

FY 25-26 Closeout Independent Public Schools

May 14th, 2026

IPS Closeout Timeline / Key Dates

| Date | Action Item |
|---------------------------------------|---|
| Monday, 6/22/26 | 4:00 p.m. deadline to request cash for the final FY26 Funds Requirement Date (FRD). Note: There will be no emergency cash request for the final FRD. |
| Tuesday, 6/30/26 | June data file submission due prior to midnight. |
| Wednesday, 7/1/26 | DPI will pull all data files beginning after 12:01 a.m. |
| Wednesday – Friday 7/1/26 – 7/3/26 | Data file contacts and pertinent finance staff to be available for contact by DPI if needed. |
| Monday, 7/6/26 | DPI will process and post June 2026 YTD Cash Zero Out |

Cash Request Deadlines

- Maintains alignment with North Carolina Office of State Budget and Management deadlines.
- Ensures that DPI has time to request cash from the United States Department of Education.
- Allows schools to hold funds through your final check date of June 30th.

Requesting Cash App Access

Go to the [Cash App](#) and log in with your NCID.



PSU Cash Application

A NCID is required to use this system. Click [here](#) to apply or manage your NCID and password. (for a new NCID click "Register!" in the bottom of the blue box) To edit data in the system subscribed users must login to the system using their own NCID Login. After three unsuccessful attempts to login, account will be locked. NCID users will be required to re-set their passwords approximately every three months, NCID will send the user a reminder email.

PSU Cash Application

Username

Password

Remember username

Sign In

All information entered into this system may be viewed by authorized personnel in your local school system and by the North Carolina Department of Public Instruction.

This is a restricted site. Access is restricted to authorized school and LEA personnel. If you have been assigned a username and password, enter them appropriately to proceed to the site.

June Expenditures

- All personnel paid from state funds must be paid for time worked in June by June 30th.
- Salary expenditures, including those in allotments that carry over, may not be carried into July 2026.
- Checks must be issued by the date due. All state obligations must be paid by June 30th.
 - State funds may be used only for goods and services that have been received. Payments made before receiving goods/services are subject to repayment and audit findings.
 - FY27 funds may not be used to pay for FY26 expenditures.
- Federal grant expenditures may be paid after June 30th only if the grant end date is September 30th, and the expenditures were approved in the applicable grant year budget.
- State and Federal encumbrances should be liquidated by June 30th.

Action steps to take now:

- Ensure data file and finance staff contacts are updated in EDDIE (cell phones and extensions).
- Review DART reports and make the necessary corrections:
 - DART 102—Invalid Codes
 - DART 104—PRCs Expenditures Over Allotments
 - **NEW—FIN101: Monthly Actions
- Plan for June
 - Review timelines for receiving goods/services
 - Set a cut-off date for new POs
 - Align personnel calendars to ensure availability during the closeout correction period.

Action Step: Datafile/Finance Contacts in EDDIE

IPS Screen **Create A New Staff Record**

IPS Name

IPS Number

Q Go Actions

Row text contains 'Donna' X

| Edit | Fiscal Year | Institution ↓ | Staff Title Desc | Interim | Name Prefix Description | First Name | Middle Name | Last Name | Name Suffix | Email | Updated By | Staff Change Date | Office Phone Number | Mobile Number |
|----------------------|-------------|---------------|-------------------------|---------|-------------------------|------------|-------------|-----------|-------------|-------|-----------------|-------------------|---------------------|---------------|
| Edit | 2026 | 23A000 | Business Manager | No | | Donna | | Mabry | | | shelly_bullard1 | 06-MAY-26 | | |
| Edit | 2026 | 23A000 | Finance Director | No | | Donna | | Mabry | | | shelly_bullard1 | 06-MAY-26 | | |
| Edit | 2026 | 23A000 | LicSal Administrator | No | | Donna | | Mabry | | | shelly_bullard1 | 07-JUL-25 | | |
| Edit | 2026 | 23A000 | Vendor Datafile Contact | No | | Donna | | Mabry | | | shelly_bullard1 | 16-JUL-25 | | |

1 - 4

CANCEL

SAVE

Delete Staff Record

STAFF RECORD MAINTENANCE

* School Year : 2025-2026

* IPS Name : Pinnacle Classical Academy

* IPS Number : 23A

* Staff Title : Finance Director ?

