



2024-2025

Campus/Department Budget Request Process

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Introduction

This Budget Manual has been prepared to provide general information regarding the budgeting process at Farmersville ISD. If assistance is needed in any area of FISD Business Operations, please contact the Asst. Superintendent of Finance or the Business Manager.

FISD operates under a fiscal year beginning July 1 and ending June 30th. The budget must be adopted by the Board of Trustees no later than June 30th; however, appropriations must be finalized prior to the end of May to meet posting requirements.

For the purposes of this document, Directors, Campus Principals and Department Leaders will be referred to as Budget Managers.

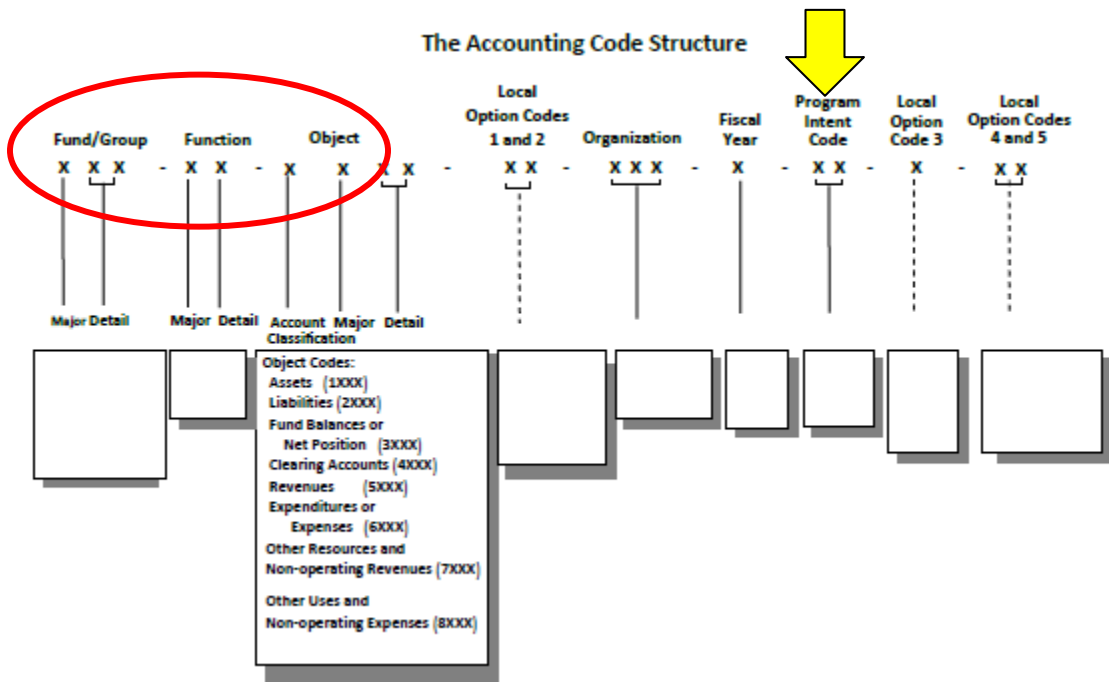
Budget Timeline for 2024-2025

February 1-2	Central Admin (Cabinet) meet to discuss Budget timeline, goals and upcoming projects, changes, etc. Review Staffing Sheet. Review Budget Manual.
February 9, 2024	Release Budget Manual to Budget Managers. Open Budget Request Form for Budget Managers.
February 12 - 23	One on One Budget Training with Budget Managers requesting additional help/training
April 15, 2024	Budget Requests and supporting documentation due to Central Admin (Cabinet) in order to be considered for 2024-25 budget
April 24, 2024	Central Admin (Cabinet) meet to review Budget Requests and determine if additional information/meetings are necessary with Budget Managers.
April 25 - 30	If necessary, additional meetings with Budget Managers
May 3, 2024	Proposed Budget reviewed by Central Admin (Cabinet)
Week of May 6th	Board Workshop (tentative)
May 13, 2024	Proposed Department/Campus Budgets submitted to Budget Managers for final review.
May 17, 2024	Confirmation of final review by Budget Managers due to Asst. Superintendent of Finance
May 24, 2024	Final Review by Central Admin (Cabinet)
May 25, 2024	Final Proposed Budget submitted to CAD to prepare Notice
May 31, 2024	Notice Submitted to Farmersville Times to Post in June 6th Paper
June 6, 2024	Notice in Farmersville Times
June 24, 2024	Board Meeting to Adopt Budget
August 2, 2024	Submit Notice to CAD if Reposting
August 9, 2024	Submit Notice to Farmersville Times if Reposting Notice
August 26, 2024	Board Meeting to Adopt Tax Rate

Account Code Structure

School districts must use the accounting code structure and accounting codes specified in the Financial Accountability System Resource Guide provided by the Texas Education Agency (TEA). In addition, the accounting system must conform to generally accepted accounting principles (GAAP).

