PSU Cash Application / DART Operations

School Business Summer Conference

July 23rd, 2026

North Carolina Department of
PUBLIC INSTRUCTION

Cash Application

PCA Registration Steps

- Obtain an NCID for your PSU
  - 3rd party management companies need separate NCIDs for each PSU
- Register on the PCA and select a PSU role
  - Data Entry or Inquiry Only
- Review training resources on website
  - Navigation guide and prerecorded webinar

PSU Cash Application(PCA) Resources

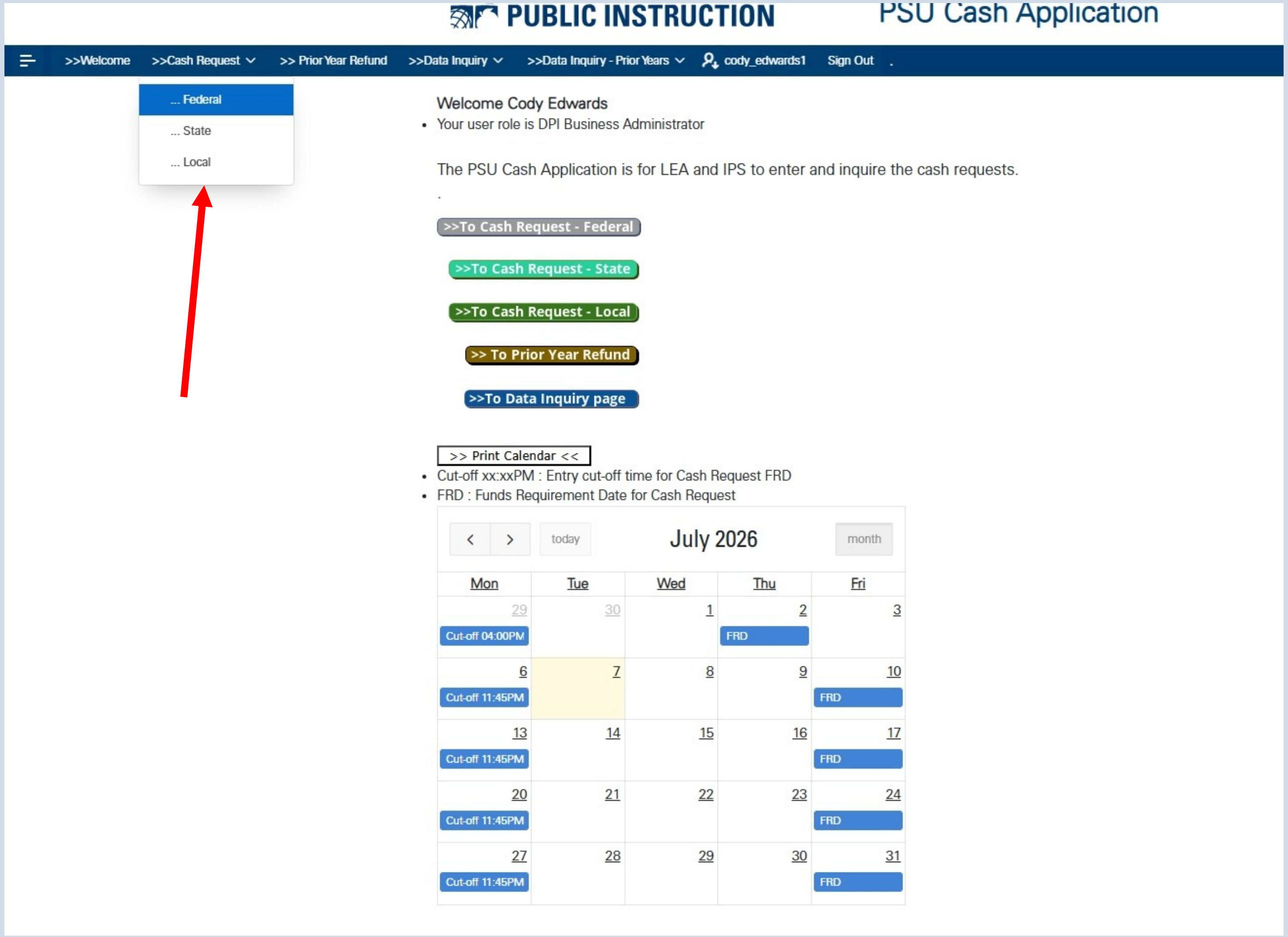
- New Cash Application - July 12, 2024
- How to Register for the New Cash Application - July 16, 2024
- Navigation Guide for the New Cash Application - July 19, 2024
- New Cash Application Webinar / Password: 6HnDGvzm - July 22, 2024

Cash Request Process

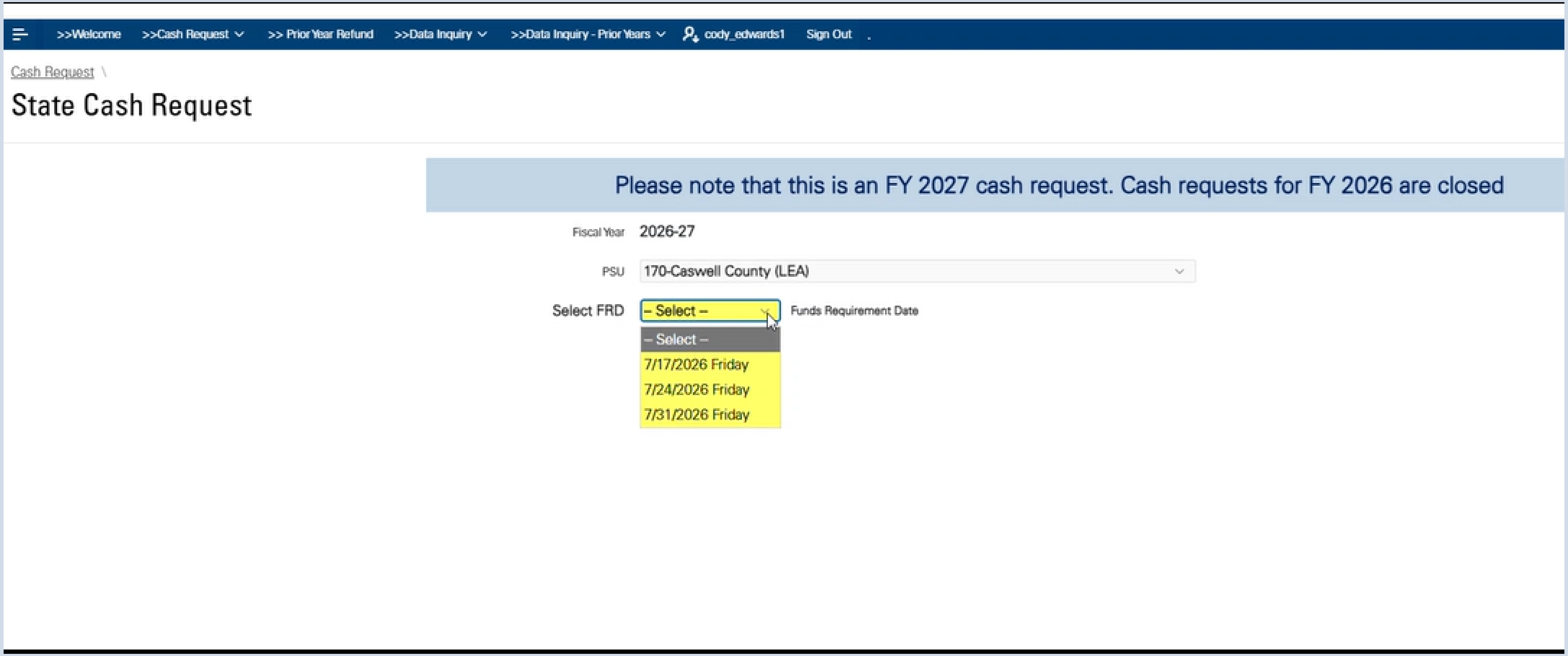
Expenses	Accounts Payable	Cash Request	DPI Processes Request	Funds Deposited	Zero-Out
• Payroll • Utilities • Supplies • Rent	• You have bills to pay • You need Cash/Funds	• Use PSU Cash App to request State and Federal Funds • Due Monday 11:45 PM	• Once a week	• Requested funds become available in your bank account on Friday (FRD)	• Cash received is matched with monthly expenditures and funds are pulled back or pushed out to balance.

Ordering Cash

- To order cash, navigate to the Cash Request menu at the top of the page and select the type of funds you are requesting



Select Your Funds Requirement Date



Enter Your Request

Please note that this is an FY 2027 cash request. Cash requests for FY 2026 are closed

Fiscal Year 2026-27

PSU 170-Caswell County (LEA)

Select FRD 7/17/2026 Friday Funds Requirement Date

State Funds Request by date: 07/13/2026 11:45PM

	LEA	Fiscal Year	FRD	Funds	Request Type	Request Amount	.	Request Date	Request Person
Enter Request	170	2027	7/17/2026	STATE	Payroll Expense				
Enter Request	170	2027	7/17/2026	STATE	General Expense				
Total									

Other State PRCs Request by date: 07/13/2026 11:45PM

Go Rows 5 Actions

Currently there is no state allotment data for your PSU to enter the Other State PRCs Cash Request.

PCA Cash Limitations

- PSUs cannot order more than their available to request amount
  - If the available to request amount is $500.00, PSUs cannot order more than $500.00 or an error message will appear

- PSUs cannot send funds back that are greater than the amount of their year-to-date cash requests
  - If the total cash requests for FY26-27 is $500.00, PSUs cannot send back more than $500.00 or it will be reverted to $0

Reason for Cash Overage

How can we request and receive more cash than the allotment when the Cash App does not allow more than the authority to draw?

