



Verify Finance data

Table of Contents

Verify Finance data

REMINDERS:



- Ensure you are logged on to the prior file ID in Finance to verify information.
- In the prior year file ID, verify that the **Previous Year File ID** field on the [Finance > Tables > District Finance Options > Finance Options](#) tab is set to a number representing the previous file ID instead of a letter.

[Finance > Inquiry > General Ledger Inquiry > General Ledger Account Summary](#)

Prior year financial data is extracted from Finance for applicable funds. The totals include actual amounts entered into the system in the prior file ID.

Note: The Auditor's adjusting entries must be posted to obtain accurate amounts. To verify this information, use the [Finance > Reports > Finance Reports > Journals, Checks, Detail Ledgers > FIN1150 - General Journal](#).

Debit/Credit Guide

Account Code	Debit	Credit
Assets (1XXX)	Increase	Decrease
Liabilities (2XXX)	Decrease	Increase
Fund Balance (3XXX)	Decrease	Increase
Reserves (4XXX)	Decrease	Increase
Estimated Revenue	Increase	Decrease
Realized Revenue	Decrease	Increase
Appropriations	Decrease	Increase
Expenditures	Increase	Decrease

If adjusting entries have not been posted to the prior file ID, use [Finance > Maintenance > Postings > Journal Actual](#) or the [Import JV Transactions Template](#).

Inquiry > General Ledger Inquiry Finance

GENERAL LEDGER INQUIRY GENERAL LEDGER ACCOUNT SUMMARY EMPLOYEE DISTRIBUTION LIST INQUIRY OVER EXPENDED ACCOUNT SUMMARY

☒ Processed
 ☒ Current Period: 08
 ☒ Next Period: 08

 ☐ Balance Accounts Only
 ☐ Include Fund Totals
 ☐ Exclude Objects 61XX

Fund Func Obj Subj Org -----Prog-----
 Account Code: XXX : XX : XXXX : XX : XXX : X : XX : X : XX :

First ◀ ▶ Last

Date Run: _____
 Cnty Dist: _____
 Processed ☒ Current (08) ☒ Next (08) ☒

Inquiry Information for All Accounts

ISD
XXX XX XXXX XX XXX X XX X XX

Page: 1 of 3
File ID: _____

Account Number	Description	Est Revenue/ Appropriation	Encumbrance	Rtzd Revenue/ Expenditure	Balance
199 11 6119 00 001 6 11 0 00	SALARIES - TEACHER & PROFESS	-4,457,469.00	0.00	4,533,325.63	75,856.63
199 11 6119 00 001 6 22 0 00	SALARIES - TEACHER & PROFESS	0.00	0.00	710,344.08	710,344.08
199 11 6119 00 001 6 23 0 00	SALARIES - TEACHER & PROFESS	-307,200.00	0.00	299,238.21	-7,961.79
199 11 6119 00 001 6 24 0 00	PROFESSIONAL SALARY	-121,830.00	0.00	122,566.34	736.34

The following data is reported:

- Fund (1XX-701)
- Function
- Object
 - Report 5XXX-8XXX
 - Unlike Fall data, which collapses 61XX into 6100, 62XX into 6200, 63XX into 6300, etc., each object code is reported (6112, 6118, 6119, etc.)
- Organization
- Fiscal Year
- Program Intent
- Amount (rounded to the nearest dollar)

Use Exhibit C-3 from the annual audit report to compare amounts to the Finance > Inquiry > General Ledger Inquiry.

The Finance and Audit Report data should match the PDM2-102-003 Statement of Revenues, Expenditures, & Changes in Fund Balances - Governmental Funds.



TIP: PDM2-100-011 Actual Expenditures by Program&Object Within Detail Function - General Fund, breaks down by PIC, object code, and function.

