Data Analytics & Reporting Tool

Financial and Business Services Conference July 2026

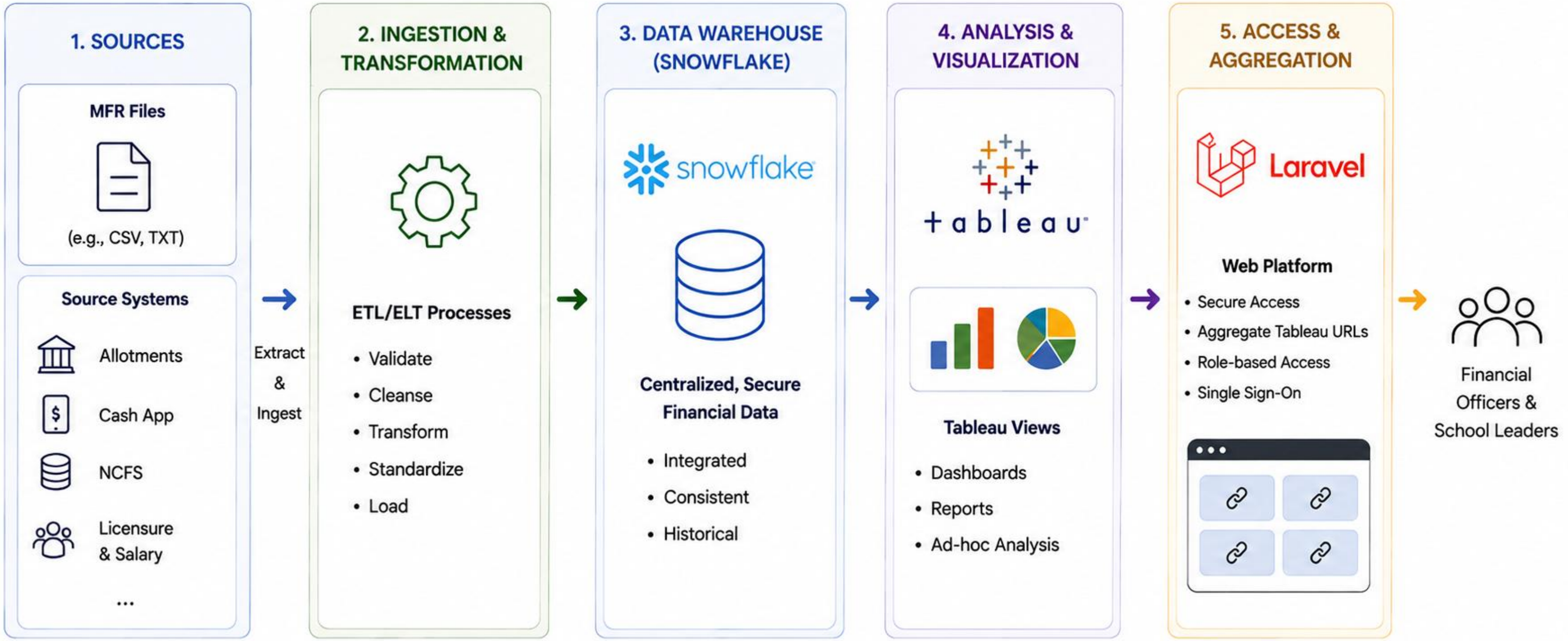
North Carolina Department of
PUBLIC INSTRUCTION

Objectives

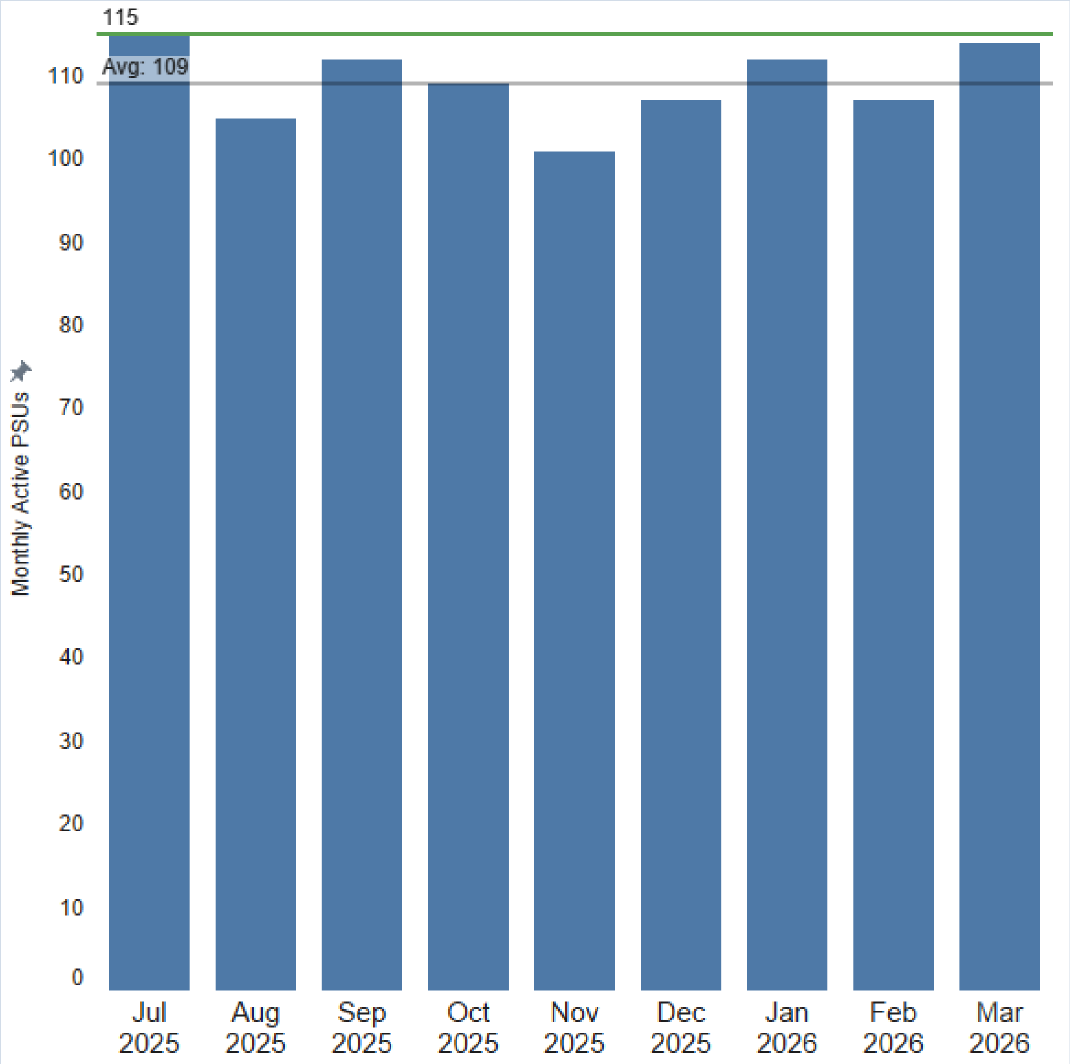
- What DART is (and is not)
- What we are working on
- DART Reports - Applications and Uses
- How to make suggestions
- Q&A


