

# Allotment Transfer Report Guidelines - As required per G.S. 105.25(3)

## 1) Purpose of the document:

This document provides a guidance for the Allotment Transfer Report and instructions to accurately provide the necessary information to DPI. Each finance officer has received an Excel template via email from the Division of School Business, the file is named “*ABC Transfers FY2020 LEA XXX.xlsx*”. Where “XXX” reflects your LEAs number. Each finance officer is required to complete the template to provide the required data elements as stated in Session Law 2017-57, SB 257, § 115C-105.25.

Email completed template to [Michael.Ray@dpi.nc.gov](mailto:Michael.Ray@dpi.nc.gov) by October 31, 2020

Per legislation, Each LEA shall make the required information available on their website by **October 15 of each year.**

## 2) Legislation

Each LEA shall make the following information available on their website by October 15 of each year.

A description of each allotment transfer that increased or decreased the initial allotment amount by more than five percent (5%), including all of the following information:

- a. The amount of the transfer.
- b. The allotment category into which the funds were transferred.
- c. The purpose code for the funds following the transfer.
- d. A description of any teacher positions fully or partially funded as a result of the transfer, including all subject areas taught by the teacher in the position.
- e. The educational priorities that necessitated the transfer

The Department of Public Instruction is required to compile the information from the 115 LEAs for 2019-20, and provide an aggregated report to the Joint Legislative Education Oversight Committee and Fiscal Research.

In order for the Division of School Business to be able to compile the data, it is very important that the file layouts are not changed. Please do not delete any columns or lines as this will affect our ability to merge files from all districts.

## 3) Excel report template and table Layout

### A. Records with prepopulated values by Division of School Business

The Division of School Business compiled the data in the template as following:

- Downloaded all the individual ABC transfers in the Allotment system for your LEA, for 2019-20.
- Calculated the initial allotments after adjustments for Higher of the 1st or 2nd Month ADM, Charter Schools, NC Virtual Schools to reflect the amount of funds in each PRC accessible to the LEA.
- Assessed if each individual transfer decreased the PRC it was transferred from by 5% or more, OR increased the PRC it was transferred to by 5% or more.
- Only those transfers that met the 5% or more threshold were included in the template. *Transfers between PRC 130 and 131 are excluded from this report.*

LEA should verify the accuracy of the values in the table provided by DPI in the excel file and contact [Michael.Ray@dpi.nc.gov](mailto:Michael.Ray@dpi.nc.gov) if any discrepancies are noted.

**Table Layout**

| Column | Column Name                                  | Description   |
|--------|--|---|
| A      | Sort Key (DPI Index)                         | For internal DPI use (original file order). <i>DO NOT MODIFY/CHANGE the value of this field.</i>  |
| B      | Unique ID (FY-LEA-PRCfrom-PRCto-TransAmount) | For internal DPI use (combination of Fiscal Year, LEA number, PRC transfer origination, PRC transfer destination and Transferred Amount value. <i>DO NOT MODIFY/CHANGE the value of this field.</i>                                       |
| C      | FY   | Fiscal Year the record row refers to.   |
| D      | Transfer Type                                | Allotment transfer type (Dollar, Position, Months).   |
| E      | LEA  | District's Number in 3 digit format (with leading zeroes included).   |
| F      | LEA Name                                     | District's Name.  |
| G      | Transfer from PRC                            | Indicates Program Report Code (PRC) that the transfer originated from.  |
| H      | Transfer from PRC Name                       | Indicates Program Report Code (PRC) Name that the transfer originated from.   |
| I      | Transfer to PRC                              | Indicates Program Report Code (PRC) that the transfer amount was sent to.   |
| J      | Transfer to PRC Name                         | Indicates Program Report Code (PRC) Name that the transfer amount was sent to.  |
| K      | Initial Allotment (from PRC)                 | The Initial Allotment amount of the PRC where the allotment was transferred from. Note that Initial Allotment includes adjustments for Higher of the 1st or 2nd Month ADM, Charter Schools, NCVPS.  |
| L      | Initial Allotment (to PRC)                   | The Initial Allotment amount of the PRC where the funds were transferred to. Note that Initial Allotment includes adjustments for Higher of the 1st or 2nd Month ADM, Charters and NCVPS.   |
| M      | Transfer Amount                              | The amount of the transfer  |
| N      | Need Explanation?                            | Explanation for record rows flagged "Yes" are needed and you must complete the missing items (refer to section "3 – List of items LEA must complete" in this document).<br>To see complete list with all records, go to Allotment System. |

## Records with values to be completed by LEA

List of items the District must complete (refer to excel file “ABC Transfers FY2020 LEA XXX.xlsx”, tab “ABC Transfers LEA Source”)