Exhibit C-3:

INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED AUGUST 31, 202X						EXHIBIT C-3
Data Control Codes		10 General Fund	50 Debt Service Fund	60 Bond Construction	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
5700	Total Local and Intermediate Sources	\$3,464,246	\$1,576,348	\$1,368,514	\$611,833	\$7,020,941
5800	State Program Revenues	10,037,673	287,995	-	125,075	10,450,743
5900	Federal Program Revenues	-	-	-	501,192	501,192
5020	Total Revenues	13,501,919	1,864,343	1,368,514	1,238,100	17,972,876
EXPENDITURES						
Current:						
0011	Instruction	6,911,743	-	-	146,826	7,058,569
0012	Instructional Resources & Media Services	196,095	-	-	-	196,095
0013	Curriculum and Inst Staff Development	190,097	-	-	25,078	215,175
0021	Instructional Leadership	18,699	-	-	-	18,699
0023	School Leadership	592,577	-	-	-	592,577
0031	Guidance, Counseling, & Eval Svcs	275,694	-	-	204	275,898
0033	Health Services	154,325	-	-	-	154,325
0034	Student (Pupil) Transportation	330,746	-	-	-	330,746
0035	Food Services	-	-	-	689,060	689,060
0036	Extracurricular Activities	718,953	-	-	351,465	1,070,418
0041	General Administration	330,940	-	-	-	330,940
0051	Facilities Maintenance and Operations	1,242,956	-	-	-	1,242,956
0052	Security and Monitoring Services	174,053	-	-	44,429	218,482
0053	Data Processing Services	208,795	-	-	-	208,795
0061	Community Services	-	-	-	23,518	23,518
Debt Service:						
0071	Principal on Long-Term Liabilities	273,422	460,000	-	-	733,422
0072	Interest on Long-Term Liabilities	43,664	1,564,572	-	-	1,608,236
0073	Bond Issuance Cost and Fees	-	1,250	-	-	1,250
Capital Outlay:						
0081	Facilities Acquisition and Construction	-	-	4,675,802	444,439	5,120,241
Intergovernmental:						
0093	Pymts to Fiscl Agent/Member Dist of SSA	410,563	-	-	-	410,563
0095	Pymts to Juvenile Justice Alt Ed Pgm	7,500	-	-	-	7,500
0099	Other Intergovernmental Charges	97,233	-	-	-	97,233
6030	Total Expenditures	12,178,055	2,025,822	4,675,802	1,725,019	20,604,698
1100	Excess (Deficiency of Revenues Over (Under) Expenditures	1,323,864	(161,479)	(3,307,288)	(486,919)	(2,631,822)
OTHER FINANCING SOURCES (USES):						
7913	Right to Use Lease and SBITA Proceeds	120,702	-	-	-	120,702
7915	Transfers In	58,500	-	-	-	58,500
7080	Total Other Financing Sources (Uses)	179,202	-	-	-	179,202
1200	Net Change in Fund Balances	1,503,066	(161,479)	(3,307,288)	(486,919)	(2,452,620)
0100	Fund Balance – September 1 (Beginning)	5,053,794	-	25,463,025	2,762,359	33,279,178
1300	Change from Nonmajor to Major Fund	-	1,559,246	-	(1,559,246)	-
3000	Fund Balance – August 31 (Ending)	\$6,556,860	\$1,397,767	\$22,155,737	\$716,194	\$30,826,558

Exhibit H-1:

INDEPENDENT SCHOOL DISTRICT COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS AUGUST 31, 202X								
Data Control Codes	211 ESEA I, A Improving Basic Program	240 National Breakfast & Lunch Program	429 Silent Panic Alert/Math Academy	461 Campus Activity Funds	498 After School Care	499 Local Scholarship Funds	699 Maintenance Tax Note Proceeds	Total Nonmajor Funds
ASSETS								
1110	Cash and Cash Equivalents	\$ (11,512)	\$ 187,888	\$ (18,940)	\$ 159,119	\$ 25,842	\$ 8,144	\$ 311,627
1120	Investments – Current	-	-	-	-	-	23,216	-
1240	Due from Other Governments	11,512	29,362	19,290	-	-	-	60,164
1000	Total Assets	\$ -	\$ 217,250	\$ 350	\$ 159,119	\$ 25,842	\$ 31,360	\$ 311,627
LIABILITIES								
2110	Accounts Payable	\$ -	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ 65
2160	Accrued Wages Payable	-	28,323	-	-	-	-	28,323
2200	Accrued Expenditures	-	616	-	-	-	-	616
2300	Unearned Revenue	-	-	350	-	-	-	350
2000	Total Liabilities	-	29,004	350	-	-	-	29,354
FUND BALANCES								
3450	Restricted Fund Balance	-	188,246	-	-	-	-	188,246
3470	Federal or State Funds Grant Restrictions	-	-	-	-	-	-	-
3490	Capital Acq & Contractual Obligation	-	-	-	-	-	22,155,737	22,155,737
3490	Other Restricted Fund Balance	-	-	-	159,119	25,842	31,360	216,321
3000	Total Fund Balances	-	188,246	-	159,119	25,842	31,360	22,560,304
4000	Total Liabilities & Fund Balances	\$ -	\$ 217,250	\$ 350	\$ 159,119	\$ 25,842	\$ 31,360	\$ 22,589,658

This data can also be verified by using the [Finance > Reports > Finance Reports > Summary/Miscellaneous Reports > FIN3050 - Board Report](#)

[Home](#)
[Reports > Finance Reports > Summary/Miscellaneous Reports > Board Reports](#)
Finance

Preview

PDF

CSV

Clear Options

File ID:
User ID:
Curr Per: 08
Next Per: 08

Summary/Miscellaneous Reports

FIN3050 - Board Reports

[FIN3000 - Summary General Ledger](#)
[FIN3050 - Board Reports](#)
[FIN3051 - Combined Funds Board Report](#)
[FIN3100 - Budget Status Summary](#)
[FIN3200 - Working Trial Balance](#)
[FIN3220 - Working Trial Balance Using Transactions](#)
[FIN3250 - Trial Balance](#)
[FIN3300 - Chart of Accounts](#)
[FIN3350 - Cash Position by Bank](#)
[FIN3400 - Revenue and Expenditure Worksheet](#)
[FIN3450 - Report by Sub-Object within Organization](#)
[FIN3500 - Finance 85% Compliance Worksheet](#)
[FIN3550 - 65% Instruction Expenditure Ratio](#)
[FIN3600 - Statement of Unaudited Rev and Expend](#)
[FIN3650 - Major Fund Report](#)
[FIN3700 - Cash Position by Bank by Acct Per](#)
[FIN3750 - Statement of Activities](#)
[FIN3800 - Statement of Financial Position](#)
[FIN3850 - Revenues and Expenditures by Major Obj](#)

Parameter Description

Value

Accounting Period Current (C), Next (N)

C

Detail (D), No Detail (N), Recap only (R)

R

Select Fund(s), or blank for ALL

Enter Optional Report Title

Group by Organization? (Y/N)

Y

Select Organization Code(s), or blank for ALL

At this point, data should match on the following four reports:

- Prior Year GL
- Audit Report
- Extract Prior Year Reprint
- PDM2-102-003

In TSDS, PDM reports can extract up to four major funds at a time (excluding the General Fund). You may need to run the report multiple times to collect all required data.

Date Run:

Cnty Dist:

Board Report
Recap Comparison of Revenue to Budget
ISD
As of August

Program: FIN3050

Page: 1 of 6

File ID:

	EstimatedRevenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
000					
183 / 6 UIL DISTRICT CHAIR	.00	.00	.00	.00	.00%
198 / 6 ACADEMY/SUMMER CAMP	.00	.00	-2,845.47	-2,845.47	.00%
199 / 6 GENERAL FUND	.00	-215,446.89	-2,405,842.59	-2,405,842.59	.00%



Back Cover