Where does data come from?

DART Data Pipeline



Monthly Active LEAs

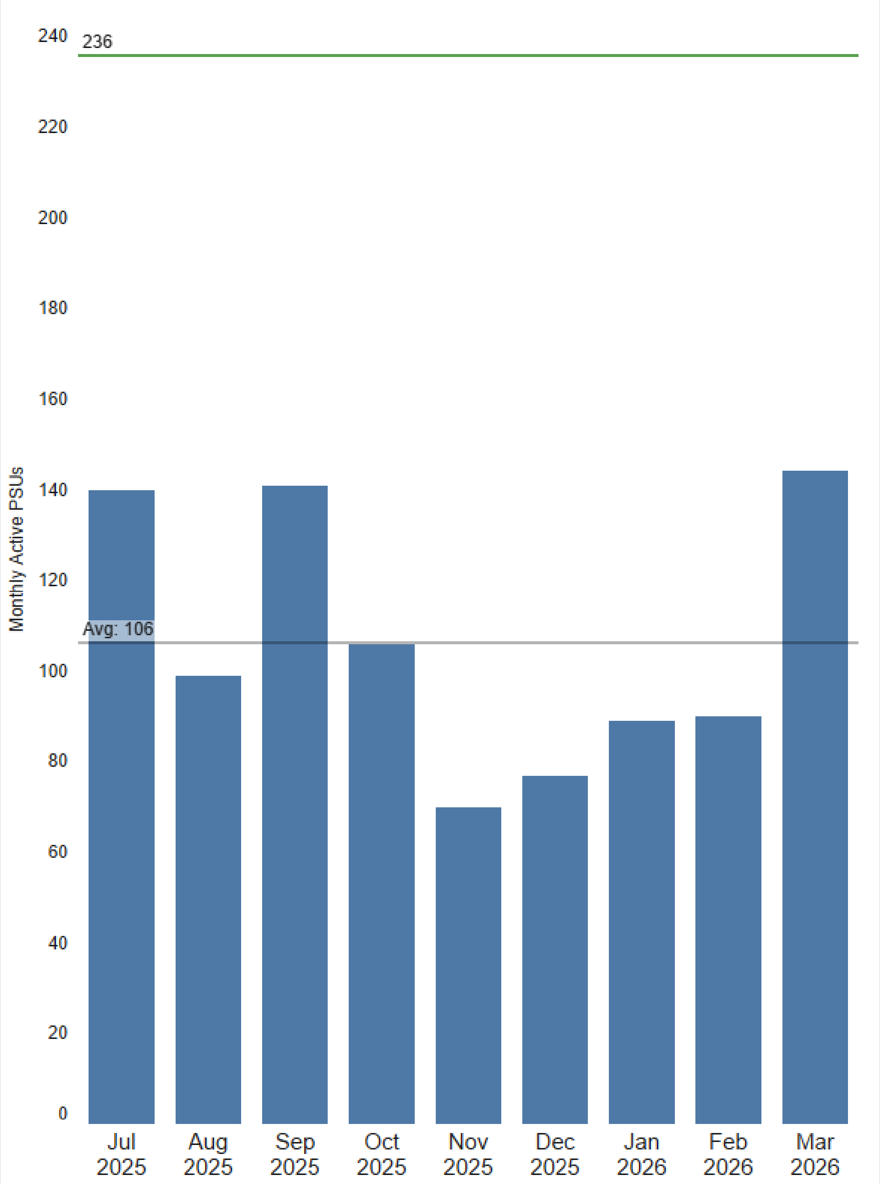


On avg, 95% of LEAs logging in to DART each month

Monthly Active Charters

On avg, 45% of charters logging in each month

86% logged in at least once

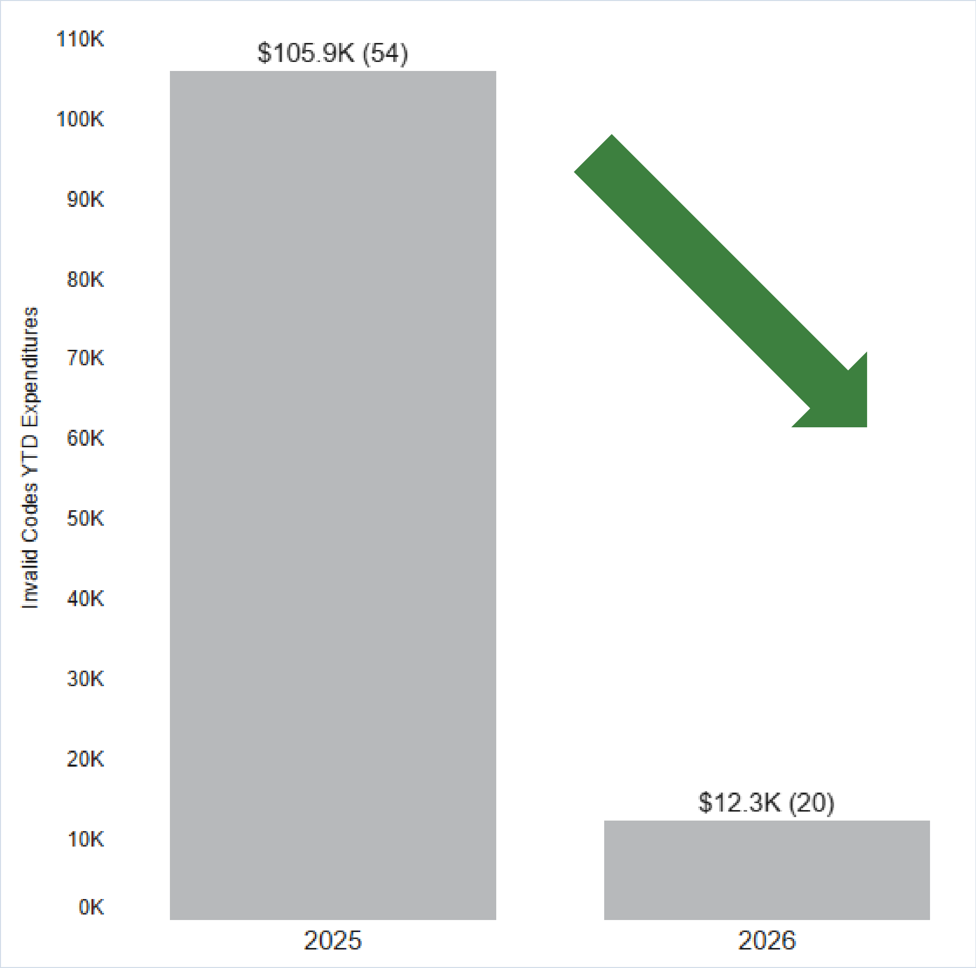


Top Dashboards

Rank	Dashboard	Views
1	102. PSU Invalid Codes	3,411
2	103. PSU Remaining Allotment Balance	2,775
3	201. Current Month Cash Zero Out	2,728
4	104. PSU Over-Obligated PRCs	2,438
5	101. Current Monthly Financial Report	1,684
6	105. PSU Allotment vs. PSU MFR Budget	1,345
7	203. Overspent - YTD CASH	1,292
8	701. State Overdraft Refunds and Repayments	1,213
9	202. PSU Zero Out Analysis	1,178
10	107. MFR Full Details	1,045

For the period which usage data was available (July 1, 2025 – April 1, 2026)