* Interim : No

Name Prefix :

* First Name : Donna (If position will be filled later enter: Vacant) ?

Middle Name : ?

Last Name : Mabry ?

Name Suffix :

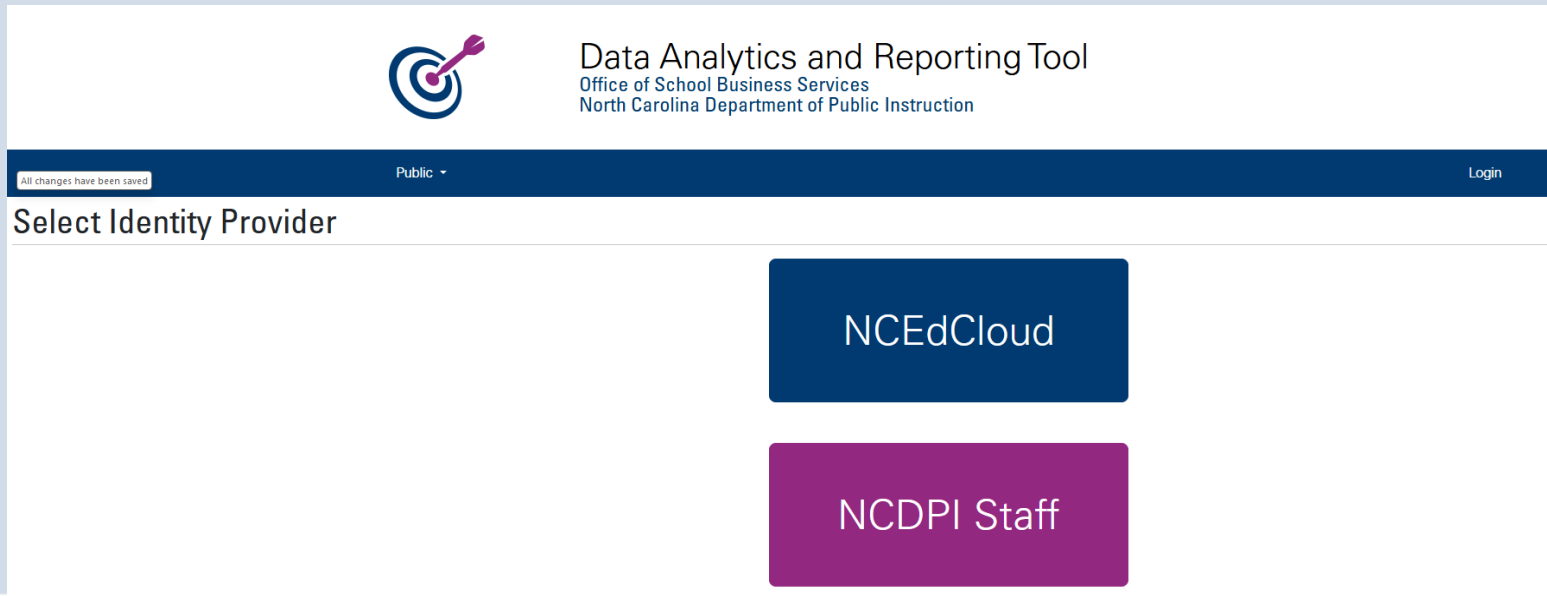
* Email :

* Office Phone Number : Please use format including extension (999-999-9999x99999)

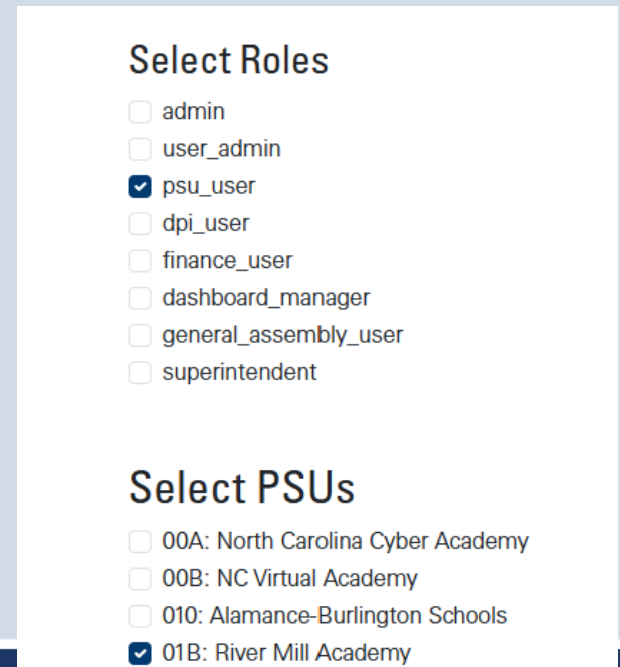
* Mobile Number : Please use format (XXX-XXX-XXXX)