For the purposes of the FISD Budget Process, this document will focus on the first 3 groups of numbers and the Program Intent Code: Fund/Group, Function and Object and the Program Intent Code indicated below.



Fund/Group

A fund code is a required three-digit code used for all financial transactions to identify the fund group and specific fund. **The Board of Trustees approves APPROPRIATIONS BY FUND AND FUNCTION for funds:**

- 199 - General Fund**
- 240 - Child Nutrition Fund**
- 599 - Debt Services (Interest & Sinking) Fund.**

Departments/Campuses will submit requests and oversee budgetary balances within the General Fund (199) only. *Child Nutrition will utilize the Child Nutrition Fund (240).* The Debt Service Fund (599) is managed by the Superintendent and Asst. Superintendent of Finance.

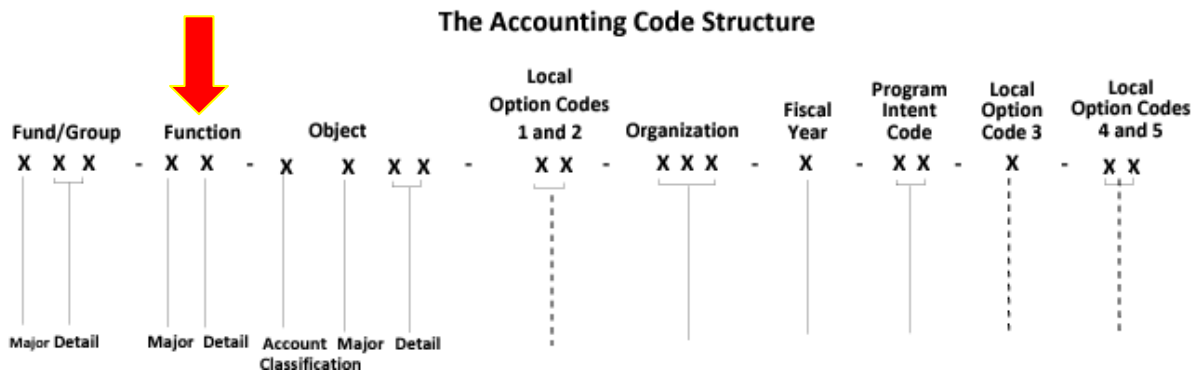
Function

The Board of Trustees approves **APPROPRIATIONS BY FUND AND FUNCTION**.

If a Budget Manager desires to move funds from one function to another after the budget has been approved/adopted by the Board, an amendment must be presented to the Board for approval in order to move those funds. Budget Amendments are first submitted to the Asst. Superintendent of Finance. See Budget Amendment Requests.

If a Budget Manager desires to move funds within a function after the budget has been approved/adopted by the Board, a budget transfer request must be submitted to the FISC Business Office. See Budget Transfer Requests.

A function, the second group of numbers in the account code structure, represents a general operational area in a school district. It includes a group of related activities. FISC uses all functions listed below in educating students or organizing the resources to educate students.



Function 11	Costs for activities that deal directly with instruction (the interaction between teachers and students)
Function 12	Direct costs for resource centers and establishing and maintaining libraries
Function 13	Direct costs for services to help instructional staff plan, develop, and evaluate the process of providing learning experiences for students. (Also used for costs relating to researching, developing, and modifying instruction)

Function 21	Direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services
Function 23	Costs for managing a school campus - including the activities performed by the principal, assistant principals, and other assistants while they: a. supervise all operations of the campus b. evaluate staff members on the campus c. assign duties to staff members who maintain student records (PEIMS/ATTENDANCE/REGISTRARS)
Function 31	Direct costs for assessing students' abilities, aptitudes, and interests; counseling students about career and educational opportunities; helping students set realistic goals
Function 33	Direct costs that are exclusively for providing physical health services to students or for inoculations for staff members. *Nursing
Function 34	Costs incurred in transporting students <u>to and from school</u> .
Function 35	Costs that are EXCLUSIVELY for supervising or maintaining a food service operation
Function 36	Costs for school-sponsored activities outside of the school day
Function 41	Costs to manage or govern the school district (Superintendent/Central Administration Office)
Function 51	Costs to maintain and operate the facilities
Function 52	Costs for activities to keep the surroundings of students and staff members safe
Function 53	Costs for data processing services

Function 61	Costs for services to the whole community or some segment of the community
Function 71	Costs to pay debt and related debt services
Function 81	Costs to acquire, equip or make additions* to real property/sites *increasing the value of the existing property
Function 95	Payments to JJAEP
Function 99	Payments to other governmental entities such as a CAD.

