SBSM (PRC 0153), and Federal Funds by grant year. Please ensure that SBS can pull back excess cash from your bank account, or you may incur penalties.

Note that the zero out will reflect all FRDs (not Monday requests) within the previous month. Cash requested on a Monday will not be included in the zero out unless its FRD is within that month. Due to how the federal funds have to process with the Office of the State Controller, the negative and positive federal cash transactions for LEAs are processed as two separate batches on back-to-back days. All zero out transactions for IPSs typically occur on the same day. Please wait for all batches to process for the week before looking at the data and document your general ledgers accordingly.

PSUs should NOT rely on the YTD zero-out process to cover cash needs. The zero-out process is meant to be a small adjustment to adjust for actual expenditures. It is NOT meant to be an official monthly cash requisition process. Proforma Reports, Monthly Needs assessments and other tools should be used by the PSUs to ensure they request sufficient cash timely for checks being released during the month. Do not order more cash than is needed to cover current expenditures. **The zero out should be less than 2 percent of the cash requested for the month.**

Zero-out entries can be viewed in the Cash App. Federal entries will be identified by PRC and grant year. State entries will be identified under the PRC column as State or State PRC (PRC 0015 for School Tech).

View SBS DART located on the FBS home page for a detailed State cash zero-out report including YTD expenditures and YTD cash requests with Trend Data.

Refer to your monthly data files and other reports from your financial software to identify discrepancies.

Refunds

PSUs receiving Federal and State cash may have a need to periodically return funds back to NC DPI. Depending on the type of refund, refunds or repayments should be made either through the PSU Cash Application (PCA or Cash App), or via a manual check using the Refunds and Repayments Droplet Form.

DPI systems are going through a modernization phase and these processes will continue to evolve. Changes will be communicated, and this guidance document will be updated as those enhancements are made.

At this time the Cash App can be used for requesting, and in limited instances, returns of Federal and State Funds for open PRCs. In most situations, a manual paper check must be submitted along with an electronic submission of information (ie the Droplet form above and posted to our website) associated with the check for closed PRCs.

Note: As a general rule, only cash that the PSU has a right to should be returned through the cash systems. Using the PCA at this time to return cash increases the available cash balance. A manual

check will result in funds being returned to NC DPI and the original source of funds, and are not made available to the PSU. The details behind the various reasons for returning cash are discussed in the charts below along with how to return cash.

Refunds in the PCA for Cash Overages

Cash overages should be refunded and repaid through the PSU Cash Application (PCA) for open PRCs. To process refunds in the PCA, follow the steps below:

1. Create negative cash request in the PCA

- PCA request will be the net amount of expenditures + sales tax reimbursed combined.
    - Example:
        - Cash request $100,000.00 for the week,
        - Sales tax refunds received by the PSU $1,000.00 for the same PRC,
        - The PCA allows more than one entry per FRD so you can enter the $100,000.00 cash request and ($1,000.00) return or the net amount of $99,000.00
- Due to the current system limitations, PSUs can only return up to the amount that they have requested for the fiscal year.
    - Example:
        - YTD cash request in PRC181 is $1,000.00.
        - Sales tax is $1,100.00.
        - The entry can only be up to ($1,000.00).
        - PSU should wait until adequate funds are drawn.

2. Do not forget to create a contra account transaction using sales tax account 04720 (previously object code 472 in Chart of Accounts) in budget.

CHAPTER 8: Salary, Compensation, and Licensure

Due to ongoing School Business Modernization work, this chapter is under construction and will be updated in a future edition of the Blue Book.

Please see our website for LicSal and salary audit guides and resources. Note that the manuals below contain critical information necessary for a variety of PSU staff responsibilities, including Human Resources, Finance, and Accountability. Finance Officers and Directors are responsible for making sure their PSUs are in compliance with all state and federal compensation legislation and SBE policies.

NC Public School Personnel State Salary Manual

The Salary Manual contains highly-detailed explanations for the concepts outlined in this section. It is the State Board of Education policy on these topics and the authoritative source for these concepts. It is reviewed and approved by the SBE annually, typically following the passing of the state budget in the General Assembly. When updates are approved by the SBE, we will notify the PSUs in our newsletter and when we publish the updated policy manual on our website.

We also publish the Salary Schedules, which include the state-legislated certified salaries (such as teachers, principals, etc) and salary ranges for non-certified personnel. Finance staff should also review the North Carolina Public Schools Benefits and Employment Policy Manual, which is maintained by the Office of Licensure and Educator Preparation. It includes the SBE policies on leave, holidays, longevity, tenure, and employment classifications.

CHAPTER 9: Compliance and Monitoring

The Monitoring and Compliance Section provides oversight for a number of programs and initiatives that contribute to the success of students in North Carolina each year. The Monitoring and Compliance Section (MAC) routinely conducts consolidated fiscal monitoring activities for public school units covering numerous Federal & State programs simultaneously.

Due to ongoing School Business Modernization work, this chapter is under construction and will be updated in a future edition of the Blue Book.

Appendix A

Definitions and Acronyms

APM – Allotment Policy Manual; The manual of all allotments/PRCs managed by SBS. It does not include grants or other funding that SBS does not distribute.

Appropriation - Funds allocated for various departments of government set aside by formal action for specific use. Allows money to be spent; is not an actual expenditure record.

