

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: December 2022

All headings are hyperlinks to
jump to the appropriate page.
Control-Home returns to the TOC.

Table of Contents

Budget Terminology.....	3
Budget Hierarchy	4
Examples of Budget Inquiry Reports.....	5
Column Headings	6
Budget	6
ShopCart.....	6
Encumbered	6
PCard	6
Expensed	6
Available.....	7
Actual / Average Salaries Reporting in Budget Inquiry.....	7
Actual Salaries	8
Average Salaries	9

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 access to 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
A 1000000000 General Fund	751,731.00	0.04	796.22	7,828.06	337,290.16	405,816.52
B 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
C 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-
D 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 *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

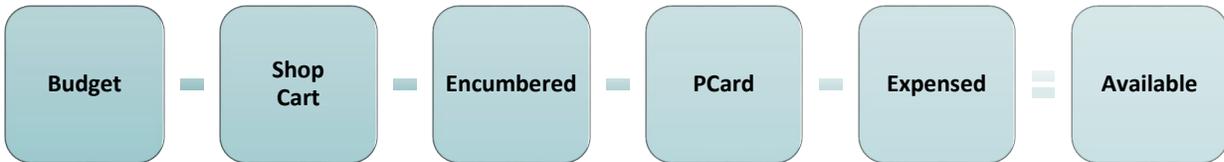
After a transaction from the Purchasing Card has posted to PaymentNet, it will upload to the Budget Inquiry Report, typically within 24 to 48 hours. These transactions will be applied according to the default coding until changes are made in the PaymentNet system. After administrative approval of the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

1. Verify Fiscal Year, change if desired
2. Verify Salary check box is selected
3. Enter Cost Center Group
4. Click Execute

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.

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.

Budget Inquiry Report

Menu | Back | Exit | Cancel | System

Budget Inquiry Summary Report

System: PSS 400
 As of: 01/13/2021
 Fiscal Year: 2021
 Cost Center Group: ES-XXXX
 Classification Filter: Operating Expenses & Salary

Detail View | Average (C)

Fund/Group/Cost Center/GLaccount	Budget	ShopCart	Encumbered	PCard	Expensed	Available
1000000000 General Fund	3,088,948.46	0.00	1,773,899.68	0.00	1,127,392.87	187,655.91
ES-XXXX XXXXXXXXXX ES	239,190.31	0.00	0.00	0.00	51,534.40	187,655.91
ES-XXXX Salary XXXXXXXXXX ES	2,765,381.30	0.00	1,744,230.73	0.00	1,021,150.57	0.00
9100000201 XXXXXXXXXX ES-Salary	2,765,381.30	0.00	1,744,230.73	0.00	1,021,150.57	0.00
5110099998 Net Vacancy Carryover	0.00	0.00	0.00	0.00	0.00	0.00
5116000000 Licensed	61,221.44	0.00	61,221.44	0.00	0.00	0.00
5116005000 Librarian	61,221.60	0.00	34,273.28	0.00	26,948.32	0.00
5116505000 Art Teacher - Itinerant	61,221.60	0.00	39,713.28	0.00	21,508.32	0.00
5116565000 Teacher - Physical Education	61,221.60	0.00	40,174.24	0.00	21,047.36	0.00
5116600000 Teacher - Itinerant - Fine Arts	61,221.60	0.00	43,951.28	0.00	17,270.32	0.00
5116630000 Teacher - Regular Elementary	1,101,988.80	0.00	722,290.26	0.00	379,698.54	0.00

To view detail expense information for a position

1. Double click the Expensed amount for the desired position
2. Double click the GL Account link to view employees that make up the salary in the amount column

Detail Expense Information

Menu | Back | Exit | Cancel | System

Group	Fund	Cost Center	GL Account	Posting Date	Enc Doc #	Document #	Pend Trans	Amount	Supplier	Text	Func. Area
	1000000000	9100000201	5116005000	12/18/2020		100785482		3,357.29		EARNINGS 12/18/2020	F01002220
	1000000000	9100000201	5116005000	12/10/2020		100784405		3,357.29		EARNINGS 12/10/2020	F01002220
	1000000000	9100000201	5116005000	11/25/2020		100782693		3,357.29		EARNINGS 11/25/2020	F01002220
	1000000000	9100000201	5116005000	07/11/2020		1000471337		3,425.24		ACC CER: 7/10 FOR 7/10	F01002220
	1000000000	9100000201	5116005000	07/10/2020		100767670		3,425.24		EARNINGS 07/10/2020	F01002220
								• 26,948.32			

Average Salaries

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.

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	Pay Period 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: 18.07.2018
 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	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
9810001XXX 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
5116655000 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