Object

An object code, the group of numbers listed after the function, is a required four-digit code that identifies the purchase of an account, a transaction or a source. Object codes are grouped into eight categories; however, for the purpose of this document, only the Expenditure or Expense Codes will be listed below.

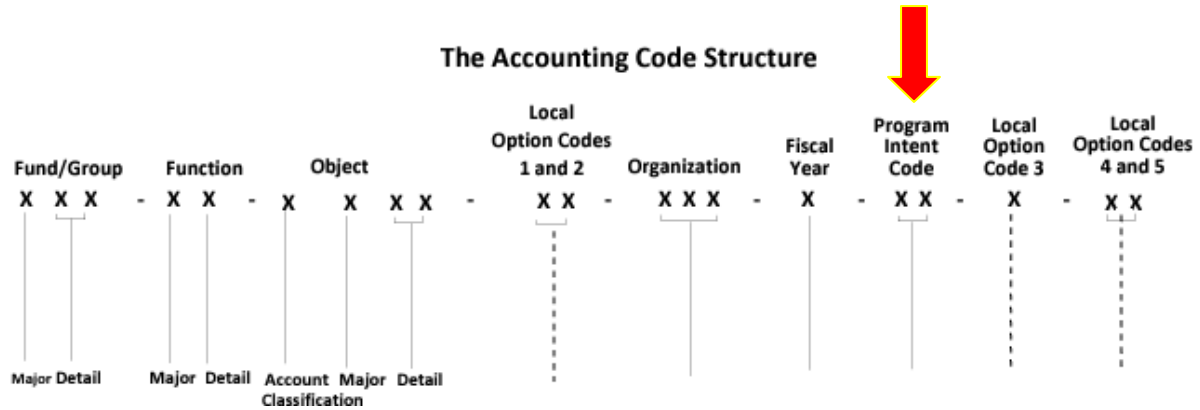
61XX	Payroll Codes managed at the District Administration Level
62XX	Professional and Contracted Services
6211: Legal Services	
6212: Audit Services	
6213: Tax Collection & Evaluation	
6216-6218: Locally Defined (converts to 6219 in PEIMS)	
6219: Services rendered by personnel who are not on the payroll of the district	
6239: Services provided by ESC	
6241-6249: Maintenance & Repair	
6255-6258: Utilities Locally Defined (converts to 6259 in PEIMS)	

<p>6259: Utilities</p> <p>6264-6268: Rentals/Short Term Locally Defined (converts to 6269 in PEIMS)</p> <p>6269: Rentals/Short Term Leases</p> <p>6291: Consulting Services</p> <p>6294-6298: Misc Cont Services Locally Defined (converts to 6299 in PEIMS)</p> <p>6299: Misc Contracted Services</p>	
<p>63XX</p> <p>6311: Gas and other fuels for vehicles (including buses)</p> <p>6315-6318: Locally Defined (converts to 6319 in PEIMS)</p> <p>6319: Supplies for Maint & Operations</p> <p>6321: Instruction Materials purchased by the district and furnished free to students</p> <p>6325-6328: Reading Materials Locally Defined (converts to 6329 in PEIMS)</p> <p>6329: Reading materials</p> <p>6334-6338: Testing Materials Locally Defined (converts to 6339 in PEIMS)</p> <p>6339: Testing Materials</p> <p>6341: FOOD SERVICE ONLY - FOOD</p> <p>6342: FOOD SERVICE ONLY - NON FOOD</p> <p>6395-6398: General Supplies Locally Defined (converts to 6399 in PEIMS)</p> <p>6399 - General Supplies (per unit value of less than \$5,000)</p>	<p>Supplies & Materials</p>

<p>6411: Employee Travel</p> <p>6412: Student Travel</p> <p>6429: Insurance and Bonding</p> <p>6439: Election Costs</p> <p>6499: Misc Operating Costs</p>	<p>Other Operating Costs</p>
<p>6511: Bond Principal (Debt Service Fund)</p> <p>6512: Right to Use Lease Principal</p> <p>6521: Bond Interest (Debt Service Fund)</p> <p>6522: Right to Use Lease Interest</p> <p>6599: Debt Service Fees</p> <p>6629: Building Purchase, Construction or Improvements</p>	<p>Debt Services</p>
<p>6631: Vehicle Purchase (\$5,000 or more)</p> <p>6639: Furniture, equipment or software with per unit cost of \$5,000 or more</p> <p>6641: Vehicle Purchase (Less than \$5,000)</p> <p>6669: Library Books and Media (must be used with function 12)</p>	<p>Capital Outlay - Land, Buildings & Equipment</p>

Program Intent Code

The district must use program intent codes (PICs) to account for the cost of instruction and other services that are directed toward a particular need or a specified set of students.