Original Allotment	$500,000.00
Allotment for Pay Periods 01-03	$500,000.00
Pay Period 03 YTD Cash	$450,000.00 (Remaining Authority to Draw = $50,000.00)
Pay Period 04 Allotment Reversion of	($100,000.00) = $400,000.00 revised Allotment – (Always review your Allotment system weekly)
Pay Period 04 YTD Cash	($50,000.00) = Cash Overage due to Allotment Reversion

10. Cash Overage Report (Data Inquiry)

- This report reflects the up-to-date cash overages based on open and / or closed PRCs
- It identifies the type of refund action needed
  - Negative entry to return cash via the Cash App
  - Send a check and refund form to DPI (Droplet form)

PRC Type	PRC	PRC Name	Grant Year	___Status___	(a) Allotment	(b) Cash_Approved	(a)-(b)<0 Cash_Overage	Note
FED	017	Career and Technical Education - Program Improvement	2025	Open PRC	138,033.00	145,510.57	-7,477.57	Create negative entry in the Cash app
FED	050	ESEA Title I, Part A - Basic/Concentration/Education Finance/Targeted Grants	2025	Closed PRC	2,377,008.00	2,789,807.45	-412,799.45	Send check and refund form to DPI
FED	051	ESEA Title I, Part C - Migrant Education Program	2025	Open PRC	84,591.00	84,636.16	-45.16	Create negative entry in the Cash app
FED	108	ESEA Title IV, Part A - Student Support & Academic Enrichment Grants	2025	Open PRC	172,873.00	173,098.00	-225.00	Create negative entry in the Cash app
					2,772,505.00	3,193,052.18	-420,547.18	

Cash Overage vs. Expenditure Overage

Cash Overage is the amount of approved cash requests received over the allotment as reflected in the Cash App

Resolution: ***Refund cash*** **requests** received over the allotment

See Cash App Report – Data Inquiry
10. Cash Overage

Expenditure Overage is the amount of expenses reflected in the datafiles that are over the allotment

Resolution: ***Move expenditures*** *via an adjusting journal entry*

See DART Report
104. PSU Over-Obligated PRCs - Expenditures

Refunds through the Cash Systems

Reason for Return	Source of Original Funds	Related to Current Fiscal Year Funds
PSU overdrew current year State Cash or moved expenditures and needs to return current year State Cash already drawn	State	Enter Amount as a Negative Cash Request in PSU Cash Application (PCA).
PSU overdrew current year Federal Cash or moved expenditures and needs to return current year Federal Cash already drawn	Federal	Enter Amount as a Negative Cash Request in PCA.
Sales Tax Refund for Open PRC	Federal	Enter Amount as a Negative Cash Request in PCA.

Refunds through the Cash Systems

1. Create negative cash request in the PSU Cash Application (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 cash request and ($1,000) return or the net amount of $99,000.
- Due to current system limitations, PSUs can only return up to the amount that they have requested for this 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. Don’t forget to create a contra account transaction using sales tax account 04720 *(previously object code 472 in COA)* in budget.

Manual Refund Checks (State)

Consider the original source of funds and, if State, whether the funds related to a prior or current fiscal year.

Reason for Return	Source of Original Funds	Related to Prior Fiscal Year	Related to Current Fiscal Year
Prior Year State Overspent (allotments, months allocated vs used, categorical overspend, penalties) (PYO, PYM, PYD, PES and PEN)	State	PCA	n/a
Prior Year Certified Salary Audit Exception (PYS)	State	PCA	n/a
Questioned Costs (i.e. Annual Audit Exception, Fiscal Monitoring Exception)	State	Check	Check
Sales Tax Refund	State Public School Building Bond Funds, School Technology Fund	Check	Check
TD-19 Tort Insurance or Capital	State	Check	Check
TD-19 Refund of SPSF Transportation Allotment	State	Check	Check

Manual Refund Checks (Federal)

Consider the original source of funds and, if Federal, whether the funds related to a prior or current fiscal year.

Reason for Return	Source of Original Funds	Grant Open through Period of Performance	Grant is in Liquidation or Closed
Prior Year Federal Overspent (allotments, months allocated vs used, categorical overspend, penalties) (PYO, PYD, PES and PEN)	Federal	Check	Check
Prior Year Certified Salary Audit Exception (PYS)	Federal	Check	Check
Sales Tax Refund	Federal	Check	Check
IDEA Maintenance of Effort	Federal	Check	Check
Questioned Costs (i.e. Annual Audit Exception, Fiscal Monitoring Exception)	Federal	Check	Check

Refunds and Repayment Form

[Refunds and Repayments Form]

See [NC DPI Refunds Guidance] document on NC DPI SBS Website

North Carolina Department of PUBLIC INSTRUCTION

Refund Form #

Generated on Submit

Date

07/08/2026

REFUNDS and REPAYMENTS FORM - For Manual Refund Checks Only

Please refer to the refund guide when deciding when it is required to send a check back to NC DPI. Please ensure you complete all fields. It is important to provide adequate information for NC DPI to understand the reason for the return of the funds and the original source of funds. Note these are the Refund Types to select from:- Prior Year Overspent- Prior Year Certified Salary Audit Exception- IDEA Maintenance of Effort- Questioned Costs (i.e. Audit Finding)- Sales Tax Refund- TD-19 Tort Insurance/ Capital Improvements

For State Prior Year Refunds please use the Cash App. (Use form for Questioned Costs, Sales Tax Refunds or Other State Refund Amounts that aren't listed in the Cash App)

Email

Contact Name

Joan Brown

Phone Number

919-123-4567

PSU Type

- Charter School
- Local Education Agency (LEA)
- Regional School
- LAB School
- Non-Units
- NC DPI Representative

Select PSU Number and Name

Refund Type

- State - IDEA MoE, Questioned Cost, Sales Tax Refund,TD-19, Proceeds from Sales of Federal Equipment, Other State Refunds
- Federal - IDEA MoE, Questioned Cost, Sales Tax Refund, Proceeds from Sales of Federal Equipment, Prior Year Refunds

Cash Management Tips

- Know the cash calendar and Funds Requirement Date (FRD)
- Do not order more cash than needed to cover the current expenditures
- Cash is processed **once a week** – for Friday deposits (FRD)
- Request is due by 11:45 PM on **Monday** and by 12 noon on **Tuesday** for emergency requests

Guidelines and forms: *See the Cash Management section on the website.*

Cash Management Review

- Always review the **weekly cash calendar**. Review the cutoff day and time. There may be a week when the FRD is not on a Friday.
- **Data Inquiry – All Cash Requests**. Provides all state and federal cash requests (Positive and Negative amounts) made by the PSU and monthly zero out amounts (Positive and Negative).
- **Data Inquiry – Funds available to Request.** Provides the PRC Allotment *minus* YTD Cash Approved *equal* Available to Draw.
- **Data Inquiry – Cash Overages** – Need to prepare a negative cash request entry.

Year to Data Zero Out Process

- The Year to Date (YTD) Zero Out process is used to balance state and federal certifications with state and federal expenditures reported to DPI each month
  - Meaning: YTD cash must equal YTD Expenditures (actual payments) reported in your monthly datafiles.
- The Zero-Out occurs monthly within the first two weeks of the month.
  - Excess cash will be pulled from your bank account
  - If expenditures exceed cash requests and you have funds available, they will be deposited into your bank account

Zero Out Process

What does the zero out process ensure?

This process reconciles the year-to-date cash requests against the year-to-date payroll and general expenditures.

YTD Cash requests **=** YTD expenditures = $0 zero out

YTD Cash request **>** YTD expenditures = bank pullback

YTD Cash request **<** YTD expenditures = bank deposit

Zero-Out Example (Pull-back)

- You have a PRC 036 allotment of **$1,000,000**
- You request cash for **$500,000**
  - Allowable because you have that amount available to you for that PRC
  - $500,000 is put in your bank account on the Funds Requirement Date (FRD)
- You report expenditures of **$498,000**
- DPI ***pulls $2,000 back*** from your bank account during the zero-out process

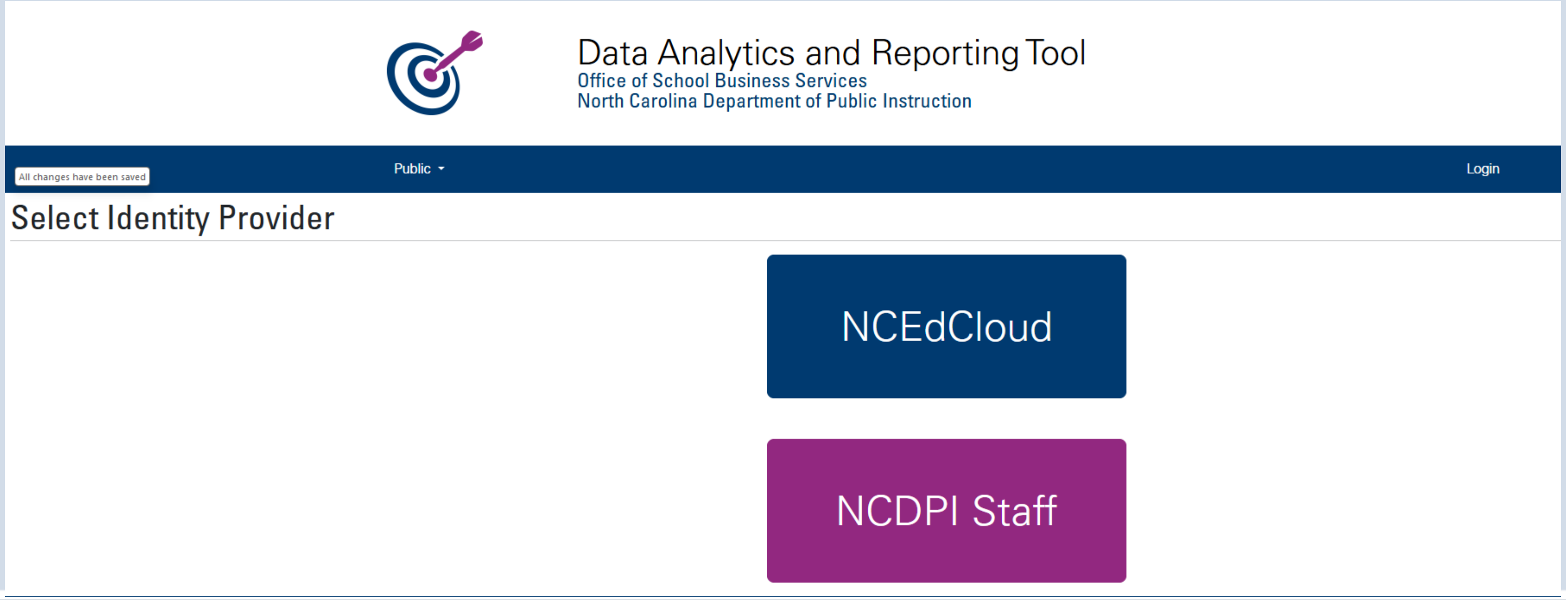
Zero-Out Example (Deposit cash)