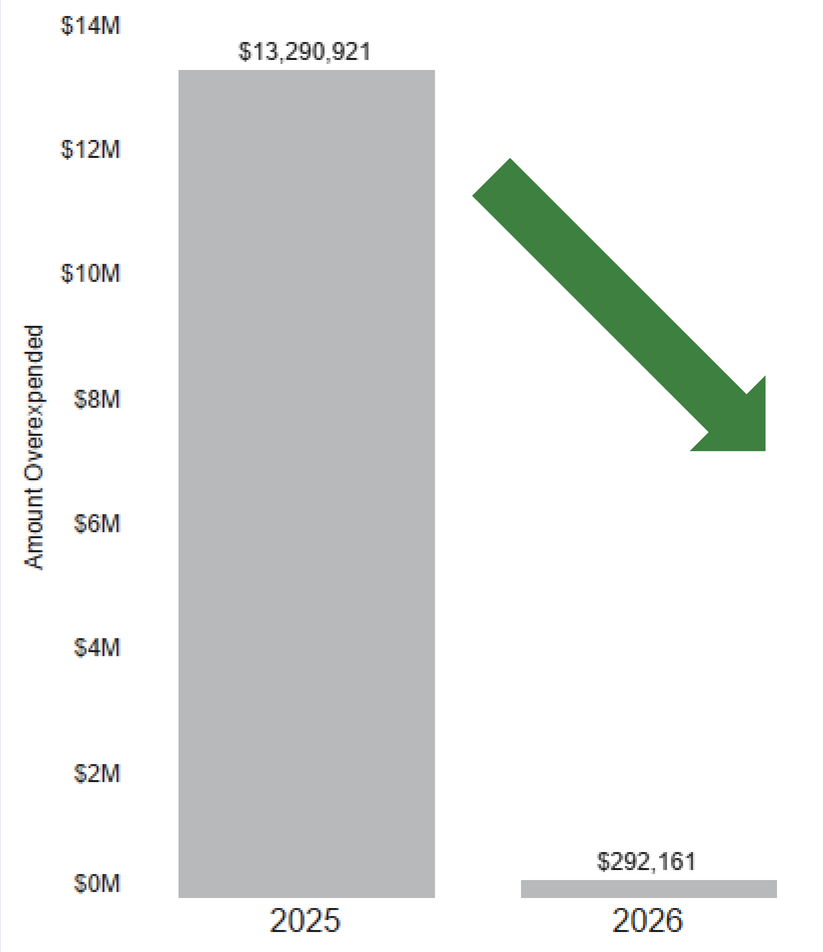
Invalid Codes
Compared to Last Year



Reduced by 88%

Represents cash that was NOT received

Overspent PRCs
Compared to Last Year

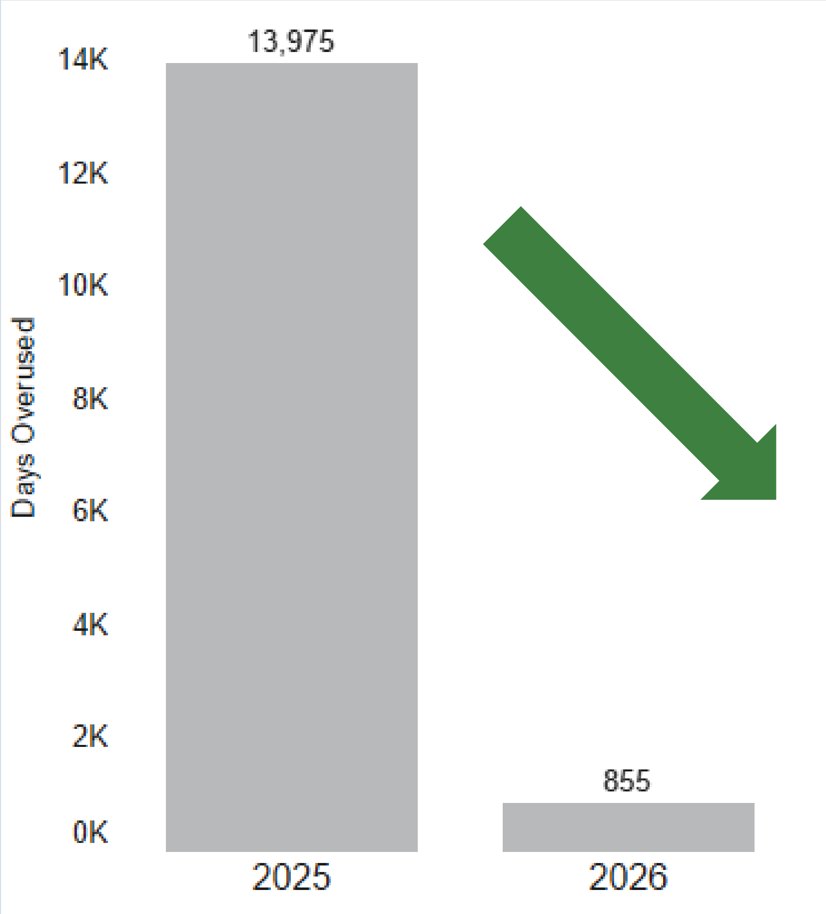