11	Basic Education	Costs to provide basic instructions
26	Nondisciplinary Alternative Education Programs (AEP)—Basic Services	Costs for programs to serve students at risk of dropping out
28	Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services	Costs for baseline program for students who are separated from the regular classroom for disciplinary reasons but otherwise similar to PIC 26
21	Gifted and Talented	Costs to assess students and provide instruction
22	CTE	Costs to evaluate and prepare students for gainful employment and to provide advanced technical training, homemaking, apprenticeship, and job training
23	Services to Students with Disabilities (Special Education)	Costs of special education such as homebound, hospital class, speech therapy, resource room, self-contained classroom, residential care, etc.

24	Accelerated Instruction	Costs of supplemental education for students at risk of dropping out of school; Intervention
25	Bilingual Education and Special Language Programs	Costs to help students transition to the English language for academic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Supplemental Services	Costs for programs to serve students, such as supervision, parental involvement, security, dyslexia, and accelerated reading instruction
30	Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students (“Schoolwide Campuses”)	For school-wide campuses with at least 40 percent economically disadvantaged students; costs for comprehensive school needs assessments, school-wide reform strategies, other NCLB-allowed items
33	PK Special Education	For costs incurred to evaluate, place and provide educational and/or other services to pre-K students that require special education services.
36	Early Education Allotment	This code is used for the costs incurred for programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist a school district in achieving the goals set in the school district’s early childhood literacy and mathematics proficiency plans adopted under the TEC, §11.185.
37	Dyslexia	This code is used for the

		costs incurred for each student that a school district serves who has been identified as having dyslexia or a related disorder under the TEC, §48.103, and the services are funded from the state dyslexia allotment. Costs incurred for dyslexia or dyslexia-related disorders coded to this PIC will not be included in the calculation for Individuals with Disabilities Education Act, Part B (IDEA-B) maintenance of effort.
38	College, Career, & Military Readiness	This code is used for the costs incurred to improve college, career, and military readiness outcomes as described by the TEC, §48.110(f). At least 55 percent of the funds allocated must be used in grades eight through 12.
43	Dyslexia - Special Education	This code is used for the costs incurred for each student that a school district serves who has been identified as having dyslexia or a related disorder under the TEC, §48.103, and who has an Individualized Education Plan (IEP) that specifically states that dyslexia services are required and the school district uses the state dyslexia allotment to serve that student. Costs incurred for dyslexia or dyslexia-related disorders coded to this PIC will be included in the calculation for IDEA-B maintenance of effort.
91	Athletics & Related Activities	Costs for participation in competitive athletic activities

		and certain support activities not including band
99	Undistributed	Costs not easily identified with other codes used here, such as certain substitute teachers, teacher on-behalf payments, salaries for band, etc.

Campus/Department Level Budget Request Process

Items Needed to Determine Budget Needs

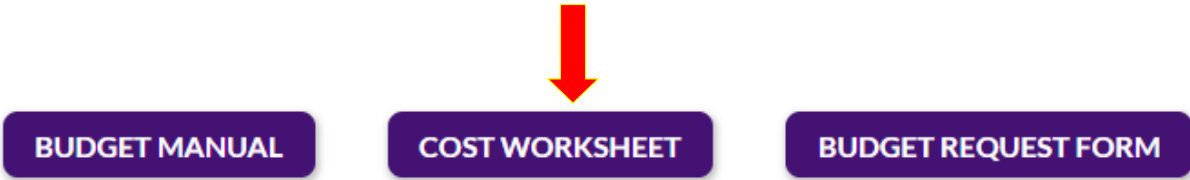
See the Checklist for Preparing and Submitting a Budget Request in the Appendix for suggestions.

How to Submit Budget Requests

Once needs are determined within the Campus/Department Budget, the Budget Manager will submit one Budget Request Form and Supporting Documentation for their entire Department Budget.

Go to the District’s webpage and click on “2024-2025 BUDGET REQUESTS OPEN” from the Departments menu.

Complete the COST WORKSHEET FIRST. Click the Cost Worksheet Button and download the Excel worksheet. This document must be submitted with your final Budget Request.



Completing the Cost Worksheet

See an example of the Cost Worksheet in the Appendix.