Requesting DART Access

- Go to [SBS DART](#)
- Log in with your UID information—NC EdCloud Login Info
- If you are a Finance Officer requesting access for the first time, you will select the psu_user role and then select your PSU.
- Approval can take up to 24 business hours



The screenshot shows the login interface for the Data Analytics and Reporting Tool. At the top left is a target icon with a red arrow. To its right, the text reads: "Data Analytics and Reporting Tool", "Office of School Business Services", and "North Carolina Department of Public Instruction". Below this is a dark blue navigation bar containing a "Public" dropdown menu and a "Login" button. A message "All changes have been saved" is visible on the left. The main content area is titled "Select Identity Provider" and features two large buttons: "NCEdCloud" in a dark blue box and "NCDPI Staff" in a purple box.



This screenshot displays the role and PSU selection options. Under the heading "Select Roles", there is a list of checkboxes: "admin", "user_admin", "psu_user" (which is checked), "dpi_user", "finance_user", "dashboard_manager", "general_assembly_user", and "superintendent". Below this, under the heading "Select PSUs", there is another list of checkboxes: "00A: North Carolina Cyber Academy", "00B: NC Virtual Academy", "010: Alamance-Burlington Schools", and "01B: River Mill Academy" (which is checked).

Where to find reports:



Data Analytics and Reporting Tool

Office of School Business Services
North Carolina Department of Public Instruction

Public ▾ Superintendents ▾ **PSU ▾** Internal DPI ▾ Finance Office ▾

Cody Edwards ([Logout](#))

The SBS Data Analysis and Reporting Tool provides reports available through NCEDCloud account.

PSU Allotments ▾

PSU Expenditures ▾

PSU Historical Reporting ▾

101. Current Monthly Financial Report

102. PSU Invalid Codes

103. PSU Remaining Allotment Balance

104. PSU Over-Obligated PRCs

105. PSU Allotment vs. PSU MFR Budget

106. PSU Monthly Financial Report - All Reporting Periods

107. MFR Full Details

108. State PRCs - Reported Expenditures Greater Than Allotments

201. Current Month Cash Zero Out

202. PSU Zero Out Analysis


203. Overspent - YTD CASH

700. Fiscal Year 2024 - 25 Salary Overage

CFO101. CPE Credits Transcript

FIN101. Monthly Actions

maintaining PSU financial data reports. There are internal and public reports available. Users who need access to internal reports must be logged in with their NCDPI account.

 North Carolina Department of
PUBLIC INSTRUCTION
301 N. Wilmington Street
Raleigh, NC 27601
(984) 236-2100

NCDPI LINKS

[Education Directory](#)



FIN101

Click here to access information from DART 102-Invalid Codes

Click here to access information from DART 104-PRC Expenditures Over Allotments

Not Applicable to Independent Public Schools

PSU Monthly Actions

Reporting Period: 9
MFR Data As Of: April 7, 2026
Allotment Data As Of: April 20, 2026