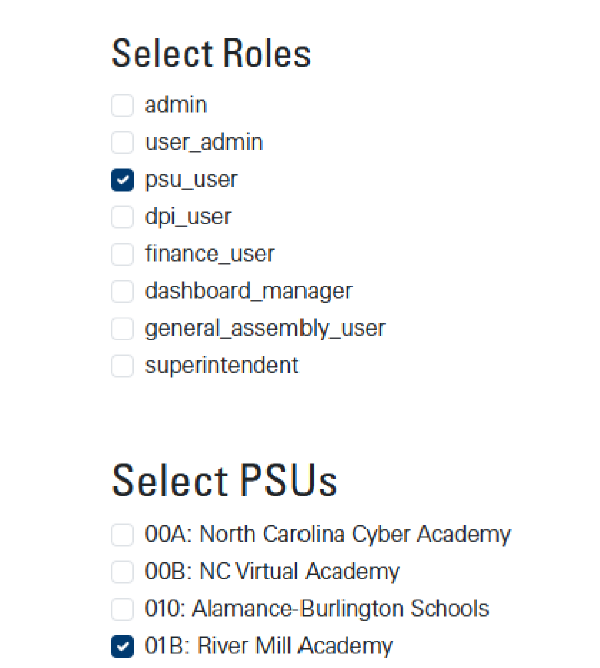
- You have a State PRC 036 allotment of **$1,000,000**
- You request cash for **$500,000**
  - Allowable because you have that amount available to you for that PRC
  - $500,000 is put in your bank account on the Funds Requirement Date (FRD)
- You report expenditures of **$502,000**
- DPI sends you an additional $2,000 to your bank account during the zero-out process
  - ONLY because you have the allotment funds available
  - It is important to be as accurate as possible when requesting cash

Data Analytics and Reporting (DART)

Requesting DART Access

- Go to: https://dart.schoolbusiness.ncdpi.gov/login
- Login 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

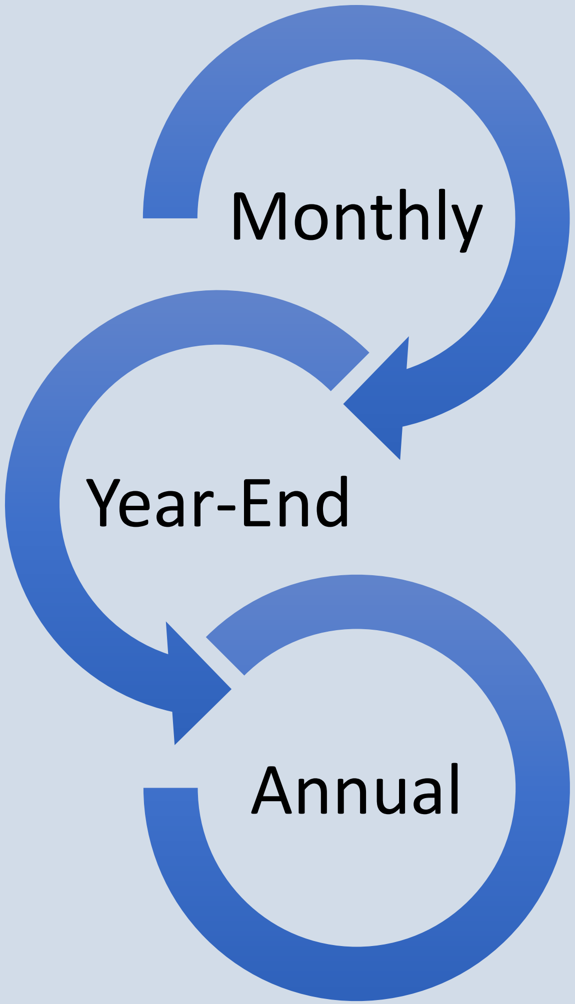




Multiple PSU?

- You can request access for multiple PSUs
  - You will need to hold an applicable position in EDDIE for each PSU or DPI will need approval from someone in an applicable position (i.e. Finance Officer, Datafile Coordinator, School Director)
- Who may need access to multiple PSUs?
  - Finance Officers serving multiple LEAs
  - Charter Management Organizations
  - Outsourced CPA Consulting Firms

What types of reports are available?



Monthly Reports

FIN 101	Invalid Codes Over-Obligated PRCs
DART 103—Remaining Allotment Balance	Monthly snapshot of remaining allotment balances
DART 201—Current Month Zero Out	Money given/received in the Zero-Out broken out by PRC
DART 107—MFR Full Details	The full details of the MFR ledger submitted for comparison to PRC obligations and Zero-Out calculations

Year-End Reports

FIN 102—Year-End Ledger Reconciliation

- Year-end Corrections DPI made to reconcile over-obligated PRCs
- Should be mirrored in PSUs ledger

Annual Reports

(Learn more at the DART-Financial Health Workshop)

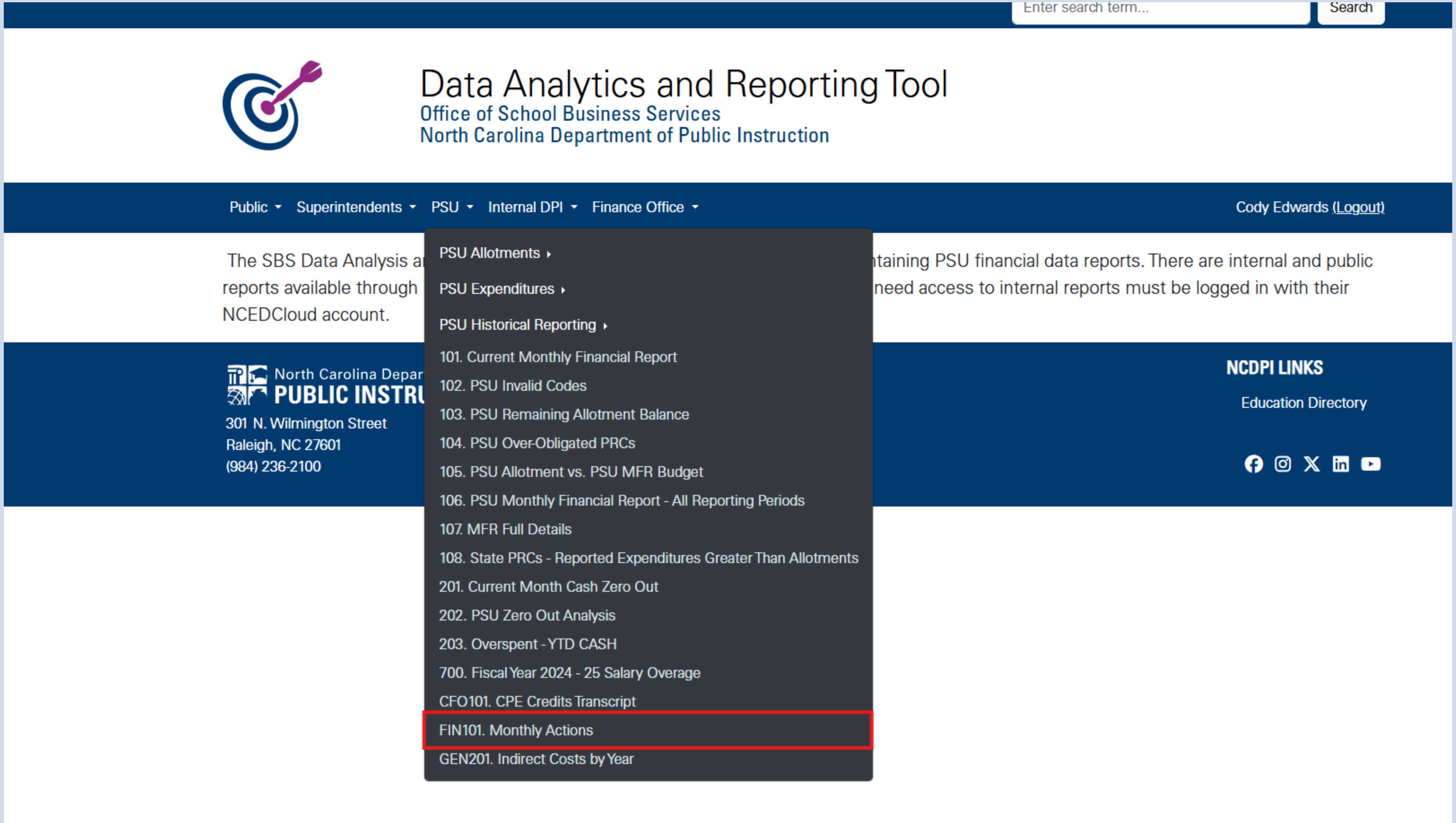
FINANCIAL TRENDS

BUDGET PLANNING—PLANNING VS. INITIAL

HISTORICAL BEST 1 OF 2 ADM

FIN 101:Monthly Actions

"The One Stop Shop"



Click here to see expenditures with invalid codes

PSU Monthly Actions

Reporting Period: 10
MFR Data As Of: May 6, 2026
Allotment Data As Of: May 15, 2026

Category	Item Count and Dollar Amount	Description
1. Invalid Codes	41 ($5,823)	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	7 ($66,620)	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 is at least $1.
3. Allotment vs Obligated Funds	13 ($119,858)	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	0 ($0)	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	24 ($15,658)	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.