Personnel Costs

The Superintendent will have the final say on adding any FTEs to the budget. If your Budget Request will list the need for new staff, you must complete the Personnel Costs on the spreadsheet. Contact the Asst. Superintendent of Finance to obtain the Pay Grade for the position and estimated annual salary including any stipends.

Departmental Budget Funds

If you are submitting an increase in any line items within your department budget or requesting a One Time expense to be added, complete this section. Do not list all codes within your budget. Only list codes affected by the request.

Wage Adjustment Request

FISD desires to provide a standard increase to all staff. If you would like the Superintendent/Cabinet to review an individual employee's wages, complete the Wage Adjustment Request section.

Save the Cost Worksheet to your files. You will be required to upload this document with your Budget Request Form.

Submit the FISD Budget Request Form

You must submit this form to request additional funds, request new personnel or request changes to existing personnel. One form will be submitted for your TOTAL request.

Additional Help Completing the Form

Budget Initiative: This is a BRIEF description of your Department's need. Your response is limited to 300 characters.

Total Amount of Need: Remember, you are listing the TOTAL amount of your request based on your completion of the Cost Worksheet. Complete the Cost Worksheet before attempting to complete the request form in order to calculate your TOTAL need.

Rationale: You are able to further describe your need. This is your opportunity to pitch.

Supporting Documentation AND Completed Cost Worksheet: You must upload the Cost Worksheet at a minimum. If you have additional supporting documentation such as quotes, etc., you may also upload the files here.

Once the Request is Submitted

The Superintendent and Central Administration will meet to review your request. You will either:

- Receive an email from the Asst. Superintendent of Finance stating we will consider your requests and add the appropriations to the draft budget,
- Receive an email from the Asst. Superintendent of Finance stating the requests will not be considered for the 2024-25 fiscal year,
- Receive an email from the Asst. Superintendent of Finance listing the requests to be considered **and** requests that will not be considered, OR
- Receive an email requesting more information or to schedule a meeting with the Central Administration team to discuss the request further.

Please note: Considering your request(s) does not always mean the appropriation will make it through to the final budget presented to the Board of Trustees for approval. Considering the request indicates we are in agreement the request is valid for the 2024-25 fiscal year, and we will move to the next phase at the District level to determine if the projected revenue will support the request(s).

Review the draft submitted to you on or around May 13, 2024. Contact the Assist. Superintendent of Finance or Business Office Manager if you have questions regarding your draft budget no later than May 17, 2024.

Once the 2024-2025 Budget is Approved

The Board of Trustees will meet on or around June 24, 2024 to adopt the 2024-2025 Budget. The adoption must be made on or before June 30th.

The Business Office staff must perform several Fiscal Year End procedures before the process to open the new budget year can be done. Ideally, these procedures are completed during the week of July 4th; however, an email will be sent to all those responsible for processing requisitions and Budget Managers when the new 2024-2025 Budget is open.

Next Year Purchase Orders

If an approved purchase order is needed prior to the new budget is open, contact the Business Manager to determine if a "Next Year" Purchase Order can be generated. Next Purchase orders allow encumbrances prior to July 1 from the new Budget balances. If a purchase order is needed for early bird pricing or to hold travel reservations, etc., the Business Office will assist you in obtaining a Purchase Order Number. Please note, most purchase orders do not fall into this category and the vendor can wait until after the new budget is open in order to receive a Purchase Order Number. The approval of Next Year Purchase Orders is limited.

Budget Amendment Request

The goal of any budget preparation process is to estimate sufficient expenditures necessary to operate within the fiscal year; however, some exceptions may arise due to unforeseen circumstances. If a Budget Manager is in need of additional funds and has thoroughly reviewed all line items under his/her management for possible available balances, a Current Year Budget Amendment Form can be submitted using the form found on the Business Services webpage. **The Superintendent will review the request and determine if the request will be added to the next Board meeting for consideration.**

The Asst. Superintendent of Finance will notify the Budget Manager of the decision as soon as possible.

Budget Transfer Request

If a Budget Manager would like to move funds from one line item to another (within the same function), a transfer request can be made using the Budget Transfer Form found on the Business Services webpage.

The Asst. Superintendent of Finance will notify the Budget Manager once the transfer is complete.

Frequently Asked Questions

1. **Where can I find the Campus and District Improvement plans?**

The plans can be found on the District's website under the About Us menu item.

2. **Is the Campus/Department responsible for budgeting payroll costs (including substitute expenditures)**

Salaries and fringe benefits for District approved positions are maintained by the Business Department.

3. **What if a Budget Manager does not submit the budget request form by the deadline of April 15?**

To ensure consideration, the Budget Manager must meet the deadline. Reporting guidelines set by the State must be followed; however, contact the Asst. Superintendent of Finance to determine if an exception can be made.