| Column          | Column Name                            | Description  |
|-----------------|--|--|
| <b><u>Q</u></b> | Purpose Code                           | <p>Purpose Code associated with the funds that were transferred.</p> <p>If more than one purpose code was used for a single ABC transfer, list each purpose code separately by duplicating the record DPI provided; Duplicate the <u>entire</u> line (<i><b>DO NOT MODIFY/CHANGE the value of "Sort Key" and "Unique ID" fields</b></i>) - more information below in the instructions on how to complete the report).</p>  |
| <b><u>P</u></b> | Purpose Dollar Amount                  | <p>Amount of the funds associated with the purpose code following the transfer.</p> <p>For ABC transfers associated with only one purpose code, this amount will be identical to the value of "Transfer Amount" field in Column “M”</p> <p>If there were more than one purpose codes used for the expenditures associated with the transferred funds (i.e. if you had to insert a line and duplicate the record as mentioned above), value in this row in Column “P” will be lower than the value of “Transfer Amount” in Column “M” (in the same row). More information below in the instructions on how to complete the report</p> |
| <b><u>Q</u></b> | Teacher Position(s) Affected? (Yes/No) | <p>Preset field with allowed values of <u>“Yes” or “No”</u>.</p> <p>Answer “Yes” if any teacher positions, fully or partially funded, were funded as a result of the transfer. Otherwise select "No".</p> <p>If you select "Yes", you must also answer questions in columns "Affected Grade Level", "Affected Subject Area", "Is this EC?" and “FTE of Teachers Funded”.</p>   |
| <b><u>R</u></b> | Affected Grade Level                   | <p>Grade Level of the teacher(s) in column Q.</p> <p>This field is preset and allowed values are <u>"Elementary", "Middle", "High", “Combined Grades” or "Alternative"</u>.</p>  |
| <b><u>S</u></b> | Affected Subject Area                  | <p>All subject areas taught by the teacher(s) in column Q.</p> <p>This field is preset with allowed values of <u>“CTE”, “ESL”, “Math”, “Language Arts”, “Science”, “Social Studies”, “Health PE”, “Multiple Subjects” or “Other”</u>.</p>  |
| <b><u>T</u></b> | Related to EC?                         | <p>If the teacher(s) is an EC, select “Yes”.</p> <p>This field is preset with allowed values of <u>“Yes” or “No”</u>.</p>  |
| <b><u>U</u></b> | FTE of Teachers Funded                 | Enter the FTE of the teachers funded as a result of the transfer.  |
| <b><u>V</u></b> | Educational Priorities                 | Enter any educational priorities that necessitated the transfer.   |

#### 4) Extra help on how to complete the excel report form

1. Read all sections of this document (“ABC Transfer Report Guidelines.docx”). It explains ABC transfer report and how to properly complete it.
2. Open excel file with the report you received from NC DPI by email from [Michael.Ray@dpi.nc.gov](mailto:Michael.Ray@dpi.nc.gov)
3. Save the excel file report on your computer. Make sure the saved name is format “ABC transfers FY2020 LEAXXX.xlsx” - where the “XXX” in the file name indicates your LEA number (for example, Wake Co report name will be “ABC transfers FY2020 LEA920.xlsx”).
4. Click on tab “ABC transfers LEA Source” in the excel file report – this is the actual report you will be completing.
5. Verify the reported allotment transfers agree with your records (columns C through M in the excel file).
6. Enter **Purpose code** (column “O”) and **Purpose Dollar Amount** (column “P”)
  - a. Single Purpose code for the transferred amount listed in column M  
If you have used only one purpose code for the ABC transfer indicated in column “M”, enter the purpose code in the column “O” and amount of the transfer in column “P”. The “Purpose Code”, enter the Purpose Code for the funds following the transfer
  - b. More than one Purpose Codes for the transferred amount listed in column M  
If several purpose codes were used for a single ABC transfer, duplicate the record by inserting a row below the record and copy and paste the record in the inserted (blank) row.  
If you have used more than 2 purpose codes, insert more than one row and copy and paste the original record provided to the inserted rows. After that, enter each purpose code separately in the duplicated record.

Make sure that the total amounts for the purpose codes equal the transfer amount.
7. Complete record value of “Teacher Position(s) Affected? In column “Q” – This field is formatted to accept only following values: “Yes” or “No”. You should select “yes” if a teacher was funded as a result of the transferred funds. You can either type it in or chose from the drop down menu available on the right side of the cell (you have to click on the cell to see the drop down arrow).
8. Complete field “Affected Grade Level” in column “R” – This field is formatted to accept only following values: “Elementary”, “Middle”, “High”, “Combined Grades” or “Alternative”.  
Grades are considered as follows:

|             |   |
|-------------|---|
| Elementary  | K-5   |
| Middle      | 6-8   |
| High        | 9-12  |
| Combined    | any combination of the above (Elementary, Middle or High)/    |
| Alternative | any grade in an alternative, EC, hospital or ungraded school. |

You should select the appropriate grade span for the teacher(s) who was funded as a result of the transfer. If no teacher was funded as a result of the transfer, no entry is necessary. If more than one teacher was funded as a result of the transfer, duplicate the lines to add more entries. You can either type it in or chose from the drop down menu available on the right side of the cell (you have to click on the cell to see the drop down arrow).

9. Complete field “Affected Subject Area” in column “S” – This field is formatted to accept only following values: “CTE”, “ESL”, “Math”, “Language Arts”, “Science”, “Social Studies”, “Health PE”, “Multiple Subjects” or “Other”. You can either type it in or chose from the drop down menu available on the right side of the cell (you have to click on the cell to see the drop down arrow).
10. Complete field “Is this EC?” in column “T” – Select yes if the teacher(s) were teaching in the EC classrooms. This field is formatted to accept only following values: “Yes” or “No”. You can either type it in or chose from the drop down menu available on the right side of the cell (you have to click on the cell to see the drop down arrow).
11. Provide the FTE of the teachers funded as a result of the transfer for each “affected Grade Level” and “Subject”, as provided in columns R, S, and T.
12. Complete field “Educational Priorities” in column “V” – Enter any educational priorities that necessitated the transfer. This field is not restricted and will accept any value.
13. Save the file and send via email to Michael Ray, Business System Support Specialist of School Business at [Michael.Ray@dpi.nc.gov](mailto:Michael.Ray@dpi.nc.gov) **by October 31, 2020**

## 5) Questions

If you have any questions regarding the allotment transfer report or need help with clarifying how to complete the report, contact Michael Ray via email at [Michael.Ray@dpi.nc.gov](mailto:Michael.Ray@dpi.nc.gov) or call (984)-236-2451.