| Category | Item Count and Dollar Amount | Description |
|--|------------------------------|--|
| 1. Invalid Codes | 3 (\$3,429) | If any codes from the most recently submitted MFR do not match an allowable account code combination as reflected in the chart of accounts, then the PSU should correct the codes in the next monthly file submission. This could be due to a purpose or object code not being an allowable expense for the PRC entered. Additionally, any federal PRCs submitted without a grant year should be corrected in the next monthly file submission. PSUs do not receive cash for invalid code expenditures. |
| 2. Allotment vs Expenditures | 3 (\$14,470) | Remaining Allotment Balance is calculated as Allotment minus Year to Date Expenditures. PRCs with Year to Date Expenditures greater than Allotment should have expenditures reduced in the next monthly file submission. Reducing expenditures may require moving expenses to an allowable PRC with sufficient funds or from state or federal to a local account. During the second zero out process each month, cash will be pulled back if the total amount overexpended for all PRCs included in the 'STATE' category in Cash App (shown in red font) is at least \$1. |
| 3. Allotment vs Obligated Funds | 3 (\$14,470) | Obligated Funds are calculated as Year to Date Expenditures + Encumbrances. PRCs with Obligated Funds greater than the Allotment should have expenditures or encumbrances reduced in the next monthly file submission. Reducing expenditures may require moving expenses to an allowable PRC with sufficient funds or from state or federal to a local account. |
| 4. Days Allotted vs Used | () | Some PRCs are allotted by months or days of employment. If more months or days are used than are allotted at year-end, then the PSU must refund the dollar equivalent of the overage as calculated by the average statewide salaries used for initial allotments (based on previous year's 5th pay period average salaries). Any overages not corrected will begin accruing 1% monthly penalties starting in October of the following fiscal year. |
| 5. Salary Overpaid Exceptions | () | Positions paid in excess of the certified salary must have the overage refunded. Exception details can be found in LicSal under Exceptions > Overpayments. Any exceptions not corrected will begin accruing 1% monthly penalties starting in January of the following fiscal year. |

1. Invalid Codes

The expense code is missing the grant year

Invalid Codes

From the most recently submitted MFR do not match an allowable account code combination as reflected in the chart of accounts, then the PSU should correct the codes in the next monthly submission. This could be due to a purpose or object code not being an allowable expense for the PRC entered. Additionally, any federal PRCs submitted without a grant year should be corrected in the next monthly file submission. PSUs do not receive cash for invalid code expenditures.

| Fiscal Year | Reporting Period | Fund | PRC | Purpose | Object | Grant Year | Invalid Reason | Year To Date Expenditures |
|-------------|------------------|------|------|---------|--------|------------|--------------------|---------------------------|
| 2025-26 | 10 | 3 | 0050 | 53300 | 02290 | X | MISSING GRANT YEAR | \$3,966.91 |
| 2025-26 | 10 | 3 | 0060 | 52100 | 02310 | X | MISSING GRANT YEAR | \$68.64 |
| 2025-26 | 10 | 3 | 0060 | 52100 | 02340 | X | Invalid Code | \$251.43 |
| | | | | | | | | \$4,286.98 |

As were reported if no data appears here. Only includes funds 1 and 3.

The expense code is not found in the chart of accounts

2. Allotment vs Expenditures

to remain compliant. If the number of items for a category is greater than 0, that means the PSU needs to take action on that category. Click the number of items/

Allotment vs Expenditures

Allotment Balance is calculated as Allotment minus Year to Date Expenditures. PRCs with Year to Date Expenditures greater than Allotment should have expenditures reduced in the next submission. Reducing expenditures may require moving expenses to an allowable PRC with sufficient funds or from state or federal to a local account.

second zero out process each month, cash will be pulled back if the total amount overexpended for all PRCs included in the 'STATE' category in Cash App (shown in red font) is at least \$1.

| Fiscal Year | Reporting Period | Fund | PRC | PRC Description | Grant Year | Will Cash Be Pulled Back | Year To Date Expenditures | Allotment | Amount Overexpended | Remaining Allotment Balance |
|--------------|------------------|------|------|-------------------------------------|------------|--------------------------|---------------------------|---------------------|---------------------|-----------------------------|
| 2025-26 | 10 | 1 | 0029 | Behavioral Support | X | No | \$13,251.72 | \$0.00 | \$13,251.72 | \$0.00 |
| 2025-26 | 10 | 3 | 0050 | ESEA Title 1, Part A - Basic Grant | 2024-25 | No | \$84,300.66 | \$83,380.07 | \$920.59 | \$0.00 |
| 2025-26 | 10 | 3 | 0060 | IDEA - Section 611 Grants to States | 2024-25 | No | \$58,735.14 | \$58,437.09 | \$298.05 | \$0.00 |
| Total | | | | | | | \$156,287.52 | \$141,817.16 | \$14,470.36 | \$0.00 |

only dollar allotments. Excludes PRCs that are allotted via positions/months/days, are not allotted, or are guaranteed.
 PRCs in PRC 0068 are combined with PRC 0069 and compared to the PRC 0069 allotment (at-risk/alternative schools)
 Reporting PRCs are excluded from the cash controls process (will NOT have cash pulled back):
 - Allotted via positions/days/months or with no allotment
 - That do not have cash requested via the STATE category
 - 5 (special dollar guaranteed allotment)
 - 1 (textbooks - PSUs can expend funds from carry over reserves)

