Module 5: Reporting

Quick Reference:
SIU Custom GL Reports

It is recommended that you print this document before beginning.

General Ledger Department Reports – User Submitted Reports

This document contains information pertinent to running the SIU Custom Reports that have been developed for use by the University's Fiscal Officers, Temporary Fiscal Officer Delegates and GL Inquiry Non-Delegates. Step-by-step instructions on how to submit each report, a sample of the report output and explanations of each reporting field are included.

Before attempting to run the General Ledger departmental reports, you should review the Overview and Objectives for **Unit 3: Fiscal Officer Reporting, Module 5: Reporting** and have completed **Unit 2: Navigation, Module 6: Running Reports**. Information relative to the requirements and configuration of your computer hardware and the installation of software necessary to run Oracle reports is provided, along with additional reporting information.

The following online AIS Fiscal Officer reports are covered in this Appendices and are typically available on the morning of the fourth business day of the month following the period's close:

- **SIU FO Funds Available – Report of Transactions**
- **SIUGL FO Summary Funds Available Report**
- **SIUGL FO Encumbrance Status Report**
- **SIU FO/Delegate Funds Available Report**
- **SIUGL FO General Ledger Summary Report – Fiscal Officer**
- **General Ledger Summary-Report of Transactions**
- **SIU FO Grants Available Report**

Reminder: These reports will not be available to you on the 2nd and 3rd business day of each month while the tables are being updated.

Report-Specific Procedures

SIU FO/Delegate Funds Available Report

The Funds Available Report summarizes revenues, expenditures, and funds available by Budget Purpose as of the end of the reporting month. Budget, monthly and year-to-date revenues and expenditures, unexpended balances, encumbrances, and available balance are displayed at the Object code level and in total.

This online report runs a Funds Available Report for a <u>single</u> Budget Purpose value.   It may be run by Fiscal Officers or their Fiscal Officer Delegates.

A sample of this report's output along with documentation specific to each field on the report is included at the end of this document. Please refer to the Table of Contents for the exact page numbers.

Procedure:

1.   Logon to AIS using your AIS logon User Name and Password.
2.   On your Main Menu, select the appropriate AIS Fiscal Officer Inquiry / Reporting Responsibility (e.g., "SIU 50931 FO IPMI") including the Budget Purpose to be reported; click OK.
3.   From your Main Menu:
    a.   double-click 'Reports'
    b.   double-click 'Request'
    c.   double-click 'Standard'
4.   Select 'Single Request'; click OK.
5.   Place your cursor in the Request Name field; click LOV.
6.   In the Reports list, double-click 'SIU FO/Delegate Funds Available Report'.
7.   In the Parameter window, enter the desired Budget Purpose value; click OK.
8.   In the Submit Request window, click 'Submit Request'.
9.   In the Request window, click on 'Refresh Data' until the Phase equals 'Completed'.
10.   With your cursor in the request line associated with this report, click 'View Output'.
11.   The report's output will display in Adobe Acrobat (PDF) format. You may:
    a.   view report output
    b.   print report output:
        –   click on Printer icon
        –   select printer from Print window
        –   click OK
    c.   save report output:
        –   click on the Diskette icon
        –   in the Save As window/ Save In field, select folder in which to store the output (e.g., "My Documents")
        –   name the file (e.g, "May2014_50931_Report1.pdf")
        –   keep the format as .PDF (Adobe Acrobat format)
        –   click SAVE
12.   Click on 'Close' from the File menu to exit Adobe Acrobat. (You will return to the Requests window.)
13.   Exit AIS as normal.

End of Procedure

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SIU FO Funds Available – Report of Transactions

The Funds Available – Report of Transactions is a Budget Purpose-specific, object code-based listing of revenues, expenditures, payments, and other transactions posted to the General Ledger for the account in a given month. Subtotals are shown by object and main categories of objects (i.e., revenues, expenditures, payments, budgets and encumbrances); differences between accumulated revenues and expenditures are displayed; and changes in budgets and encumbrance are shown.

This online report runs a Funds Available – Report of Transactions for a <u>single</u> Budget Purpose value.

A sample of this report's output along with documentation specific to each field on the report is included at the end of this document. Please refer to the Table of Contents for the exact page numbers.

Procedure:

1. Logon to AIS using your AIS logon User Name and Password.
2. On your Main Menu, select the appropriate AIS Fiscal Officer Inquiry / Reporting Responsibility (e.g., "SIU 50931 FO IPMI") including the Budget Purpose to be reported; click OK.
3. From your Home Page Main Menu:
   a. Select **Reports>Requests**
   c. OR, select **Other>Report>Run**
4. Select 'Single Request'; click OK.
5. Place your cursor in the Request Name field; click LOV in the Submit Request window.
6. In the Reports list, double-click 'SIU FO Funds Available – Report of Transactions'.
7. In the Parameter window:
   - enter the desired Budget Purpose value (required)
   - enter Departmental Activity 1 code value (optional)
   - enter Departmental Activity 2 code value (optional)
   - click OK.
8. In the Submit Request window, click 'Submit Request'.
9. In the Requests window, click on 'Refresh Data' until the Phase equals 'Completed'.
10. With your cursor in the request line associated with this report, click 'View Output'.
11. The report's output will display in Adobe Acrobat (PDF) format. You may:
    a. view report output
    b. print report output:
       - click on Printer icon
       - select printer from Print window
       - click OK
    c. save report output:
       - click on the Diskette icon
       - in the Save As window/ Save In field, select folder in which to store the output (e.g., "My Documents")
       - name the file (e.g, "May2003_50931_Report.pdf")
       - keep the format as .PDF (Adobe Acrobat format)
       - click SAVE
12. Click on 'Close' from the File menu to exit Adobe Acrobat. (You will return to the Requests window.)
13. Exit AIS as normal.

