



## Verify Finance data



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## 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

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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 :

 

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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/<br>Appropriation | Encumbrance | Rtzd Revenue/<br>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.

**INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 202X**

| Data Control Codes |                                                          | 10<br>General<br>Fund | 50<br>Debt Service<br>Fund | 60<br>Bond<br>Construction | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------|----------------------------------------------------------|-----------------------|----------------------------|----------------------------|-----------------------------------|--------------------------------|
|                    | <b>REVENUES</b>                                          |                       |                            |                            |                                   |                                |
| 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                     |
|                    | <b>EXPENDITURES</b>                                      |                       |                            |                            |                                   |                                |
|                    | 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)                    |
|                    | <b>OTHER FINANCING SOURCES (USES):</b>                   |                       |                            |                            |                                   |                                |
| 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                   |

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

Reports > Finance Reports > Summary/Miscellaneous Reports > Board Reports v Finance

Preview PDF CSV Clear Options

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

Summary/Miscellaneous 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

FIN3050 - Board Reports

| 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, date on the following four reports should match:

- 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:                              | Board Report                          |                                |                                |                    | Program: FIN3050    |
|----------------------------------------|---------------------------------------|--------------------------------|--------------------------------|--------------------|---------------------|
| Cnty Dist:                             | Recap Comparison of Revenue to Budget |                                |                                |                    | Page: 1 of 8        |
|                                        | As of June                            |                                |                                |                    | File ID: L          |
|                                        | Estimated Revenue<br>(Budget)         | Revenue<br>Realized<br>Current | Revenue<br>Realized<br>To Date | Revenue<br>Balance | Percent<br>Realized |
| 000                                    |                                       |                                |                                |                    |                     |
| 189 / 4 CITY PARK                      | .00                                   | -20,762.84                     | -20,762.84                     | -20,762.84         | .00%                |
| 199 / 4 GENERAL FUND                   | 34,987,757.61                         | -9,325,771.05                  | -35,340,596.19                 | -352,838.58        | 101.01%             |
| 205 / 4 HEAD START                     | 160,068.00                            | -34,910.01                     | -144,372.32                    | 15,695.68          | 90.19%              |
| 211 / 4 ESEA TITLE 1 PART A            | 768,192.00                            | -183,578.80                    | -712,618.59                    | 55,573.41          | 92.77%              |
| 224 / 4 IDEA PART B FORMULA            | 762,197.00                            | -238,225.63                    | -744,230.76                    | 17,966.24          | 97.64%              |
| 225 / 4 IDEA B PRESCHOOL               | 12,578.00                             | -3,084.04                      | -12,578.00                     | .00                | 100.00%             |
| 240 / 4 NATL SCHOOL BREAKFAST & LUNCH  | 1,273,000.00                          | -157,214.99                    | -1,464,688.72                  | -191,688.72        | 115.06%             |
| 244 / 4 VOC ED BASIC GRANT/CARL PERKIN | 45,865.00                             | -8,045.22                      | -45,865.00                     | .00                | 100.00%             |



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