Reduced by 97%

* State PRCs only

Days Allotted vs Used

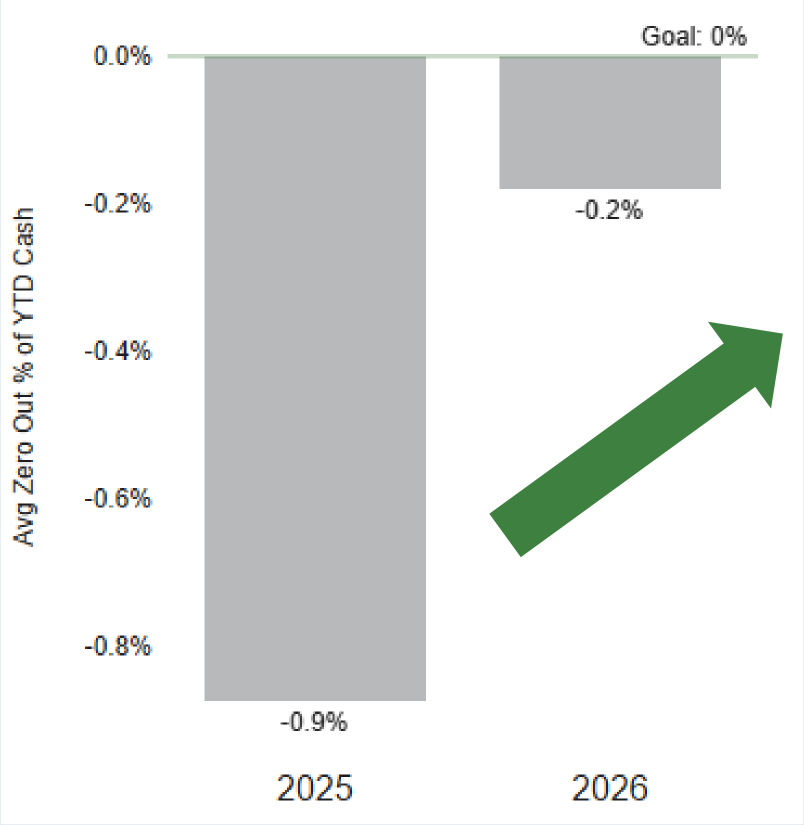
Compared to Last Year



Reduced by 94%

* FY25 months used overages converted to days using 21.5 days per month conversion