4. **What if a Budget Manager submits the Budget Request Form and then realizes an additional amount is needed?**

Contact the Asst. Superintendent of Finance.

5. **What if someone other than a Budget Manager submits a request?**

Only requests submitted by a Budget Manager will be considered. The Asst. Superintendent of Finance will email the requestor as well as the Budget Manager as a reminder of this procedure.

6. **Will the District reduce appropriations (budget amounts) in a line item if the entire budgeted amount was not expensed?**

Excluding One Time line items, the Central Office Admin team does not typically reduce line items if the entire budgeted amount was not expensed; however, there are times where cuts need to be made. If a Budget Manager expects to have an expense not had the prior year, communicate this to the Asst. Superintendent of Finance.

7. **What is a One Time line item?**

A One Time line item is an appropriation for an expense only needed in the new budget year. This is not a recurring expense.

Appendix

- A. Cost Worksheet Example
- B. FISC General Fund Chart of Accounts
- C. Checklist for Preparing and Submitting a Budget Request
- D. How to Generate and Example of Ascender General Ledger Report
- E. Resources

Farmersville ISD - General Operating Fund

XXX-XX-XXXX-XX-XXX-X-XX-XXX

1 2 3 4 5 6 7 8

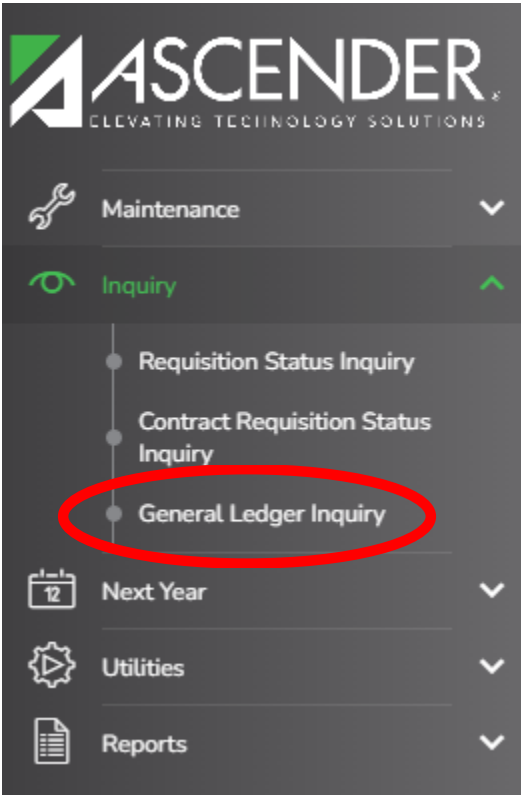
Funds (#1) 100 General Fund 199 General Fund	6239 Education Service Center Services 6244 Maint Repair of Equipment 6249 Contracted Maintenance & Repair 6259 Utilities 6269 Rentals - Operating Leases (Copiers, equipment, etc) 6299 Miscellaneous Contracted Services	Program Intent Codes (#7): 11 Basic Educational Services 21 Gifted and Talented 22 Career & Technology 23 Services to Students w/ Disabilities 24 State Compensatory Education (SCE) 25 Bilingual and Special Language Programs 26 Nondisciplinary AEP (SCE) 28 Disciplinary AEP - Basic Services (SCE) 33 PK, Special Education 36 Early Education Allotment (PK-3) 37 Dyslexia 38 College, Career and Military Readiness (CCMR) 43 Dyslexia, SP Ed Svs (IEP) 91 Athletics 99 Miscellaneous, Undistributed
Functions (#2): Instruction and Instructional-Related Services 11 Instruction 12 Instructional Resources & Media Svs 13 Curriculum Development & Instructional Staff Dev. Instructional and School Leadership 21 Instructional Administration 23 Campus Leadership Support Services - Student 31 Counseling Services 32 Social Work Services 33 Health Services 34 Student Transportation 35 Food Services 36 Cocurricular/Extracurricular Activities Other Functions 41 General Administration 51 Plant Maintenance & Operations 52 Security & Monitoring Services 53 Data Processing Services 61 Community Services 71 Debt Payments 81 Facilities, Acquisition, and Construction 93 Payments to Fiscal Agent of SSA, Sp.Ed. Co-Op 95 Payments to JJAEP 99 Tax Collections & Evaluation	Objects (#3): 6216-6219 Professional Services (Govt Cd 2254.002) 6222 Student Tuition - Dual Credit 6223 Student Tuition - Other than Public Schools 6239 Education Service Center Services 6244 Maint Repair of Equipment 6249 Contracted Maintenance & Repair 6259 Utilities 6269 Rentals - Operating Leases (Copiers, equipment, etc) 6299 Miscellaneous Contracted Services 6300 Supplies & Materials 6311 Gasoline & Other Fuels 6319 Vehicle Supplies 6329 Reading materials, library books, subscriptions 6339 Testing materials 6341 Food (CNP Only) 6342 Non-Food Supplies (CNP Only) 6344 USDA Commodities (CNP Only) 6399 General Supplies 6400 Other Operating Costs & Travel 6411 Travel, Staff 6412 Travel, Student 6419 Travel, Non-employees (parents, board, etc) 6429 Insurance Costs 6439 Election Expenses - No 6491 Statutorily-Required Public Notices 6492 Payments to Fiscal Agents 6493 Payments to Member Districts of SSA 6495 Memberships/Dues 6499 Misc. Expenses: Awards, Fees, etc. 6600 Capital Outlay and Equipment 6629 Facilities and Construction 6631 Vehicles, Unit Cost > \$5000 (less than \$5K = 6641) 6639 Furniture, Equipment, Software, Unit Cost >\$5000	<p style="text-align: center;">Codes listed are the most commonly used codes within FISD. Please contact the Business Office for questions.</p> <p style="text-align: center;">Anna Baker X1003</p> <p style="text-align: center;">Tina Murray X1008</p>
Objects (#3): 6100 Payroll Costs 6112 Salaries for Substitute Teachers 6118 Salaries, Professional, Extra Duty (6119) 6119 Salaries, Teachers & Professional Personnel 6121 Extra Duty Pay, Overtime, Support Personnel 6122 Salaries, Support Staff Substitutes 6125 Salaries, Support Staff Substitutes 6128 Extra Duty Pay, Overtime, Support Personnel 6129 Salaries, Paraprofessional & Support Staff 6141 Social Security/Medicare 6142 Group Health Insurance 6143 Workers Compensation 6144 TRS On-Behalf Payments 6145 Unemployment Compensation 6146 Teacher Retirement/TRS Care 6200 Professional & Contracted Services 6211 Legal Services 6212 Audit Services 6213 Tax Collections 6216-6219 Professional Services (Govt Cd 2254.002) 6222 Student Tuition - Dual Credit 6223 Student Tuition - Other than Public Schools	Organizations (#5): 001 High School 101 Tatum 102 Intermediate 041 Junior High 701 Administration Office 702 School Board 703 Tax Collection 750 Business Office 999 Districtwide (Unallocated)	