Invalid Codes

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.

PSU Number	Fiscal Year	Reporting Period	Fund	PRC	Purpose	Object	Grant Year	Invalid Reason	Year To Date Expenditures
[redacted]	2025-26	10	3	0017	51200	04180	X	MISSING GRANT YEAR	$14.00
[redacted]	2025-26	10	3	0017	51200	04620	X	MISSING GRANT YEAR	$576.24
[redacted]	2025-26	10	3	0026	53200	03120	X	MISSING GRANT YEAR	$8.91
[redacted]	2025-26	10	3	0050	53300	03120	X	MISSING GRANT YEAR	$2,145.09
[redacted]	2025-26	10	3	0050	53300	04110	X	MISSING GRANT YEAR	$0.39
[redacted]	2025-26	10	3	0050	53300	04610	X	MISSING GRANT YEAR	$5.42
[redacted]	2025-26	10	3	0050	53300	04620	X	MISSING GRANT YEAR	$0.08
[redacted]	2025-26	10	3	0050	58800	04110	X	MISSING GRANT YEAR	$50.30
[redacted]	2025-26	10	3	0050	58800	04620	X	MISSING GRANT YEAR	$0.03
[redacted]	2025-26	10	3	0051	63000	03120	X	MISSING GRANT YEAR	$19.88
[redacted]	2025-26	10	3	0060	52100	03120	X	MISSING GRANT YEAR	$87.81
[redacted]	2025-26	10	3	0101	51100	03120	X	MISSING GRANT YEAR	$17.68
[redacted]	2025-26	10	3	0103	51100	04110	X	MISSING GRANT YEAR	$5.47
[redacted]	2025-26	10	3	0105	53300	04110	X	MISSING GRANT YEAR	$1.44
[redacted]	2025-26	10	3	0108	53200	03120	X	MISSING GRANT YEAR	$1,058.30
[redacted]	2025-26	10	3	0108	53500	03330	X	MISSING GRANT YEAR	$73.44
[redacted]	2025-26	10	3	0108	53500	04110	X	MISSING GRANT YEAR	$757.26
[redacted]	2025-26	10	3	0108	58300	03120	X	MISSING GRANT YEAR	$34.23
[redacted]	2025-26	10	3	0108	63000	03120	X	MISSING GRANT YEAR	$105.36
[redacted]	2025-26	10	3	0115	53300	04110	X	MISSING GRANT YEAR	$301.70
[redacted]	2025-26	10	3	0118	52100	04110	X	MISSING GRANT YEAR	$1.82
[redacted]	2025-26	10	3	0181	51100	03120	2020-21	INVALID CODE	$18.10
[redacted]	2025-26	10	3	0181	51100	04110	2020-21	INVALID CODE	$151.87
[redacted]	2025-26	10	3	0181	53300	04110	2020-21	INVALID CODE	$0.03
[redacted]	2025-26	10	3	0181	53300	04620	X	MISSING GRANT YEAR	$387.61
[redacted]	2025-26	10	3	0201	53500	03610	2020-21	INVALID CODE	$0.04
[redacted]	2025-26	10	3	0201	53500	04110	2020-21	INVALID CODE	$0.04
[redacted]	2025-26	10	3	0201	53500	04110	X	MISSING GRANT YEAR	$0.03
Grand Total									$5,822.57

No invalid codes were reported if no data appears here. Only includes funds 1 and 3.

Expenditure codes that are missing the grant year.

Expenditure codes that are not found in the Chart of Accounts

All invalid codes must be corrected prior to the next data file submission

PSU Monthly Actions

Reporting Period: 10
MFR Data As Of: May 6, 2026
Allotment Data As Of: May 15, 2026

Click here to see expenditures reported above dollar allotment for any PRC

Category	Item Count and Dollar Amount	Description
1. Invalid Codes	41 ($5,823)	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.
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3. Allotment vs Obligated Funds	13 ($119,858)	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	0 ($0)	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.
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Allotment vs Expenditures

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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.

PSU Number	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
[redacted]	2025-26	10	3	0017	Career and Technical Education - Program I..	2024-25	No	$10,228.38	$7,820.00	$2,408.38	$0.00
	2025-26	10	3	0050	ESEA Title 1, Part A - Basic Grant	2023-24	No	$561,669.12	$556,992.34	$4,676.78	$0.00
	2025-26	10	3	0051	ESEA Title 1, Part C - Migrant Education Pr..	2023-24	No	$1,828.94	$1,824.91	$4.03	$0.00
	2025-26	10	3	0060	IDEA - Section 611 Grants to States	2023-24	No	$430,179.82	$428,753.43	$1,426.39	$0.00
	2025-26	10	3	0101	Sexual Risk Avoidance Education Program (..	2023-24	No	$38,667.64	$38,202.93	$464.71	$0.00
	2025-26	10	3	0108	ESEA Title IV, Part A - Student Support and..	2024-25	No	$157,271.52	$104,216.56	$53,054.96	$0.00
	2025-26	10	3	0145	ESEA Title IV, Part A - Stronger Connection..	2023-24	No	$4,584.89	$0.00	$4,584.89	$0.00
Grand Total								**$1,204,430.31**	**$1,137,810.17**	**$66,620.14**	**$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)
- The following PRCs are excluded from the cash controls process (will NOT have cash pulled back):
  - PRCs allotted via positions/days/months or with no allotment
  - PRCs that do **not** have cash requested via the STATE category
  - PRC 095 (special dollar guaranteed allotment)
  - PRC 131 (textbooks - PSUs can expend funds from carry over reserves)

Total amount of expenditures that need to be moved to an allowable PRC with funds available or to a local expense fund.

Click here to see obligated funds over your allotment.

PSU Monthly Actions

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Allotment Data As Of: May 15, 2026

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3. Allotment vs Obligated Funds	13 ($119,858)	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	0 ($0)	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	24 ($15,658)	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.

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 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.

PSU Number	Fiscal Year	Reporting Period	Fund	PRC	PRC Description	Grant Year	Year To Date Expenditures	Encumbrances	Obligated Funds	Allotment	Amount Overobligated	Unobligated Funds
[redacted]	2025-26	10	1	0012	Driver Training	X	$126,311.18	$23,385.29	$149,696.47	$145,716.00	$3,980.47	$0.00
	2025-26	10	1	0014	Career Technical Education-State: P..	X	$184,902.92	$12,563.03	$197,465.95	$194,884.00	$2,581.95	$0.00
	2025-26	10	1	0030	Digital Learning Initiative (DLI) Grant	X	$0.00	$1,040.95	$1,040.95	$0.00	$1,040.95	$0.00
	2025-26	10	1	0088	Feminine Hygiene Products Grant Pr..	X	$0.12	$5,158.27	$5,158.39	$5,000.00	$158.39	$0.00
	2025-26	10	3	0017	Career and Technical Education - Pr..	2024-25	$10,228.38	$1,956.69	$12,185.07	$7,820.00	$4,365.07	$0.00
	2025-26	10	3	0026	McKinney-Vento Homeless Assistan..	2024-25	$0.00	$18,759.25	$18,759.25	$0.00	$18,759.25	$0.00
	2025-26	10	3	0050	ESEA Title 1, Part A - Basic Grant	2023-24	$561,669.12	$0.00	$561,669.12	$556,992.34	$4,676.78	$0.00
	2025-26	10	3	0051	ESEA Title 1, Part C - Migrant Educ..	2023-24	$1,828.94	$0.00	$1,828.94	$1,824.91	$4.03	$0.00
	2025-26	10	3	0060	IDEA - Section 611 Grants to States	2023-24	$430,179.82	$25.47	$430,205.29	$428,753.43	$1,451.86	$0.00
	2025-26	10	3	0101	Sexual Risk Avoidance Education Pr..	2023-24	$38,667.64	$0.01	$38,667.65	$38,202.93	$464.72	$0.00
	2025-26	10	3	0108	ESEA Title IV, Part A - Student Supp..	2024-25	$157,271.52	$3,734.90	$161,006.42	$104,216.56	$56,789.86	$0.00
	2025-26	10	3	0145	ESEA Title IV, Part A - Stronger Con..	2023-24	$4,584.89	$0.00	$4,584.89	$0.00	$4,584.89	$0.00
	2025-26	10	3	0145	ESEA Title IV, Part A - Stronger Con..	2025-26	$0.00	$21,000.00	$21,000.00	$0.00	$21,000.00	$0.00
Grand Total							**$1,515,644.53**	**$87,623.86**	**$1,603,268.39**	**$1,483,410.17**	**$119,858.22**	**$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)

Three Solutions:
1. Reduce expenditures
2. Reduce/Liquidate encumbrances
3. Reduce a combination of the two

PSU Monthly Actions

Reporting Period: 10
MFR Data As Of: May 6, 2026
Allotment Data As Of: May 15, 2026

Category	Item Count and Dollar Amount	Description
1. Invalid Codes	0 ($0)	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	0 ($0)	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 is at least $1.
3. Allotment vs Obligated Funds	2 ($19,740)	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	1 ($37,424)	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	29 ($17,155)	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.