You never received the cash

Expenses reported in your data files

Actual allotment

Expense amount that needs to be coded to an allowable PRC with funds available

3. Allotment vs Obligated Funds

order to remain compliant. If the number of items for a category is greater than 0, that means the PSU needs to take action on that category. Click the number of items

Allotment vs Obligated Funds

Obligated Funds are calculated as Year to Date Expenditures + Encumbrances. PRCs with Obligated Funds greater than the Allotment should have expenditures or encumbrances reduced in the next file submission. Reducing expenditures may require moving expenses to an allowable PRC with sufficient funds or from state or federal to a local account.

| PRC Number | Fiscal Year | Reporting Period | Fund | PRC | PRC Description | Grant Year | Year To Date Expenditures | Encumbrances | Obligated Funds | Allotment | Amount Overobligated | Unobligated Funds |
|--------------|-------------|------------------|------|------|-----------------|------------|---------------------------|-----------------|-----------------------|-----------------------|----------------------|-------------------|
| | 2025-26 | 10 | 1 | 0036 | Charter Schools | X | \$9,477,815.00 | \$139.00 | \$9,477,954.00 | \$9,477,815.00 | \$139.00 | \$0.00 |
| Total | | | | | | | \$9,477,815.00 | \$139.00 | \$9,477,954.00 | \$9,477,815.00 | \$139.00 | \$0.00 |

Includes only dollar allotments. Excludes PRCs that are allotted via positions/months/days, are not allotted, or are guaranteed. Expenditures in PRC 0068 are combined with PRC 0069 and compared to the PRC 0069 allotment (at-risk/alternative schools)

Expense amount that needs to be coded to an allowable PRC with funds available or liquidated

Audit Survey

- Check the weekly newsletter for the questionnaire link to verify that each IPS has engaged, or is in the process of engaging, an independent certified public accountant for the annual financial audit covering the period from July 1, 2025 through June 30th, 2026.
- By request, SBS is working on an audit specific tab for charter schools on our webpage. A part of that process will be creating a list of the most predominately used audit firms for charter schools.

FY 27 UERS Data Transmissions

As you gear up for FY27, you can find the MFR/Financial submission dates below. This information can also be found on [the Financial and Business Services website](#):

| Datafile | Due Date |
|-----------|--|
| July | 08/04/2026 (Tuesday) |
| August | 09/02/2026 (Wednesday) |
| September | 10/02/2026 (Friday) |
| October | 11/03/2026 (Tuesday) |
| November | 12/02/2026 (Wednesday) |
| December | 01/05/2027 (Tuesday) |
| January | 02/02/2027 (Tuesday) |
| February | 03/02/2027 (Tuesday) |
| March | 04/02/2027 (Friday) |
| April | 05/04/2027 (Tuesday) |
| May | 06/02/2027 (Wednesday) |
| June | 06/30/2027 (Midnight, Wednesday night) |

SBS Summer Conference

Our annual summer conference will be **Thursday, July 23, 2026**. Please hold that date and be aware that it will be at the [Embassy Suites in Cary, NC](#).

The discounted [Room Block](#) is open and will be available until July 1st, so please jump on those rates and secure your room.

We have revamped the conference schedule and our professional learning sessions offerings.

Thank you for your continued participation in our conference! We will send out more information in the coming weeks.

Contacts:

Cash and Zero Out Questions:

CashMgt@dpi.nc.gov

Chart of Accounts/Other Questions:

SchoolFinancialReporting@dpi.nc.gov

Salary/LicSal Questions:

Salary@dpi.nc.gov

Allotment Questions:

Allotments@dpi.nc.gov

DART System Questions:

DG-SchoolBusiness-DART@dpi.nc.gov

EDDIE

EDDIE@dpi.nc.gov

Questions?