

Explanation Document - Payment Worksheet Template

To support the legislative requirements seen below, a templated payment worksheet is provided. The template is set up for nine monthly payments. The methodology used and template may need to be adjusted for districts with varying school calendars. While not required, nine monthly payments was the most frequently used methodology for payments.

Supplemental Information: Per GS115C-218.105 (d): *“The LEA shall also provide each charter school to which it transfers a per pupil share of its local current expense fund with all of the following information within the 30-day time period provided in “Payment” above. This information shall be sent via email to the charter school point of contact.”* There are three required elements within this section (see Part 1-3 below).

Part 1: *“The student membership numbers used to calculate the per pupil share of the local current expense fund.”*


Part 1 of the “Payment” Template ensures that transparency and consistency exist in how the total student membership is calculated across all PSUs in the funding calculation. Student membership should be calculated based upon the ADM of the LEA and charter schools in their district. Total calculations based on actuals cannot be made until all PMRs are submitted to the LEA. Charter school ADM should be sent via the “Transfer Request” Template to LEAs. As noted in the guidance document, if a charter school does not provide the PMR in a timely manner, an LEA could consider using prior month ADM for that district to calculate monthly transfer amounts to ensure the remaining charter schools are paid timely. The LEA would then have to reconcile the difference once information is received.

The student membership of the virtual academies is also captured in the template for subsequent calculations in Part 2.

<u>ADM (Monthly)</u>	July	August	September	PMR 1 October	PMR 2 November
XXXX County Public Schools					
Charter School 1					
Charter School 2					
Total				-	-
NC CYBER ACADEMY					
NC VIRTUAL ACADEMY					



LEA(s) should populate ADM for the district and all charters in its district for each month. Once populated, the template automatically calculates the overall percent of students, which is then used in the funding calculation in Part 2 of the template.



Percent of Students (Monthly)			
XXXX County Public Schools			
Charter School 1			
Charter School 2			
Total		0.00%	0.00%

Note: Be sure to check formulas as rows are added to each section. The excel file is not locked due to the varying nature of each LEA and charter school.

Part 2: “How the per pupil share of the local current expense fund was calculated.”

Part 2 of the “Payment” Worksheet Template ensures transparency and consistency in how the Per Pupil Share is calculated including which types of funds outside of the local appropriation are included in the calculation.

In this section of the template, LEA(s) input four amounts:

1. Monthly appropriation *(Note: the 1st PMR appropriation will be higher as it contains funding received during July through September)*
2. Fines and Forfeitures
3. Miscellaneous Fees
4. Virtual charter enrollment

Local Receipts Included in Appropriation	(Note the initial distribution in October will contain receipts from July - October)					
County Appropriation						
Fines and Forfeitures, if applicable						
County Late Filing Fees, if applicable						
Other Appropriation (update as needed)						
Other Appropriation (update as needed)						
Other Appropriation (update as needed)						
Less amount owed virtual charter schools			\$0.00	\$0.00	\$0.00	\$0.00
Total				\$0.00	\$0.00	\$0.00
Per Pupil Funding Calculation - Appropriation				\$ -	\$ -	\$ -
Appropriation Distribution						
XXXX County Public Schools						
Charter School 1						
Charter School 2						

A specific calculation section has been created for virtual charter ADM. Virtual charter school funding is removed prior to calculating the per pupil share in the template. To complete this section, enter the total per child per year amount for virtual academies (\$790) and the number months you pay charter schools.

Virtual Academy Per Child Per Year Amount		Virtual Academy Per Child Per Year Amount/ Number of Months Payments (Amount Per ADM)			
Number of Months Payments					
NCCYBER ACADEMY					
NCVIRTUAL ACADEMY					

Upon entering these four amounts, the templated worksheet calculates the distribution amounts for the LEA and charter schools. The date each payment is made can be recorded in the line below the Total.

After completing this calculation template, the entire worksheet should be sent with payment to each charter school per GS115C-218.105 (d): *“The LEA shall also provide each charter school to which it transfers a per pupil share of its local current expense fund with all of the following information within the 30-day time period provided in “Payment” above.*

Part 3: “The total amount of monies the local school administrative unit has in each of the funds listed in G.S. 115C-426(c).”

Part 3 of the Payment Worksheet Template ensures each revenue balance is provided in a templated manner. Finance officers should input funding amounts received for each fund listed by month.

Total Monies in Each Fund - Received

Fund 1 - State				
Fund 2 - Local Current Expense				
Fund 4 - Capital				
Other Appropriation (update as needed)				
Other Appropriation (update as needed)				
Other Appropriation (update as needed)				
Total	\$	-	\$	-
	\$	-	\$	-

The “Payment” Template also includes a tab for adjustments. Adjustments to the ADM and local receipts that have an impact on the original payment should be documented. There is a column for notes to indicate the reason for the change.