Click here to see overages in PRCs allotted by days/months.

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.

PSU Number	PRC	PRC Description	Has Days Overused	Avg Annual Salary + Benefits	Days Allotted	Months Allotted	Days Used	Days Remaining	Overage Dollars
45000	0001	Classroom Teachers	True	$79,249.63	121,337.4	5,643.6	121,438.9	-101.5	$37,424
Grand Total					**121,337.4**	**5,643.6**	**121,438.9**	**-101.5**	**$37,424**

Days allotted vs used data is sourced from the LicSal report "Days Allocated vs Days Employed Used" and is **refreshed daily**. Days overages are converted to dollars using the statewide average salaries used for initial allotments (based on previous fiscal year's 5th pay period average salaries). See Guaranteed Position Allotments - Conversion from Months to Days.

PSU Monthly Actions

Reporting Period: 10
MFR Data As Of: May 6, 2026
Allotment Data As Of: May 15, 2026

Category	Item Count and Dollar Amount	Description
1. Invalid Codes	41 ($5,823)	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	7 ($66,620)	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 is at least $1.
3. Allotment vs Obligated Funds	13 ($119,858)	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	0 ($0)	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	24 ($15,658)	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.

Click here to see positions paid more than the certified salary.

Salary Audit 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.

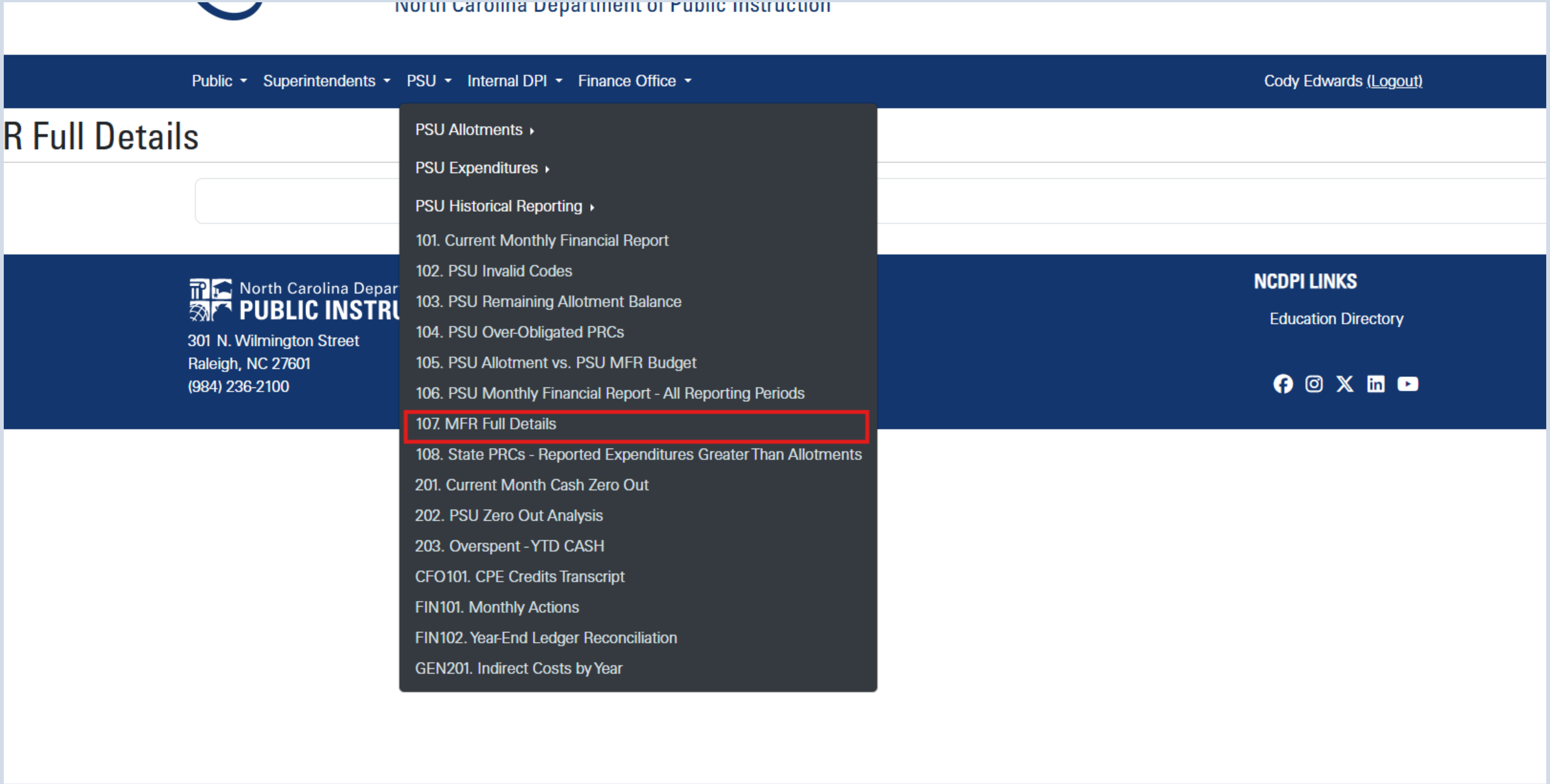
PSU Number	Fund	PRC	PRC Description	Grant Year	Number Of Exceptions	Total Exception Amount
[redacted]	1	0001	Classroom Teachers	X	3	$2,690.13
	1	0004	K-5 Program Enhancement Teachers	X	2	$1,664.60
	1	0005	School Building Administration	X	2	$406.60
	1	0006	School Health Personnel-Position	X	1	$2,242.64
	1	0013	Career Technical Education-State: Months of Employment	X	3	$96.83
	1	0024	Disadvantaged Student Supplemental Funding	X	1	$225.00
	1	0031	Low Wealth Counties Supplemental Funding	X	1	$820.00
	1	0032	Children with Disabilities	X	4	$2,095.07
	1	0034	Academically or Intellectually Gifted	X	1	$325.32
	1	0069	At-Risk Student Services	X	2	$2,702.87
	3	0050	ESEA Title 1, Part A - Basic Grant	2025-26	1	$116.00
	3	0060	IDEA - Section 611 Grants to States	2023-24	1	$181.00
	3	0060	IDEA - Section 611 Grants to States	2025-26	1	$252.00
	3	0105	ESEA Title I, Part A - School Improvement (Formula)-1003(a..	2024-25	1	$1,839.87
Grand Total					**24**	**$15,657.93**

Data is sourced from the LicSal report "Exceptions" > "Overpayments" and is **refreshed daily**.

DPI sent me an error notification that does not match my general ledger?

- What date did your run your general ledger report?
  - Check to ensure you run your report on the same day as the last datafile submission.
  - Any changes made after the datafile submission date will not be reflected in DART monthly reports.
- Compare your ledger to the “107. MFR Full Details” report
  - This report shows exactly what was submitted to DPI in the latest datafile upload.
  - No changes or edits are made on DPI’s end before uploading to DART.

DART 107 MFR Full Details



Sort by PRC and Grant Year to compare expenditures to the general ledger.

es the full details of the monthly financial report (MFR). Use this report to ensure the file provided by the vendor matches your general ledger.

MFR Full Details - Current Period Only

Fund	Grant Year	PRC	Purpose	Object	Location
(All)	(All)	(All)	(All)	(All)	(All)

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Unit Number	Fiscal Year	Reporting Period	Fund	Grant Year	Purpose	Cost Center	PRC	Object	Location	Department Code	Level	Project Code	Fund Source Flag	Beginning Budget Balance	Month To Date Balance	Year To Date Balance	Encumbrance Balance
[redacted]	2026	11	1	X	54200	000	0036	02340	00000	000	00	00000	Null	$0.00	$141.00	$1,409.88	$0.0
[redacted]	2026	11	1	X	54200	000	0036	02350	00000	000	00	00000	Null	$0.00	$12.90	$141.90	$0.0
[redacted]	2026	11	1	X	55010	000	0036	03110	00000	000	00	00000	Null	$0.00	$0.00	$14,595.00	$0.0
[redacted]	2026	11	1	X	55010	000	0036	04110	00000	000	00	00000	Null	$0.00	$0.00	$29,631.58	$0.0
[redacted]	2026	11	1	X	55010	000	0036	04590	00000	000	00	00000	Null	$0.00	$0.00	$3,026.69	$0.0
[redacted]	2026	11	1	X	55010	000	0036	04610	00000	000	00	00000	Null	$0.00	$0.00	$2,400.00	$0.0
[redacted]	2026	11	1	X	55030	000	0036	04110	00000	000	00	00000	Null	$0.00	$0.00	$12,219.14	$0.0
[redacted]	2026	11	1	X	58100	000	0036	01310	00000	000	00	00000	Null	$0.00	$5,000.78	$54,911.08	$0.0
[redacted]	2026	11	1	X	58100	000	0036	02110	00000	000	00	00000	Null	$0.00	$377.68	$4,142.81	$0.0
[redacted]	2026	11	1	X	58100	000	0036	02210	00000	000	00	00000	Null	$0.00	$1,233.69	$13,484.15	$0.0
[redacted]	2026	11	1	X	58100	000	0036	02310	00000	000	00	00000	Null	$0.00	$742.04	$7,825.34	$0.0
[redacted]	2026	11	1	X	58100	000	0036	02340	00000	000	00	00000	Null	$0.00	$47.00	$469.96	$0.0
[redacted]	2026	11	1	X	58100	000	0036	02350	00000	000	00	00000	Null	$0.00	$4.30	$47.30	$0.0
[redacted]	2026	11	1	X	58100	000	0036	04140	00000	000	00	00000	Null	$0.00	$0.00	$526.09	$0.0
[redacted]	2026	11	1	X	58100	000	0036	04180	00000	000	00	00000	Null	$0.00	$0.00	$1,329.36	$0.0
[redacted]	2026	11	1	X	58200	000	0036	03110	00000	000	00	00000	Null	$0.00	$0.00	$23,625.00	$0.0
[redacted]	2026	11	1	X	58300	000	0036	01310	00000	000	00	00000	Null	$0.00	$5,487.30	$61,090.16	$0.0
[redacted]	2026	11	1	X	58300	000	0036	02110	00000	000	00	00000	Null	$0.00	$415.95	$4,623.07	$0.0
[redacted]	2026	11	1	X	58300	000	0036	02210	00000	000	00	00000	Null	$0.00	$1,353.72	$14,996.16	$0.0
[redacted]	2026	11	1	X	58300	000	0036	02310	00000	000	00	00000	Null	$0.00	$742.04	$7,782.85	$0.0
[redacted]	2026	11	1	X	58300	000	0036	02340	00000	000	00	00000	Null	$0.00	$47.00	$467.56	$0.0
[redacted]	2026	11	1	X	58300	000	0036	02350	00000	000	00	00000	Null	$0.00	$4.30	$47.05	$0.0

