

CLARK COUNTY SCHOOL DISTRICT
OPERATIONAL SERVICES UNIT
TECHNOLOGY & INFORMATION SYSTEMS SERVICES DIVISION
USER SUPPORT SERVICES
EMPLOYEE BUSINESS TRAINING DEPARTMENT



*SAP Budget Inquiry:
Quick Reference Guide*

Revised: September 2020

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This manual was created in collaboration with the Budget and Purchasing Business Systems Support Departments.

SAP Budget Inquiry Quick Reference

The SAP system allows the user to view budget allocations, expenditures, and balances. Two reports are available, Budget Inquiry and Budget Reconciliation. The Budget Inquiry report shows budget allocations, pending order totals, encumbrances, expenses and available balance. The Budget Reconciliation Report provides more budget detail regarding expenses such as purchase orders and payments.

Budget Terminology

Below are a few terms to be familiar with to successfully navigate through the budget reports.

- ◉ **FUND:** Categorizes the funding source for expenditures such as General Fund, Special Education Fund, etc.
- ◉ **COST CENTER GROUP:** Known as the budget unit or location, the Cost Center Group encompasses all of the Cost Centers for a school, department, or location.
- ◉ **COST CENTER:** The Cost Centers are unique to each school or location. There will be several Cost Centers assigned to each Cost Center Group. Cost Centers are used to “collect” costs associated with a particular function or program within a Cost Center Group. A few common school Cost Center names are Regular Instruction, Library Services, and Medical Supplies.
- ◉ **G/L ACCOUNT (General Ledger Account):** This is used to describe the service or commodity obtained as the result of a specific expenditure. G/L Accounts are assigned within each Cost Center. The G/L Account numbers are the same for every location. Budget is appropriated to a G/L Account and expenditures are recorded against them, consuming the budget for that account. These accounts will not be visible to end users unless an activity is reported on the account.
- ◉ **INTERNAL ORDER:** Internal Orders are unique to each school or location. These funds are generated by school generated funds, donations, and/or rebates from facility usage and utility rebates.
- ◉ **FUNCTIONAL AREA:** This is used to describe the functional activity for which a service or material object is acquired. Cost Centers and G/L Accounts are associated with functional areas to provide accurate financial reporting for these categories.

Budget Hierarchy

After gaining an understanding of budget terminology, the user must focus on understanding how the different types of accounts are handled within the budget hierarchy.

The hierarchy begins with the Cost Center Group. Funds are allocated within this group to cover expenses. This account assignment allows ~~us to~~ access the various Fund accounts in which budget allocations have been placed. The most common Funds are the General Fund (1000000000) and Special Education Fund (2500000000). Each of these Funds in the Cost Center Group is divided into Cost Centers such as Regular Instruction, Custodial, or Medical Supplies. Each of these costs centers is allocated certain budget Funds for expenditures. These Cost Centers are then further divided into General Ledger (G/L) accounts. The G/L account helps define what the budget allocation or expenditure was used for (such as General Supplies or Textbooks.)

Budget Inquiry Summary Report

System PSS 400
 As of 06/25/2015
 Fiscal Year 2015
 Fund 1000000000
 Cost Center Include Covers Pattern *XXX
 Classification Filter Operating Expenses & Salary

| Fund/Group/Cost Center/GLAccount | Budget | ShopCart | Encumbered | PCard | Expensed | Available |
|---|------------|----------|------------|----------|------------|------------|
| 1000000000 General Fund | 751,731.00 | 0.04 | 796.22 | 7,828.06 | 337,290.16 | 405,816.52 |
| HS-XXXX CCSD HS | 751,731.00 | 0.04 | 796.22 | 7,828.06 | 337,290.16 | 405,816.52 |
| HS-XXXX CCSD HS | 639,175.00 | 0.04 | 796.22 | 7,828.06 | 323,978.46 | 306,572.22 |
| 9310001XXX CCSD HS -Regular Instruction | 567,270.00 | 0.00 | 796.22 | 5,763.84 | 235,375.99 | 325,333.95 |
| 5340000000 Other Professional Services | 2,489.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,489.00 |
| 5430000000 Repairs and Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 150.90 | 150.90- |
| 5530000001 Communications Svcs | 0.00 | 0.00 | 0.00 | 0.00 | 732.45 | 732.45- |
| 5534000000 Cell Phone | 0.00 | 0.00 | 0.00 | 40.01 | 380.63 | 420.64- |
| 5550000000 Printing and Binding | 3,395.00 | 0.00 | 0.00 | 0.00 | 4,038.11 | 643.11- |
| 5610000000 General Supplies | 410,773.00 | 0.00 | 796.22 | 4,944.25 | 115,453.53 | 289,579.00 |
| 5640000000 Other Books | 0.00 | 0.00 | 0.00 | 0.00 | 9,243.10 | 9,243.10- |