CHECKLIST for Preparing and Submitting a Campus Department Budget

- Print or have available the Budget Timeline to submit Budget Requests.
- Print or have available the Campus and District Improvement Plans.
- Print or have an electronic copy available of the current year allocations. (General Ledger Inquiry from Ascender Purchasing application or request the report from the Business Office Manager or Asst. Superintendent of Finance)
If you wish to review the prior year allocations, contact the Business Office Manager or Asst. Superintendent of Finance.
- Schedule meetings (if necessary) within your department with key staff members to determine a Needs Assessment for all student populations.
 - Review TAPR & Accountability Reports for the campus.
 - Review PEIMS Student data.
 - Is growth or decline expected in each department?
 - Will current appropriations support identified needs?
- Review current agreements and/or subscriptions managed/paid for within your department.
 - Contact the account manager with the vendor and obtain pricing for the upcoming year
 - Will current appropriations support updated pricing?
- Meet with Directors/Department Leaders (facilities/technology, etc.) if an identified need may affect costs within those departments.
 - Is a meeting with the Deputy Superintendent or the Asst. Superintendent of Teaching & Learning necessary?
 - Will equipment purchases need support from the Facilities Department to install or maintain?
 - Will purchases require additional technology, access to the internet, cloud storage, etc.?
- Determine travel needs for students and staff within your department (July 1 - June 30).
 - Will current appropriations support the professional development needed?
 - Will current appropriations support student travel?
- Ensure identified needs are in line with Campus and District improvement plans
- Download and complete the COST WORKSHEET found on the District's Website under "2024-2025 BUDGET REQUESTS OPEN" page.
- Submit the Budget Request Form to request the amount determined from the COST WORKSHEET. *Must be submitted by April 15th.*

How to Generate and an Example of a General Ledger Inquiry Report

- Log into the Ascender Purchasing Application.
- Select General Ledger Inquiry from the Inquiry menu located on the left of your screen:



- You have two tabs to choose from: **General Ledger Inquiry (detailed look at budget amounts, encumbrances and actual payable amounts per line item OR General Ledger Account Summary (summary of budget amounts and actual amount spent per line item).**