MFR Full Details - Current Period Only

Fund	Grant Year	PRC	Purpose	Object	Location
(All)	(All)	(All)	(All)	(All)	(All)

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Unit Number	Fiscal Year	Reporting Period	Fund	Grant Year	Purpose	Cost Center	PRC	Object	Location	Department Code	Level	Project Code	Fund Source Flag	Beginning Budget Balance	Month To Date Balance	Year To Date Balance	Encumbrance Balance
[redacted]	2026	10	1	X	10100	000	0000	00000	00000	000	00	00000	Null	$0.00	($274,763.50)	$255,754.23	$0.0
[redacted]	2026	10	1	X	21100	000	0000	00000	00000	000	00	00000	Null	$0.00	$0.00	($20,549.79)	$0.0
[redacted]	2026	10	1	X	29400	000	0000	00000	00000	000	00	00000	Null	$0.00	$0.00	$0.00	($1,238,579.00
[redacted]	2026	10	1	X	29900	000	0000	00000	00000	000	00	00000	Null	$0.00	$0.00	($11.21)	$0.0
[redacted]	2026	10	1	X	31000	000	0000	00000	00000	000	00	00000	Null	$0.00	($3,986,817.51)	#############	$0.0
[redacted]	2026	10	1	X	31000	000	0001	00000	00000	000	00	00000	Null	#############	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0002	00000	00000	000	00	00000	Null	($1,001,844.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0003	00000	00000	000	00	00000	Null	($1,816,339.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0004	00000	00000	000	00	00000	Null	($866,371.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0005	00000	00000	000	00	00000	Null	($2,171,968.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0006	00000	00000	000	00	00000	Null	($1,265,460.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0007	00000	00000	000	00	00000	Null	($1,074,320.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0009	00000	00000	000	00	00000	Null	($704,742.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0011	00000	00000	000	00	00000	Null	($70,000.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0012	00000	00000	000	00	00000	Null	($121,213.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0013	00000	00000	000	00	00000	Null	($2,362,338.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0014	00000	00000	000	00	00000	Null	($244,464.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0015	00000	00000	000	00	00000	Null	($100,492.58)	$0.00	($54,726.96)	$0.0
[redacted]	2026	10	1	X	31000	000	0016	00000	00000	000	00	00000	Null	($67,789.47)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0016	01000	00000	000	00	00000	Null	($65,892.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0020	00000	00000	000	00	00000	Null	($57,853.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0024	00000	00000	000	00	00000	Null	($297,794.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0027	00000	00000	000	00	00000	Null	($1,763,544.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0029	00000	00000	000	00	00000	Null	($125,465.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0031	00000	00000	000	00	00000	Null	($930,963.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0032	00000	00000	000	00	00000	Null	($4,520,123.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0034	00000	00000	000	00	00000	Null	($331,761.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0046	00000	00000	000	00	00000	Null	($45,603.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0048	01800	00000	000	00	00000	S	($98,582.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0054	00000	00000	000	00	00000	Null	($454,817.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0055	00000	00000	000	00	00000	Null	($275,000.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0056	00000	00000	000	00	00000	Null	($3,109,442.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0061	00000	00000	000	00	00000	Null	($172,333.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0063	00000	00000	000	00	00000	Null	($108,000.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0066	00000	00000	000	00	00000	Null	($19,925.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0067	00000	00000	000	00	00000	Null	($63,804.00)	$0.00	$0.00	$0.0
[redacted]	2026	10	1	X	31000	000	0069	00000	00000	000	00	00000	Null	($1,838,425.00)	$0.00	$0.00	$0.0

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MFR Full Details - Current Period Only

Fund	Grant Year	PRC	Purpose	Object	Location
(All)	(All)	0118	(All)	(All)	(All)

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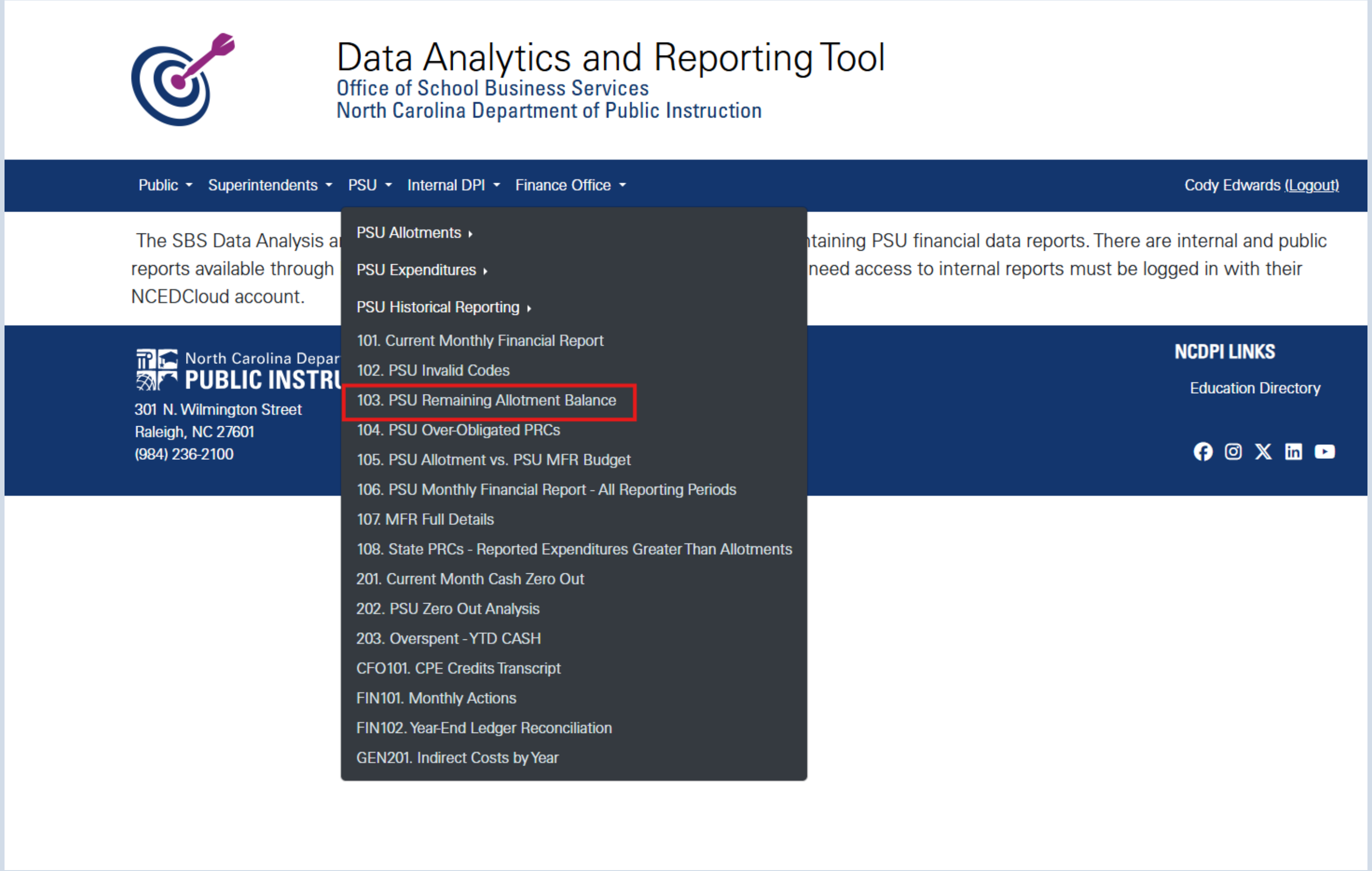
Unit Number	Fiscal Year	Reporting Period	Fund	Grant Year	Purpose	Cost Center	PRC	Object	Location	Department Code	Level	Project Code	Fund Source Flag	Beginning Budget Balance	Month To Date Balance	Year To Date Balance	Encumbrance Balance
[redacted]	2026	10	3	4	36000	000	0118	00000	00000	000	00	00000	Null	($7,614.51)	$0.00	($7,614.51)	$0.00
[redacted]	2026	10	3	4	52100	000	0118	01960	00000	000	00	00085	Null	$200.00	$0.00	$200.00	$0.00
[redacted]	2026	10	3	4	52100	000	0118	02110	00000	000	00	00085	Null	$15.30	$0.00	$15.30	$0.00
[redacted]	2026	10	3	4	52100	000	0118	02210	00000	000	00	00085	Null	$49.34	$0.00	$49.34	$0.00
[redacted]	2026	10	3	4	52100	000	0118	03120	00000	001	00	00085	Null	$291.20	$0.00	$291.20	$0.00
[redacted]	2026	10	3	4	52100	000	0118	03610	00000	001	00	00085	Null	$710.00	$0.00	$710.00	$0.00
[redacted]	2026	10	3	4	52100	000	0118	04110	00000	001	00	00085	Null	$6,348.67	$0.00	$6,348.67	$0.00
[redacted]	2026	10	3	5	36000	000	0118	00000	00000	000	00	00000	Null	($3,000.00)	$0.00	$0.00	$0.00
[redacted]	2026	10	3	5	52100	000	0118	01920	00000	000	00	00085	Null	$2,287.87	$0.00	$0.00	$0.00
[redacted]	2026	10	3	5	52100	000	0118	02110	00000	000	00	00085	Null	$175.02	$0.00	$0.00	$0.00
[redacted]	2026	10	3	5	52100	000	0118	02210	00000	000	00	00085	Null	$564.42	$0.00	$0.00	$0.00
[redacted]	2026	10	3	5	81000	000	0118	03920	00000	000	00	00000	Null	$91.97	$0.00	$0.00	$0.00
[redacted]	2026	10	3	5	81000	000	0118	04720	00000	000	00	00000	Null	($119.28)	$0.00	($119.28)	$0.00

If this does not match your ledger you must reach out to your software vendor and inquire as to why the file sent to DPI does not match. No edits are made to datafiles once they are sent to DPI.