Zero Out
Compared to Last Year



Zero out =
YTD expenditures – YTD cash

Expenditures were 78% closer to cash

Top PSUs
Ranked by total number of PSU dashboard views

Rank	PSU Name
1	Hyde County Schools
2	Wake County Schools
3	Gaston County Schools
4	Guilford County Schools
5	McDowell County Schools

Monthly Action Items

PSU Monthly Actions

Reporting Period: 12
MFR Data As Of: July 7, 2026
Allotment Data As Of: June 26, 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	0 ($0)	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	()	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.

Monthly Action Items – Invalid Codes

SBSDART

Invalid Codes

← Back to Home

Filters:

PSU Number and Name
(All)

Grant Year
(Multiple values)

Fund
(Multiple values)

PRC
(All)

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	Number of Invalid Codes	YTD Expenditures
	2025-26	12	1	0067	51100	02110	X	Invalid Code	1	$13.39
	2025-26	12	3	0050	53300	03120	X	Missing Grant Year	4	$2,029.15
	2025-26	12	3	0050	53300	04610	X	Missing Grant Year	2	$0.07
	2025-26	12	3	0050	53300	04620	X	Missing Grant Year	1	$0.08
	2025-26	12	3	0050	58800	04110	X	Missing Grant Year	2	$50.30
	2025-26	12	3	0050	58800	04590	X	Missing Grant Year	1	$134.01
	2025-26	12	3	0103	51100	04110	X	Missing Grant Year	4	$5.47
	2025-26	12	3	0108	53500	04110	X	Missing Grant Year	1	$0.20
	2025-26	12	3	0108	63000	03120	X	Missing Grant Year	1	$22.38
Grand Total									**17**	**$2,255.05**

No invalid codes were reported if no data appears here. Only includes funds 1 and 3 records with positive YTD Expenditures.

- Invalid Codes for State and Federal funds will appear if the account code does not match the Chart of Accounts.
- Need to be fixed the following month - PSUs do not receive cash for invalid codes.

Monthly Action Items – Allotments vs Expenditures

SBSDART

Allotment vs Expenditures

← Back to Home

Filters:

PSU Number and Name: (All)

Fund: (All)

Grant Year: (Multiple values)

PRC: (All)

Is Overexpended: True

Will Cash Be Pulled Back: (All)

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.

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
	2025-26	12	1	0071	Supplemental Funds for Teacher Compensa..	X	Yes	$2,071,147.18	$2,071,147.00	$0.18	$0.00
Grand Total								**$2,071,147.18**	**$2,071,147.00**	**$0.18**	**$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)

- Remaining allotment balance calculated as Allotment - YTD Expenditures
- If YTD expenditures > allotments for State PRCs, cash will be pulled back in second zero (if > $1)
- Must be corrected in the next monthly file submission. If it is not fixed by year-end, expenditures will be moved to Local.

Monthly Action Items – Allotment vs Obligated Funds

SBSDART

Allotment vs Obligated Funds

← Back to Home

Filters:

PSU Number and Name: (All)

Fund: (All)

Grant Year: (Multiple values)

PRC: (All)

Is Overobligated: True

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
	2025-26	12	1	0061	Classroom Materials/Instructional Su..	X	$65,793.11	$0.00	$65,793.11	$65,710.00	$83.11	$0.00
Grand Total							**$65,793.11**	**$0.00**	**$65,793.11**	**$65,710.00**	**$83.11**	**$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)

- Obligated funds are calculated as YTD Expenditures + Encumbrances.
- Similar to Allotments vs Expenditures monthly action item.
- PRCs with obligated funds > allotment should be fixed in the next monthly file submission.
- Should move to an allowable PRC with sufficient funds or to a local account.

Monthly Action Items – Days Allotted vs Used

SBSDART

← Back to Home

Filters:

PSU Number and Name: (All)

PRC: (All)

Has Days Overused: True

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	Days Allotted	Months Allotted	Days Used	Days Remaining	Avg Annual Salary And Benefits	Overage Dollars
	0006	School Health Personnel-Position	True	1,290.0	60.0	1,294.5	-4.50	$88,398	$1,850
	0007	Instructional Support Personnel - Certified	True	1,075.0	50.0	1,106.4	-31.38	$86,129	$12,571
Grand Total				**2,365.0**	**110.0**	**2,400.9**	**-35.88**	**$87,264**	**$14,421**

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. Any PRC 0096 days overused are excluded since it's a guaranteed allotment.

- Days and Months allotted pulled from LicSal report "Days Allocated vs Days Employed Used".
- Some PRCs allotted by months or days of employment.
- PSUs must refund dollar equivalent of the overage after year end.
- Occurs a 1% monthly penalty starting in **October** of following year if not corrected.

Monthly Action Items – Salary Overpaid Exceptions

SBSDART

Salary Audit Overpaid Exceptions

← Back to Home

Filters:

PSU Number and Name

(All)

Fund

1

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
	1	0019	Small County Supplemental Funding	X	1	$38.92
Grand Total					**1**	**$38.92**

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

- Salary Overpaid Exceptions details can be found in Lical under Exceptions > Overpayments.
- Exceptions should be corrected as soon as possible.
- Exceptions that aren't corrected will start accruing a 1% monthly penalty starting in **January** of the following fiscal year.