Example of General Ledger Inquiry View

1. Tabs

GENERAL LEDGER INQUIRY GENERAL LEDGER ACCOUNT SUMMARY

Processed Current Period: 01 Next Period: 01 Include soft encumbrances when POs exist Exclude Objects 61XX Include Inactive

Show Details Report will display Transaction Details

Description **2. Description**

Reason Vendor Name

3. Account Code

Fund Func Obj Subj Org -----Prog-----

Account Code: 199 33 6399 XX 041 X XX X XX

Retrieve Reset



First Last

Date Run: 01-30-2024 9:03 AM Detail Transactions for Expenditure Accounts Page: 1 of 1
 Cnty Dist: 043-904 Farmersville ISD File ID: C
 Processed Current (01) Next (01) 199 33 6399 XX 041 X XX X XX

4. Column Header Details

Type	Number	Date	Per	Reason/Description	Est Revenue/ Appropriation	Encumbrance	Rizd Revenue/ Expenditure	Balance
	199 33 6399 00	041 4 99 F JS		NURSE SUPPLIES				
		** Beginning			0.00	0.00	0.00	0.00
GJ	MOVBU	07-01-2023	07	OPENING ENTRY	-1,000.00		0.00	
GJ	240908	09-05-2023	09	AUDIOMETER CALIBRATION		85.00		
GJ	240908	09-05-2023	09	AUDIOMETER CALIBRATION		-85.00		
EN	400891	09-05-2023	09	DAC-2 Medical Services, L.L.C.		85.00		
CK	095320	09-15-2023	09	SCOTT PERRY, SR. ENGINEER		-85.00	85.00	
		** Ending			-1,000.00	0.00	85.00	-915.00

1. Tabs: Click General Ledger Inquiry or General Ledger Account Summary. In the example above, General Ledger Inquiry was selected.
2. If you would like to see the details within the line item by Vendor Name, select Vendor Name. If you would like to see the details according to the Reason entered on the requisition, select Reason.
3. List ALL Xs in each field if you would like to see ALL codes assigned to you in one report. List specific numbers if you would like to only view codes associated with those specific numbers. In the example above, only Nurse Supplies at the JH will be displayed. Click Retrieve.
4. Column Headers

- a. Type:
 - i. GJ and EN: Made in the system when a purchase order has been encumbered. At this point in the process, the item has not yet been paid. In the Example above, a requisition was entered (GJ) for Audiometer Calibration and the requisition number assigned was 240908. Once the requisition was approved by all approving staff, the GJ line converted to an EN (Encumbrance) and the PO Number of 400891 was assigned.
 - ii. CK: The proper paperwork was submitted to the Business Office and a check was written to pay the vendor. Check number 095320 was issued on 09-15-2023 to Scott Perry, SR. Engineer for the amount of \$85.00.
- b. Est Revenue/Appropriation: This is the Approved BUDGET Amount.
- c. Encumbrance: The total amount encumbered within the budget account code assigned to the purchase order.
- d. Rlzd Revenue/Expenditure: This is the ACTUAL amount paid to the vendor within the line item. Notice there is only an amount there once the check has been issued.
- e. Balance: The amount listed in the line item after all encumbrances and actuals are deducted from the budgeted amount.



You can click the PDF icon if you'd like to view/save this report as a PDF.

You can click the Excel icon if you'd like to download/save this report as a spreadsheet.

General Ledger Account Summary View

GENERAL LEDGER INQUIRY
GENERAL LEDGER ACCOUNT SUMMARY

Processed
 Current Period: 01
 Next Period: 01
 Balance Accounts Only
 Include Fund Totals
 Exclude Objects 61XX

Fund	Func	Obj	Sobj	Org	-----Prog-----				
Account Code: 199	33	6399	XX	041	X	XX	X	Retrieve	Reset

[First] < > [Last]

Date Run: 01-30-2024 9:27 AM Inquiry Information for Expenditure Accounts Page: 1 of 1

Cnty Dist: 043-904 Farmersville ISD File ID: C

Processed Current (01) Next (01) 199 33 6399 XX 041 X XX X XX

Account Number	Description	Est Revenue/ Appropriation	Encumbrance	Rlzd Revenue/ Expenditure	Balance
199 33 6399 00 041 4 99 F JS	NURSE SUPPLIES	-1,000.00	0.00	85.00	-915.00
Totals:		-1,000.00		85.00	-915.00

This view totals amounts per line item and can be used if you only want to see the total budgeted amount, total amount encumbered and the total amount paid.

Additional Resources

[Financial Accounting Systems Resource Guide](#)

[TSDS Web-Enabled Data Standards \(TWEDS\) Code Tables](#)