DART 103—Remaining Allotment Balance



Calculated Remaining Allotment Balance = Allotment - (YTD EXP + ENC)
***PRC0068 and PRC0069 expenditures are combined and subtracted by the PRC0069 allotment to determine remaining balance for PRC0069.

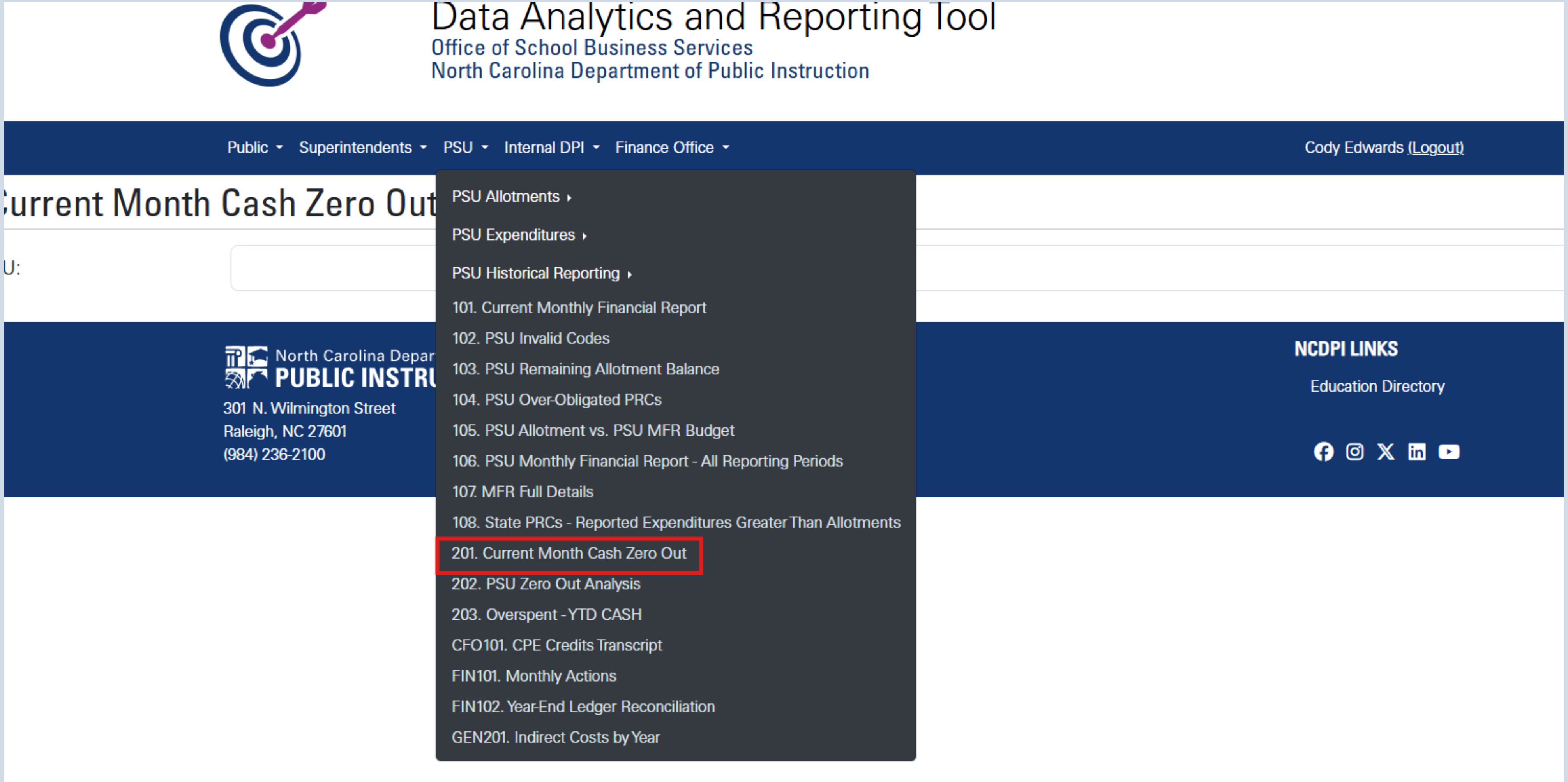
*If the reporting period is *, then there were no recorded expenditures during this reporting period.

Fiscal Year	Fund	Grant Year	PRC	Reporting Period	Allotment	YTD Expenditures	Remaining Allotment Balance (Allot - YTD)	Encumbrance	Allotment Not Obligated (Allot - YTD - ENC)	% of Allotment Remaining
2026	1	X	0001	11	$449,195,684.00	$435,563,646.19	$13,632,037.81	$0.00	$13,632,037.81	3.03%
2026	1	X	0002	11	$3,924,227.00	$3,656,121.06	$268,105.94	$0.00	$268,105.94	6.83%
2026	1	X	0003	11	$51,668,223.00	$51,662,512.40	$5,710.60	$0.00	$5,710.60	0.01%
2026	1	X	0004	11	$26,567,845.00	$25,342,247.70	$1,225,597.30	$0.00	$1,225,597.30	4.61%
2026	1	X	0005	11	$38,578,540.00	$34,488,696.31	$4,089,843.69	$0.00	$4,089,843.69	10.60%
2026	1	X	0006	11	$27,721,130.00	$26,072,615.33	$1,648,514.67	$0.00	$1,648,514.67	5.95%
2026	1	X	0007	11	$29,004,206.00	$28,546,571.77	$457,634.23	$0.00	$457,634.23	1.58%
2026	1	X	0012	11	$3,609,721.00	$2,431,062.20	$1,178,658.80	$865,451.99	$313,206.81	8.68%
2026	1	X	0013	11	$49,477,409.00	$47,344,867.49	$2,132,541.51	$0.00	$2,132,541.51	4.31%
2026	1	X	0014	11	$3,690,978.00	$3,007,897.20	$683,080.80	$74,645.25	$608,435.55	16.48%
2026	1	X	0015	11	$1,676,516.06	$0.00	$1,676,516.06	$1,676,373.17	$142.89	0.01%
2026	1	X	0016	11	$3,761,340.00	$2,047,535.85	$1,713,804.15	$0.00	$1,713,804.15	45.56%
2026	1	X	0020	11	$23,695,750.00	$23,672,739.82	$23,010.18	$23,000.00	$10.18	0.00%
2026	1	X	0022	11	$63,279.26	$63,279.26	$0.00	$0.00	$0.00	0.00%
2026	1	X	0024	11	$6,139,501.00	$6,139,500.47	$0.53	$0.00	$0.53	0.00%
2026	1	X	0025	11	$3,495,292.00	$2,519,465.04	$975,826.96	$0.00	$975,826.96	27.92%
2026	1	X	0027	11	$45,894,416.00	$43,180,533.06	$2,713,882.94	$0.00	$2,713,882.94	5.91%
2026	1	X	0029	11	$465,300.00	$185,269.01	$280,030.99	$0.00	$280,030.99	60.18%
2026	1	X	0032	11	$97,033,299.00	$96,306,279.48	$727,019.52	$713,460.81	$13,558.71	0.01%
2026	1	X	0034	11	$8,598,512.00	$8,442,861.18	$155,650.82	$23,165.73	$132,485.09	1.54%
2026	1	X	0037	11	$35,883,189.00	$34,978,730.68	$904,458.32	$4,800.00	$899,658.32	2.51%
2026	1	X	0046	11	$1,066,178.00	$890,105.15	$176,072.85	$0.00	$176,072.85	16.51%
2026	1	X	0048	11	$4,210,731.00	$3,678,198.45	$532,532.55	$0.00	$532,532.55	12.65%
2026	1	X	0054	11	$29,513,644.00	$29,191,696.22	$321,947.78	$0.00	$321,947.78	1.09%
2026	1	X	0055	11	$1,080,000.00	$892,220.57	$187,779.43	$20,894.82	$166,884.61	15.45%
2026	1	X	0056	11	$78,318,509.00	$75,303,313.70	$3,015,195.30	$2,148,259.90	$866,935.40	1.11%
2026	1	X	0057	11	$3,375,000.00	$2,835,000.00	$540,000.00	$0.00	$540,000.00	16.00%
2026	1	X	0061	*	$0.00	$0.00	$0.00	$0.00	$0.00	
2026	1	X	0063	11	$927,450.00	$927,449.79	$0.21	$0.00	$0.21	0.00%