PSU Interactive MFR (FIN100)

Filters:

Use the following dropdowns to determine the level to which the data should be rolled up.

By PRC or Fund	Purpose Reporting Level	Object Code Reporting Level
Rolled Up By Fund/GY	No Digits	No Digits

Fiscal Year: 2026

Reporting Period: 12

Fund: (All)

Grant Year: (All)

PRC: (All)

Purpose Code: XXXXX

[redacted]

Reporting Period: 12

Fund	Grant Year	Purpose Level Selection:	View PRC or Fund/GY	Object Level Selection:	Site Level Selection	PSU Budget	Year To Date Expenditures	PSU Budget - Unspent Funds
1	X	XXXXX	XXXX	XXXXX	XXXXX	$30,821,887.71	$30,401,106.34	$420,781.37
2	X	XXXXX	XXXX	XXXXX	XXXXX	$31,386,377.00	$28,407,648.60	$2,978,728.40
3	4	XXXXX	XXXX	XXXXX	XXXXX	$32,315.81	$32,315.81	$0.00
	5	XXXXX	XXXX	XXXXX	XXXXX	$2,112,711.40	$2,098,856.21	$13,855.19
	6	XXXXX	XXXX	XXXXX	XXXXX	$2,748,079.00	$1,190,515.25	$1,557,563.75
4	X	XXXXX	XXXX	XXXXX	XXXXX	$7,246,992.00	$3,613,882.43	$3,633,109.57
5	X	XXXXX	XXXX	XXXXX	XXXXX	$2,401,500.00	$2,322,521.66	$78,978.34
8	X	XXXXX	XXXX	XXXXX	XXXXX	$11,778,000.48	$9,329,966.17	$2,448,034.31
Grand Total						**$88,527,863.40**	**$77,396,812.47**	**$11,131,050.93**

PSU Allotments ▸

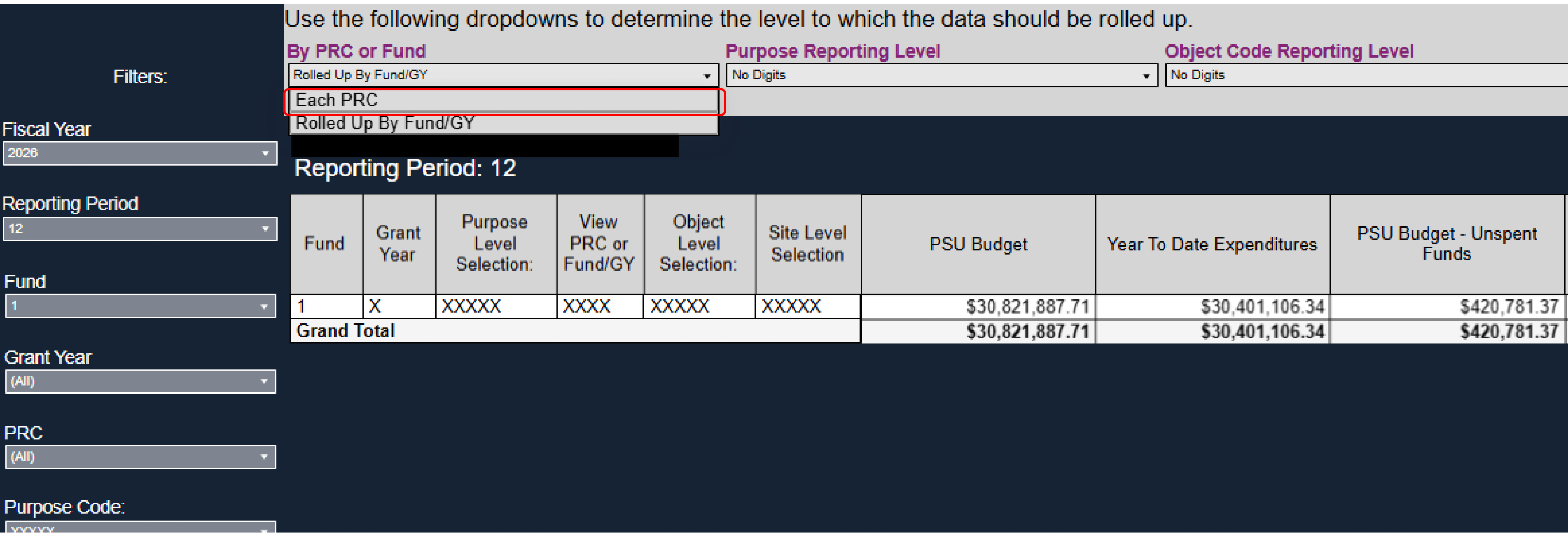
PSU Expenditures ▸

PSU Historical Reporting ▸

101. Current Monthly Financial Report

FIN100. PSU Interactive MFR

PSU Interactive MFR (FIN100)



Fund	Grant Year	Purpose Level Selection:	View PRC or Fund/GY	Object Level Selection:	Site Level Selection	PSU Budget	Year To Date Expenditures	PSU Budget - Unspent Funds
1	X	XXXXX	XXXX	XXXXX	XXXXX	$30,821,887.71	$30,401,106.34	$420,781.37
Grand Total						**$30,821,887.71**	**$30,401,106.34**	**$420,781.37**

PSU Interactive MFR (FIN100)

Filters:

Fiscal Year: 2026

Reporting Period: 12

Fund: 1

Grant Year: (All)

PRC: (All)

Purpose Code: XXXXX

Object Code: XXXXX

Site: XXXXX

Expenditures Over Budget?: (All)

Use the following dropdowns to determine the level to which the data should be rolled up.