The report shown above indicates:

- The *Fund* (1000000000) for which this report was generated.
- The *Cost Center Group* (HS-XXXX).
- One of the *Cost Centers* (9310001XXX – Regular Instruction) assigned to this Fund and Cost Center Group.
- The various *G/L Accounts* assigned to the Regular Instructions Cost Center.

Examples of Budget Inquiry Reports

Below is a sample of the *SAP Budget Inquiry Summary Report* with no Fund specified in the search criteria. This report indicates totals at the Fund level.

| Budget Inquiry Summary Report | | | | | | |
|--|-----------------------------|----------|------------|----------|--------------|-------------|
| System | DSS 240 | | | | | |
| As of | 07/18/2018 | | | | | |
| Fiscal Year | 2018 | | | | | |
| Cost Center | Include Covers Pattern *XXX | | | | | |
| Classification Filter | Operating Expenses & Salary | | | | | |
| | | | | | | |
| Fund/Group/Cost Center/GLaccount | Budget | ShopCart | Encumbered | PCard | Expensed | Available |
| ▶ 1000000000 General Fund | 8,474,867.87 | 168.22 | 39,528.00 | 2,854.14 | 8,533,876.01 | 101,558.50- |
| ▶ 1700000000 District Projects | 46,930.00 | 0.00 | 0.00 | 0.00 | 19,665.72 | 27,264.28 |
| ▶ 2050000000 New Nevada Education Funding Plan-SB178 | 268,800.00 | 0.00 | 67,749.22 | 0.00 | 114,738.16 | 86,312.62 |
| ▶ 2500000000 Special Education Fund | 14,694.00 | 0.00 | 202.00 | 202.26 | 10,532.51 | 3,757.23 |
| ▶ 6000000000 Food Service Enterprise Fund | 0.00 | 5,339.41 | 31,323.65 | 0.00 | 341,745.77 | 378,408.83- |

To access details regarding a particular fund, expand it by clicking the black arrow to the left of the fund. This allows the user to “drill down” and get more detail for the requested fund.

The following is an example of the report with a **Fund** specified and the *Fund*, *Cost Center Group*, and *Cost Center* (Regular Instruction) expanded to display the *General Ledger* accounts.

| Budget Inquiry Summary Report | | | | | | |
|--------------------------------------|-----------------------------|----------|------------|----------|--------------|-------------|
| System | DSS 240 | | | | | |
| As of | 07/18/2018 | | | | | |
| Fiscal Year | 2018 | | | | | |
| Cost Center | Include Covers Pattern *xxx | | | | | |
| Classification Filter | Operating Expenses & Salary | | | | | |
| | | | | | | |
| Fund/Group/Cost Center/GLaccount | Budget | ShopCart | Encumbered | PCard | Expensed | Available |
| ▼ 1000000000 General Fund | 8,474,867.87 | 168.22 | 39,528.00 | 2,854.14 | 8,533,876.01 | 101,558.50- |
| ▼ HS-XXXX CCSD HS | 8,474,867.87 | 168.22 | 39,528.00 | 2,854.14 | 8,533,876.01 | 101,558.50- |
| ▶ HS-XXXX CCSD HS | 449,767.00 | 168.22 | 39,528.00 | 2,854.14 | 386,031.21 | 21,185.43 |
| ▶ HS-XXXX FLEX Schl Funding – CCSD | 44,000.00 | 0.00 | 0.00 | 0.00 | 11,370.29 | 32,629.71 |
| ▶ HS-GXXX Gate Proceeds – CCSD HS | 77,621.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77,621.00 |
| ▼ HS-SXXX Salary – CCSD HS | 7,903,479.87 | 0.00 | 0.00 | 0.00 | 8,136,474.51 | 232,994.64- |
| ▼ 9310001XXX CCSD HS | 7,903,479.87 | 0.00 | 0.00 | 0.00 | 8,136,474.51 | 232,994.64- |
| • 5116000000 Licensed | 0.00 | 0.00 | 0.00 | 0.00 | 2,154.42 | 2,154.42- |
| • 5116005000 Librarian | 56,284.72 | 0.00 | 0.00 | 0.00 | 43,910.28 | 12,374.44 |
| • 5116505000 Art Teacher - Itinerant | 225,138.88 | 0.00 | 0.00 | 0.00 | 29,736.27 | 195,402.61 |
| • 5116540000 Extra Duty Licensed | 0.00 | 0.00 | 0.00 | 0.00 | 164,414.26 | 164,414.26- |