ADM - Average Daily Membership; The number of days a student is in membership at a school divided by the number of days in a school month or school year. Used for a variety of reports and funding sources.

Best 1 of 2 – Best ADM of the first or second month

Carryover - Unexpended funds that are allocated and if unused, roll to the following fiscal year. Not all PRCs are permitted to carryover. The APM will state whether a PRC is permitted to carryover.

COA - Chart of Accounts; Numerical system that provides detailed information about each expenditure, including its source, purpose, and type of expenditure.

Charter Schools – Publicly funded, privately governed schools that are exempt from many state and local laws governing public schools, but are required to meet performance and operational standards. Charter schools are nonsectarian and tuition-free.

EDDIE - Educational Directory and Demographic Information Exchange; The source for NC school information and school numbers, administrative contacts, school types, grade levels, calendar types, program types and addresses.

IPS - Independent Public School; Charter schools, regional schools, and laboratory schools

LEA - Local Education Agency; SBS uses this term to denote a traditional school district operated by a public board of education for a city or county. However, its definition may vary depending on which body is using it. For example, USED refers to all public schools (districts and IPS) as LEAs.

MFR – Monthly Financial Report; submitted by all PSUs and is the basis for several SBS processes and reports (ex. The monthly zero out)

NCASBO - NC Association of School Business Officials

NCGA - NC General Assembly; Allocates state funds for public schools and passes legislation that directs education policy in North Carolina.

NCID - The standard identity management and access service provided to state, local, business and citizen users by the Office of Information Technology Services. It is required to access several DPI systems.

OSBM - Office of State Budget and Management

PMR - Principal's Monthly Report

PPE - Per Pupil Expenditure

PRC - Program Report Code

SAM - System for Award Management, is the official U.S. government portal where organizations and businesses register to do business with the federal government. Also known as UEI in EDDIE.

SBE - State Board of Education; Charged with supervising and administering public education funds and policies for all NC PSUs. The Board consists of the Lieutenant Governor, the State Treasurer, and 11 members appointed by the Governor and confirmed by the General Assembly. These 11 members include three at large representatives and eight from designated educational districts across the state. Members serve eight-year terms. The North Carolina Superintendent of Public Instruction serves as the Board's secretary but is not a voting member.

SBSDART - SBS Data Analysis and Reporting Tool

SBS - School Business Services

SIS - Student Information System; Used for attendance, grading, discipline and online registration. Also used for ADM. Infinite Campus (IC) replaced PowerSchool as NC's SIS effective July 1, 2025.

UERS – Uniform Education Reporting System; Requires LEAs and charter schools to submit data in a specific format. Applies to all data, not just financial data.

USED - United States Department of Education; Provides federal assistance to state and local education agencies and works to ensure equal access (e.g. disadvantaged, disabled, at-risk students) by enforcing federal laws prohibiting discrimination in programs that receive federal funds. They establish policies related to federal education funds, administer distribution of funds and monitors their use, and collect data and oversee research.

Zero-out – Monthly process by which excess state or federal cash held at the end of the month is taken back from the PSUs by DPI.

Appendix B

Chart of Accounts Structure Summary

Segment	Segment Purpose	Current UERS COA Digits	Expanded UERS COA Digits**	Characters*	Notes
PSU	Denotes PSU number	3	3	XXX	Ensure with records for mapping to Federal and other databases as may be required by DPI IT for configuration
Fund	An accounting entity with a self-balancing set of accounts; Funds defined in 115C-446	1	2	XX	2nd digit added to segregate funds by Grant Year (Primarily Federal [3X] but may apply to some State grants)
Purpose	Reason for the expenditure (Why)	4	5	XXXXX	DPI expansion to 5. Note: There is a differing use for Balance Sheet accounts in Munis (vendor) which will be in the object code segments as defined below
PRC	Program report code. Plan of activities or funding allotment	3	4	XXXX	DPI expansion to 4. DPI defines 1000-2999; remainder has some defined codes for LEA use not allocated by DPI
Object	1st digit defines account type. Defines service or commodity obtained for expenditures (What)	3	5	YXXXX	Munis-specific coding for Y: 1XXXX – Assets; 2XXXX – Liabilities; 3XXXX – Equity; 4XXXX – Revenue; 5XXXX – Expense; Traditional objects in digits 2-4 of expense, with DPI expansion in 5th.
Location	Location of service or commodity (Where)	3	5	XXXXX	DPI may eventually need to add 2 digits to the 3 digit school number to match or meet federal coding
Department (Local Use 1)	Budget Manager	3	3	YYY	Department number when used to indicate Budget Manager or Supervisor; New numbers to be established to allow

					for sub-department and division reporting.
Level (Local Use 2)	To indicate school level, system wide, or CO expenditure	2	2	**XX**	
Cost Center	To track program costs across multiple PRCs and Objects when needed	0	3	**XXX**	DPI reserving 100-499; Local use 500+
Project	To track grants, capital projects, or special projects within a PRC	0	5	YYYYY	Local use only
	Total	22	37		

* X is uniform chart. **X** in red is new. Y in blue is locally defined.

** The New COA is currently used by the ERP vendors Tyler/Munis and Oracle.

Appendix C

SBS Manuals

[Allotment Policy Manual (APM)](#)

[School Attendance and Student Accounting Manual (SASA)](#)

[Salary Manual](#)

Program Area Manuals

[Benefits and Employment Policy Manual](#)

[Student UID System Training Materials](#)