By PRC or Fund	Purpose Reporting Level	Object Code Reporting Level
Each PRC	No Digits	No Digits

[redacted]

Reporting Period: 12

Fund	Grant Year	Purpose Level Selection:	View PRC or Fund/GY	Object Level Selection:	Site Level Selection	PSU Budget	Year To Date Expenditures	PSU Budget - Unspent Funds
1	X	XXXXX	0001	XXXXX	XXXXX	$14,024,240.00	$14,031,382.25	($7,142.25)
			0002	XXXXX	XXXXX	$591,921.00	$591,921.00	$0.00
			0003	XXXXX	XXXXX	$1,405,607.00	$1,405,607.00	$0.00
			0004	XXXXX	XXXXX	$774,261.00	$761,391.94	$12,869.06
			0005	XXXXX	XXXXX	$1,556,280.00	$1,432,247.06	$124,032.94
			0006	XXXXX	XXXXX	$915,730.00	$920,150.72	($4,420.72)
			0007	XXXXX	XXXXX	$855,693.00	$846,415.64	$9,277.36
			0009	XXXXX	XXXXX	$305,000.00	$268,390.69	$36,609.31
			0011	XXXXX	XXXXX	$50,000.00	$43,201.60	$6,798.40
			0012	XXXXX	XXXXX	$102,782.00	$102,782.00	$0.00
			0013	XXXXX	XXXXX	$1,651,687.00	$1,555,002.25	$96,684.75
			0014	XXXXX	XXXXX	$368,428.00	$368,428.00	$0.00
			0015	XXXXX	XXXXX	$45,071.00	$45,071.00	$0.00
			0016	XXXXX	XXXXX	$92,328.00	$73,158.81	$19,169.19
			0024	XXXXX	XXXXX	$273,335.00	$273,335.00	$0.00
			0027	XXXXX	XXXXX	$1,445,415.00	$1,445,415.00	$0.00
			0029	XXXXX	XXXXX	$221,129.00	$221,129.00	$0.00
			0032	XXXXX	XXXXX	$3,127,504.00	$3,127,504.00	$0.00
			0034	XXXXX	XXXXX	$231,778.00	$231,778.00	$0.00
			0046	XXXXX	XXXXX	$21,619.00	$21,619.00	$0.00

PSU Interactive MFR (FIN100)

Filters:

Fiscal Year
2026

Reporting Period
12

Fund
1

Grant Year
(All)

PRC
(All)

Purpose Code:

Use the following dropdowns to determine the level to which the data should be rolled up.

By PRC or Fund	Purpose Reporting Level	Object Code Reporting Level
Rolled Up By Fund/GY	1st Digit	No Digits

[redacted]

Reporting Period: 12

Fund	Grant Year	Purpose Level Selection:	View PRC or Fund/GY	Object Level Selection:	Site Level Selection	PSU Budget	Year To Date Expenditures	PSU Budget - Unspent Funds
1	X	5XXXX	XXXX	XXXXX	XXXXX	$27,141,288.71	$26,789,269.43	$352,019.28
		6XXXX	XXXX	XXXXX	XXXXX	$3,485,599.00	$3,427,946.49	$57,652.51
		7XXXX	XXXX	XXXXX	XXXXX	$195,000.00	$183,890.42	$11,109.58
Grand Total						**$30,821,887.71**	**$30,401,106.34**	**$420,781.37**

PSU Interactive MFR (FIN100)

Filters:

Fiscal Year: 2026

Reporting Period: 12

Fund: 1

Grant Year: (All)

PRC: (All)

Purpose Code: (All)

Object Code: (All)

Site: XXXXX

Expenditures Over Budget?: (All)

Use the following dropdowns to determine the level to which the data should be rolled up.