Column Headings

There are six columns in Budget Inquiry Report which work together and offer the ability to manage funds in a real-time environment.

| Budget | ShopCart | Encumbered | PCard | Expensed | Available |
|------------|----------|------------|----------|------------|------------|
| 751,731.00 | 0.04 | 796.22 | 7,828.06 | 337,290.16 | 405,816.52 |

Budget

The *Budget* column is a total of all funds that have been appropriated to a particular Cost Center Group, Cost Center, and G/L Account. The amount in this column changes with each additional appropriation regardless of its origination.

ShopCart

When an order is placed and approved utilizing the Shopping Cart, the funds are deducted from the budget, and will appear in the *Shop Cart* column.

Encumbered

Once an order has been completely approved and received by the Purchasing Department, it is processed to a purchase order. The funds used for the purchase will move from the *Shop Cart* column to the *Encumbered* column. The *Encumbered* column is money that has been dedicated for a purchase order that has not been received and has not yet been paid. Additionally, the *Encumbered* column includes invoices that are parked and awaiting approval from the site administrator.

PCard

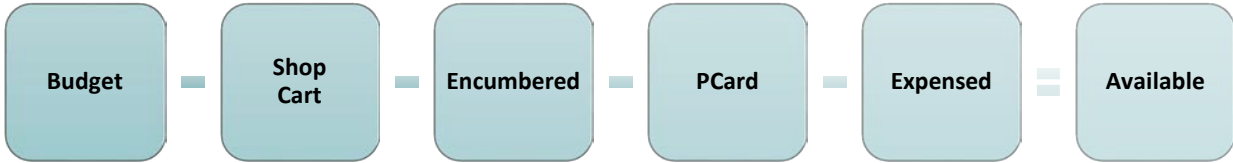
After a transaction from the Purchasing Card has posted to PaymentNet, it will upload to the Budget Inquiry Report, typically within 24 to 48 hours. These transactions will be applied according to the default coding until changes are made in the PaymentNet system. After administrative approval of the monthly purchasing card transactions, these charges will move to the *Expensed* column.

Expensed

Once items have been received, the funds will move from the *Encumbered* column to the *Expensed* column. Thus, the *Expensed* column is an accumulation of funds that have been spent in the Cost Center Group, Cost Center, and/or G/L Account. It is important to remember that Expensed means that items have been received, however, not always does it mean they have been paid.

Available

The *Available* column represents the remaining balance of funds that are available to spend.



Actual / Average Salaries Reporting in Budget Inquiry

Execute the budget search via the ERP portal, from the *Budget* tab.

Budget Inquiry

Menu | [] | Save as Variant... | Back | Exit | Cancel | System | Execute

Selection Criteria

Fiscal Year: 2021

Fund: []

G/L Account: [] to [] []

Operating Expenses Salary

Account Assignments

Cost center group []

Internal order group

WBS group

Cost center

Internal order

WBS

Actual Salaries

By expanding the salary cost center group (A), and cost center (B), each position will be displayed by item (positions). In this “traditional view”, it is easy to identify the budgeted salary amount, the amount expensed, and the remaining available balance for each position. These amounts indicate the actual salary expense for each team member at the location.

Budget Inquiry Summary Report (Traditional View)

System: DSS 240
 As of: 07/18/2018
 Fiscal Year: 2018
 Cost Center: Include Covers Pattern *XXX
 Classification Filter: Operating Expenses & Salary