Unknown Deposits & Withdraws

- I see a deposit or withdraw from DPI in my bank account but I do not know why
  - Zero-Out
    - This is a DPI action
  - Prior Year Refunds
    - This would have required action on the PSU side
- Check the Zero Out Details
  - DART or Cash App

DART 201—Current Month Cash Zero Out



Cash Zero Out - Current Reporting Period Only

PRC	Fund Type	Grant Year
(All)	(All)	(All)

Download to Excel | Click to View All Reporting Periods

PSU Number	PSU	Fiscal Year	Period	Prc Type	PRC	Grant Year	Ytd Exp	Ytd Cash	Zero Out	Allotment	Total Approved	Available To Draw
[redacted]		2026	11	FED	0017	2025	$5,512.47	$5,686.00	($173.53)	$5,686.00	$5,686.00	$0.00
		2026	11	FED	0017	2026	$109,349.62	$109,176.09	$173.53	$119,660.00	$109,176.09	$10,483.91
		2026	11	FED	0026	2025	$30,691.57	$30,691.57	$0.00	$31,142.48	$30,691.57	$450.91
		2026	11	FED	0026	2026	$29,532.52	$29,532.52	$0.00	$31,142.00	$29,532.52	$1,609.48
		2026	11	FED	0049	2025	$844.42	$871.00	($26.58)	$871.00	$871.00	$0.00
		2026	11	FED	0049	2026	$70,659.00	$71,342.40	($683.40)	$71,405.00	$71,342.40	$62.60
		2026	11	FED	0050	2025	$32,253.62	$229,755.39	($197,501.77)	$274,887.54	$229,755.39	$45,132.15
		2026	11	FED	0050	2026	$1,659,361.64	$1,450,085.16	$209,276.48	$1,678,499.00	$1,450,085.16	$228,413.84
		2026	11	FED	0060	2025	$152,302.00	$313,223.10	($160,921.10)	$507,997.31	$313,223.10	$194,774.21
		2026	11	FED	0060	2026	$1,773,237.88	$1,593,213.85	$180,024.03	$2,091,607.00	$1,593,213.85	$498,393.15
		2026	11	FED	0103	2025	$247.00	$12,691.00	($12,444.00)	$12,691.00	$12,691.00	$0.00
		2026	11	FED	0103	2026	$233,211.16	$219,283.08	$13,928.08	$262,204.00	$219,283.08	$42,920.92
		2026	11	FED	0104	2025	$10,522.94	$10,522.94	$0.00	$10,764.94	$10,522.94	$242.00
		2026	11	FED	0104	2026	$9,263.37	$9,263.37	$0.00	$31,430.00	$9,263.37	$22,166.63
		2026	11	FED	0108	2025	$23,932.55	$24,097.74	($165.19)	$24,097.74	$24,097.74	$0.00
		2026	11	FED	0108	2026	$117,476.84	$116,495.40	$981.44	$135,329.00	$116,495.40	$18,833.60
		2026	11	FED	0111	2026	$2,272.71	$2,272.71	$0.00	$2,825.00	$2,272.71	$552.29
		2026	11	FED	0115	2025	$3,396.13	$4,065.66	($669.53)	$15,812.11	$4,065.66	$11,746.45
		2026	11	FED	0118	2025	$5,000.00	$5,192.21	($192.21)	$6,500.00	$5,192.21	$1,307.79
		2026	11	STATE		X	$56,988,822.55	$56,923,859.90	$64,962.65	$0.00	$0.00	$0.00
		2026	11	STATE	0015	X	$114,597.02	$89,157.21	$25,439.81	$149,622.86	$89,157.21	$60,465.65

$$YTD\ Expenditures\ - YTD\ Cash = Zero\ Out$$

Monthly Reporting Takeaways

- Errors should be corrected each month prior to the next datafile submission
- Cash is not received for expenses with invalid codes or expenses above the approved allotment.
- Numerous tools are available for PSU to analysis YTD expenses and maintain alignment with their budget, cash request, and general ledger

What happens to errors at year-end?

- Invalid Codes
  - These expenses were never properly recorded and therefore PSUs never received the cash.
  - PSUs lose their ability to draw down any cash for these expenditures after June 30th.
- Expenditures reported in excess of allotment
  - PSUs never received cash for these expenditures
  - These expenditures must be corrected on DPI's year-end records
  - PSUs should mirror corrections made on their general ledger to ensure alignment with DPI's final year-end record

FIN 102- Year End Ledger Reconciliation

This report/process applies to all LEAs and IPSs.

If your PSU completed the necessary corrections prior to the final data file submission and maintained fully balanced records, the report will indicate that no additional corrections are required.

- Zero-Out Details — Contains reference information for the first and second zero-out processes.
- PRC Details — Summarizes each PRC allotment and associated excess expenditures, allowing PSUs to review the data used by DPI for ledger corrections.
- Corrections — Outlines how DPI will reallocate expenditures within the ledger to ensure proper alignment between cash and the final entries.

North Carolina Department of Public Instruction

Public Superintendents PSU Internal DPI Finance Office

Cody Edwards (Logout)

Year-End Ledger Reconcil

- 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
- CFO101. CPE Credits Transcript
- FIN101. Monthly Actions
- FIN102. Year-End Ledger Reconciliation
- GEN201. Indirect Costs by Year

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301 N. Wilmington Street
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(984) 236-2100

NCDPI LINKS

Education Directory

PSUs should make ledger corrections to mirror these actions

Example: DPI's records will reflect a move of $3482.90 in PRC 055 from fund 1 to fund 2 for this PSU

Example: DPI's records will reflect a move of $21.54 in PRC 103 from fund 3 to fund 2 for this PSU

Excess Expenditures - Corrections

Zero Out Details | PRC Details | **Corrections** | Download CSV

PSU Number	Fiscal Year	Reporting Period	Fund	Grant Year	Purpose	PRC	Object	Site	Department Code	Level	Cost Center	Project Code	Fund Source Flag	MTD Expenditures	YTD Expenditures	Encumbrances
[redacted]	2026	11	1	X	50009	0002	01009	00000	000	00	000	00000		0	($57,924.46)	0
[redacted]	2026	11	2	X	50009	0002	01009	00000	000	00	000	00000		0	$57,924.46	0
[redacted]	2026	11	1	X	50009	0055	01009	00000	000	00	000	00000		0	($3,482.90)	0
[redacted]	2026	11	2	X	50009	0055	01009	00000	000	00	000	00000		0	$3,482.90	0
[redacted]	2026	11	1	X	50009	0056	01009	00000	000	00	000	00000		0	($52,402.24)	0
[redacted]	2026	11	2	X	50009	0056	01009	00000	000	00	000	00000		0	$52,402.24	0
[redacted]	2026	11	1	X	50009	0061	01009	00000	000	00	000	00000		0	($787.35)	0
[redacted]	2026	11	2	X	50009	0061	01009	00000	000	00	000	00000		0	$787.35	0
[redacted]	2026	11	1	X	50009	0069	01009	00000	000	00	000	00000		0	($237,862.41)	0
[redacted]	2026	11	2	X	50009	0069	01009	00000	000	00	000	00000		0	$237,862.41	0
[redacted]	2026	11	2	X	50009	0049	01009	00000	000	00	000	00000		0	$2,690.26	0
[redacted]	2026	11	3	6	50009	0049	01009	00000	000	00	000	00000		0	($2,690.26)	0
[redacted]	2026	11	2	X	50009	0060	01009	00000	000	00	000	00000		0	$11,691.67	0
[redacted]	2026	11	3	6	50009	0060	01009	00000	000	00	000	00000		0	($11,691.67)	0
[redacted]	2026	11	2	X	50009	0070	01009	00000	000	00	000	00000		0	($1,404.77)	0
[redacted]	2026	11	3	5	50009	0070	01009	00000	000	00	000	00000		0	$1,404.77	0
[redacted]	2026	11	2	X	50009	0070	01009	00000	000	00	000	00000		0	($1,550.94)	0
[redacted]	2026	11	3	6	50009	0070	01009	00000	000	00	000	00000		0	$1,550.94	0
[redacted]	2026	11	2	X	50009	0103	01009	00000	000	00	000	00000		0	$21.54	0
[redacted]	2026	11	3	4	50009	0103	01009	00000	000	00	000	00000		0	($21.54)	0
[redacted]	2026	11	2	X	50009	0103	01009	00000	000	00	000	00000		0	$26,928.35	0
[redacted]	2026	11	3	6	50009	0103	01009	00000	000	00	000	00000		0	($26,928.35)	0
[redacted]	2026	11	2	X	50009	0105	01009	00000	000	00	000	00000		0	$12,613.36	0
[redacted]	2026	11	3	6	50009	0105	01009	00000	000	00	000	00000		0	($12,613.36)	0
[redacted]	2026	11	2	X	50009	0108	01009	00000	000	00	000	00000		0	$10,835.12	0
[redacted]	2026	11	3	6	50009	0108	01009	00000	000	00	000	00000		0	($10,835.12)	0
[redacted]	2026	11	2	X	50009	0109	01009	00000	000	00	000	00000		0	$34,799.26	0
[redacted]	2026	11	3	6	50009	0109	01009	00000	000	00	000	00000		0	($34,799.26)	0
[redacted]	2026	11	2	X	50009	0111	01009	00000	000	00	000	00000		0	$1.42	0
[redacted]	2026	11	3	5	50009	0111	01009	00000	000	00	000	00000		0	($1.42)	0
Grand Total														**0**	**$0.00**	**0**

Rows that will be inserted into DPI ledger at year-end.

Strong year-end outcomes are never accidental—they’re the result of consistent monitoring, early intervention, and disciplined use of financial tools.

Questions?

schoolfinancialreporting@dpi.nc.gov