By PRC or Fund: Each PRC

Purpose Reporting Level: 1st Digit

Object Code Reporting Level: Full

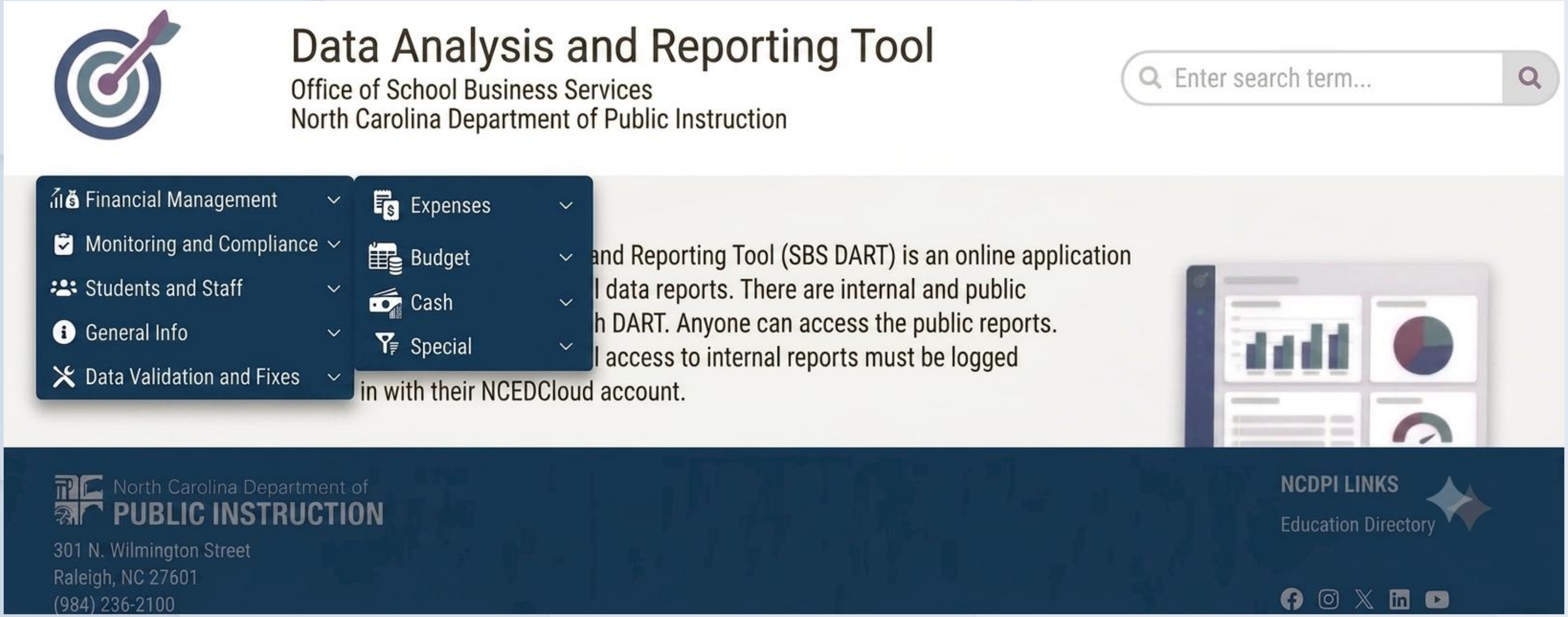
[redacted]

Reporting Period: 12

Fund	Grant Year	Purpose Level Selection:	View PRC or Fund/GY	Object Level Selection:	Site Level Selection	PSU Budget	Year To Date Expenditures	PSU Budget - Unspent Funds
1	X	5XXXX	0001	01210	XXXXX	$14,024,240.00	$9,573,970.62	$4,450,269.38
				02110	XXXXX	$0.00	$685,237.42	($685,237.42)
				02210	XXXXX	$0.00	$2,361,947.99	($2,361,947.99)
				02310	XXXXX	$0.00	$1,410,226.22	($1,410,226.22)
			0004	01210	XXXXX	$774,261.00	$519,210.00	$255,051.00
				02110	XXXXX	$0.00	$36,918.50	($36,918.50)
				02210	XXXXX	$0.00	$128,089.18	($128,089.18)
				02310	XXXXX	$0.00	$77,174.26	($77,174.26)
			0005	01140	XXXXX	$1,452,546.00	$689,748.53	$762,797.47
				01160	XXXXX	$103,734.00	$319,158.00	($215,424.00)
				01290	XXXXX	$0.00	$732.00	($732.00)
				02110	XXXXX	$0.00	$72,745.81	($72,745.81)
				02210	XXXXX	$0.00	$249,077.60	($249,077.60)
				02310	XXXXX	$0.00	$100,785.12	($100,785.12)
			0006	01310	XXXXX	$0.00	$431,498.24	($431,498.24)
				01330	XXXXX	$915,730.00	$202,800.00	$712,930.00
				02110	XXXXX	$0.00	$44,475.38	($44,475.38)
				02210	XXXXX	$0.00	$156,481.02	($156,481.02)
				02310	XXXXX	$0.00	$84,896.08	($84,896.08)
			0007	01310	XXXXX	[illegible]	[illegible]	[illegible]

Changes Coming to DART*

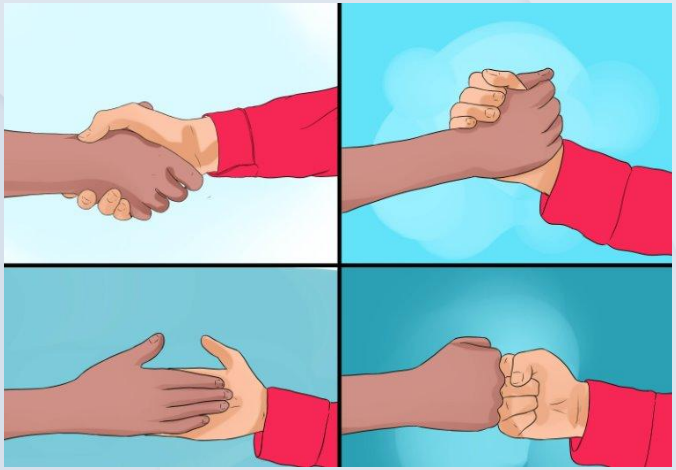
- Simplifying the layout
- Creating more specific PSU specific dashboards
- Removing dashboards that PSUs aren't using



*Layout and changes pending approval. Image displayed is not a final design.

Help us, Help you!

- **Important that you are reviewing dashboards in DART**
  - Helps us identify what reports are helpful to you
  - Helps us get rid of redundant dashboards or dashboards that you don't need
  - Allows us to focus on continuing to create dashboards that assist you with your work



DART – Suggestions & Request

Have ideas that you think would be helpful to PSUs let us know!

Submission & Request Link - DART - Suggestions & Requests

- Will be evaluated by DPI Staff on a regular basis.
- They must benefit multiple PSUs.
- Not all suggestions or requests will be implemented.

North Carolina Department of
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