C

Detail View Average

| Fund/Group/Cost Center/GLaccount | Budget | ShopCart | Encumbered | PCard | Expensed | Available |
|-------------------------------------|--------------|----------|------------|----------|--------------|-------------|
| 1000000000 General Fund | 8,474,867.87 | 168.22 | 39,528.00 | 2,854.14 | 8,533,876.01 | 101,558.50- |
| HS-XXXX CCSD HS | 8,474,867.87 | 168.22 | 39,528.00 | 2,854.14 | 8,533,876.01 | 101,558.50- |
| HS-XXXX CCSD HS | 449,767.00 | 168.22 | 39,528.00 | 2,854.14 | 386,031.21 | 21,185.43 |
| HS-XXXX FLEX Schl Funding – CCSD HS | 44,000.00 | 0.00 | 0.00 | 0.00 | 11,370.29 | 32,629.71 |
| HS-GXXX Gate Proceeds – CCSD HS | 77,621.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77,621.00 |
| HS-SXXX Salary – CCSD HS | 7,903,479.87 | 0.00 | 0.00 | 0.00 | 8,136,474.51 | 232,994.64- |
| 9310001XXX CCSD HS | 7,903,479.87 | 0.00 | 0.00 | 0.00 | 8,136,474.51 | 232,994.64- |
| 5116000000 Licensed | 0.00 | 0.00 | 0.00 | 0.00 | 2,154.42 | 2,154.42- |
| 5116005000 Librarian | 56,284.72 | 0.00 | 0.00 | 0.00 | 43,910.28 | 12,374.44 |
| 5116505000 Art Teacher - Itinerant | 225,138.88 | 0.00 | 0.00 | 0.00 | 29,736.27 | 195,402.61 |

Above the budget report are several action buttons. Note the *Average* button (C). By selecting the *Average* button, the view will toggle between the actual expenses for the team member’s salary expenses (traditional view), and the average expense for the same position district-wide.

Average Salaries

The District’s “average salary view” will display the expense as a calculated district average by position multiplied by the number of actual team members at the location. The average is calculated after each pay period.

The following example, demonstrates how the average salary is calculated for the position: Art Teacher–Itinerant (table 1), and then how the average is applied to each location (table 2).

| Table 1 | | | | |
|-------------------------|----------------------|----------------|--------------------------|---------------------|
| District - Wide | A | B | C | D |
| | | | $B \div A = C$ | $C \times 2 = D$ |
| Position: | Total # of Positions | Monthly Salary | Monthly Cost Per Teacher | Cost Per Pay Period |
| Art Teacher – Itinerant | 310 | \$1,477,987.00 | \$ 4,767.70 | \$ 2,383.95 |

| Table 2 | | | | |
|--------------|--------------------------|----------------|------------------|---------------------------|
| By School | E | D | F | G |
| | | | | $E \times D \times F = G$ |
| School Name: | # of Positions at School | Monthly Salary | # of Pay Periods | School Cost |
| CCSD HS | 4 | \$ 2,383.95 | 3 | \$28,606.20 |
| CCSD MS | 1 | \$ 2,383.95 | 3 | \$ 7,151.55 |

Budget Inquiry Summary Report

System: DSS 240
 As of: 07/18/2018
 Fiscal Year: 2018
 Cost Center: Include Covers Pattern *XXX
 Classification Filter: Operating Expenses & Salary

Detail View Actual

| Fund/Group/Cost Center/GLaccount | Budget | ShopCart | Encumbered | PCard | Expensed | Available |
|---|--------------|----------|------------|----------|--------------|--------------|
| 1000000000 General Fund | 8,474,867.87 | 168.22 | 39,528.00 | 2,854.14 | 1,854,193.62 | 6,578,123.89 |
| HS-XXXX CCSD HS | 8,474,867.87 | 168.22 | 39,528.00 | 2,854.14 | 1,854,193.62 | 6,578,123.89 |
| HS-XXXX CCSD HS | 8,397,246.87 | 168.22 | 39,528.00 | 2,854.14 | 1,854,193.62 | 6,500,502.89 |
| 9310001XXX CCSD HS - Salary | 7,903,479.87 | 0.00 | 0.00 | 0.00 | 1,456,792.12 | 6,446,687.75 |
| 5116005000 Librarian | 56,284.72 | 0.00 | 0.00 | 0.00 | 8,818.57 | 47,466.15 |
| 5116505000 Art Teacher - Itinerant | 225,138.88 | 0.00 | 0.00 | 0.00 | 28,606.20 | 196,532.68 |
| 5116565000 Teacher - Physical Education | 337,708.32 | 0.00 | 0.00 | 0.00 | 49,257.21 | 288,451.11 |
| 5116615000 Teacher - Regular 6th-12th | 4,953,055.36 | 0.00 | 0.00 | 0.00 | 643,894.67 | 4,309,160.69 |