

School Business Services

North Carolina Department of Public Instruction



April 17, 2025

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

[FBS Homepage](#)

FY 2026 Legislative Update - All PSUs

The Senate released their [budget \(SB257\)](#) earlier this week. To assist PSUs, we have posted a summary of those appropriations to public schools on our [What's New page](#), including their proposed salary increases for PSU staff, compared to the Governor's recommendations. The House has not yet released their budget at this time; however, we will continue to provide updates via our newsletters as the long session progresses. Please contact SchoolFinancialReporting@dpi.nc.gov if you have any questions.

FY2024-25 Allotment Update - All PSUs

The following items of interest are being allotted next week:

- Various State PRCs – ABC Transfers and other conversion requests
- Federal PRC Allotment approvals as received

FY2025-26 State Planning Allotments

Thank you to everyone who attended one of our planning webinars. We have posted the presentations to our [What's New page](#) for those that couldn't attend.

Additional Planning information and resources have also been published to the same section. Planning inquiries are still being compiled for updates to the FAQ document.

FY2025-26 Federal Planning Allotments

Federal Planning allotments are underway, status updates will be provided via newsletter or email blast. Please use prior year information and indirect cost rates for planning until those items can be updated.

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

ESSER Expenditure Overages – All PSUs

So that we can FINALIZE the reporting for ESSER Funds, we need all the PSUs to have a focus on clearing expenditure overages for your ESSER Grants so that the April Datafiles reflect final expenditures accurately. None of these corrections should involve cash, as all cash was provided up to your authorized funding levels and these are simply expenditures reported over those authorized allotments in your MFR files.

What reports can PSUs use to locate expenditure overages for ESSER Funds?

A. Expenditure and Allotments Data for 2024-2025 worksheet

1. Navigate to [COVID Funds Section](#) of the website
2. Look under Expenditure and Allotment and
3. Download the report
4. Go to the green Expenditures_PSU tab
5. Type the PSU number in the green filter at the top of the spreadsheet
6. Filter to see the negatives in the column labeled "\$ Balance"
7. Move expenditures to an allowable Fund and PRC

or

B. The PSU Overspent PRCs – Expenditures

1. Navigate to [SBS Data Analysis and Reporting Tool \(SBS DART\)](#)
2. Select Report 106. PSU Overspent PRCs – Expenditures
3. Download To Excel
4. Filter ESSER PRCs
5. Move expenditures to an allowable Fund and PRC

Please move these expenditures so that these reports will no longer reflect as overspent.

These reports do not reflect cash that has been received. This is not a refund of cash. Nor can the change require any cash from these closed federal grants. The expectation is that PSUs move ESSER expenditure overages and have the changes reflected in April's data files.

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

PRC 181 Required 20% Set-Aside to Address Learning Loss - All PSUs

Despite U.S. Department of Education (USED) discontinuing the annual reporting of ESSER funding, NCDPI is still required to ensure legislative compliance with the use of ESSER funds as written in federal legislation. To ensure both NCDPI and the PSUs meet this compliance requirement, we are requesting the PSUs to complete this survey.

All PSUs with allotments for PRC 181 should complete the survey. This survey is similar to the ESSER annual reporting forms but focused solely on PRC 181 Learning Loss. To complete, you will need data on expenditures for PRC 181, categorized by activities/interventions to address Learning Loss, from March 2020 to March 2025. (See Instructions document for list of activities/interventions.) It may also be helpful to have the approved budget/plan for PRC 181.

The survey form and the Instructions document have been posted to the NCDPI website under "[What's New](#)." (Scroll down the page to the section titled "PRC 181 Learning Loss.")

Please read the Instructions document on how to complete the form and definitions. All completed forms are due by **May 31, 2025**, and can be submitted online at [PRC 181 Learning Loss](#).

If there are questions about completing the PRC 181 Learning Loss report, please contact SchoolFinancialReporting@dpi.nc.gov.

Questions? Contact SBS.

TOPIC	EMAIL
Allotments	Allotments@dpi.nc.gov
Cash Requests, 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
Monthly Datafiles, Chart of Accounts	SchoolFinancialReporting@dpi.nc.gov
Student Accounting	StudentAccounting@dpi.nc.gov

Deadline Reminders

ALL PSUs

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

LEAs

DUE DATE	TOPIC	NEWSLETTER
04/17/2025	April ABC Transfers	03/21/2025
04/18/2025	21st Century Community Learning Centers 2nd and 3rd Installment Requests	03/28/2025
04/24/2025	April PSBCF, PSBRRF, and NBPSCF Lottery Distribution Requests	04/10/2025
05/16/2025	May ABC Transfers	04/10/2025
06/12/2025	Final ABC Transfers	04/10/2025

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