End of Procedure

SIUGL FO Summary Funds Available Report

The Summary Funds Available Report summarizes budget, revenues, expenditures, and available balances by Budget Purpose within Unit within Fund Range within Funding Fiscal Year as of the end of a reporting month. The Current Budget, Monthly and Year-to-Date Revenues and Expenditures, Unexpended Balances, Encumbrances, and Available Balances are displayed at the Parent Object level and in total. Each Fund Range section begins with a summary of the Fund Range followed by summary information for each Budget Purpose within Unit within the Fund Range. The report can be run for both Child and Parent Unit values. A Child Unit is the value assigned to a specific department such as '20661', the English Department at the Carbondale Campus. Parent Units are values that allow administrators to summarize financial information for multiple Units assigned to their areas such as '2VCAZ', the Parent value of all Units assigned to the Provost and Vice Chancellor area at the Carbondale Campus. If the report is run for a Child Unit, then only those Budget Purposes assigned to that Unit will be displayed. If it is run for a Parent Unit, then all Budget Purposes and Units within the area will be selected and reported. Note: Contact your campus Accounting Office to ascertain if a Parent Unit value has been assigned to your respective area.

A sample of this report's output along with documentation specific to each field on the report is included at the end of this document. Please refer to the Table of Contents for the exact page numbers.

Procedure:

1. Logon to AIS using your AIS logon User Name and Password.
2. On your Home Page Main Menu, select the appropriate AIS Fiscal Officer Inquiry / Reporting Responsibility (e.g., "SIU 00001 FO Presidents Office") related to the Unit to be reported
3. Then select:
   a. **Reports>Requests**
   c. OR, **Other>Report>Run**
4. The application opens.
5. Select **Single Request**; click **OK**.
6. The Submit Request Window opens; place your cursor in the **Request Name** field; click on the LOV.
7. From the Reports LOV, double-click **SIUGL FO Summary Funds Available Report**.
8. The Parameter window opens automatically:
   - enter the desired **Unit** value.
   - click **OK**.
9. In the Submit Request window, click 'Submit Request' button at the bottom of the window.
10. The Requests window opens, click on 'Refresh Data' until the Phase equals 'Completed'.
11. With your cursor in the request line associated with this report, click 'View Output'.
12. The report's output will display in Adobe Acrobat (PDF) format. You may:
    a. view report output
    b. print report output:
       - click on Printer icon
       - select printer from Print window
       - click OK
    c. save report output:
       - click on the Diskette icon
       - in the Save As window/ Save In field, select folder in which to store the output (e.g., "My Documents")
       - name the file (e.g, "Jan2014_51504_Report.pdf")
       - keep the format as .PDF (Adobe Acrobat format)
       - click SAVE
13. Click on 'Close' from the File menu to exit Adobe Acrobat. (You will return to the Requests window.)
14. Exit AIS as normal.

End of Procedure

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SIUGL FO Encumbrance Status Report

The Encumbrance Status Report is a budget purpose-specific, object code-based, departmental activity code-level listing of encumbrances present in the General Ledger as of the last day of a given month. In this context, encumbrances are commitments of cash to vendors for requisitions entered into AIS that have not been converted to purchase orders; or for orders contracted with vendors where the University has not received goods or services and which actual disbursements have not yet been made. The Encumbrance Status Report is useful in analyzing details of encumbrances as they exist in the AIS General Ledger.

This online report runs an Encumbrance Status Report for a <u>single</u> Budget Purpose value.

A sample of this report's output along with documentation specific to each field on the report is included at the end of this document. Please refer to the Table of Contents for the exact page numbers.

Procedure:

1. Logon to AIS using your AIS logon User Name and Password.
2. From your Home Page Main Menu, select the appropriate AIS Fiscal Officer Inquiry / Reporting Responsibility (e.g., "SIU 50931 FO IPMI").
3. Select 'Single Request'; click OK.
4. From the Home Page Main Menu, select:
   a. Reports
   b. Request
   c. Or, select Other>Report>Run
5. The application launches prompting you to select a Report Type. Select **Single Request** & click OK.
6. Place your cursor in the Request Name field; click LOV.
7. From the Reports list, double-click **SIUGL FO Encumbrance Status Report**.
8. From the **Parameters** window:
   - enter the desired Budget Purpose value (required)
   - enter Departmental Activity 1 code value (optional)
   - enter Departmental Activity 2 code value (optional)
   - click OK.
8. Submit Request window reappears; click the **Submit Request** button at the bottom of the page.
9. Requests window opens. Click **Refresh Data** button until the Phase equals 'Completed'.
10. With your cursor in the request line associated with this report, click 'View Output'.
11. The report's output will display in Adobe Acrobat (PDF) format. You may:
    a. view report output
    b. print report output:
       - click on Printer icon
       - select printer from Print window
       - click OK
    c. save report output:
       - click on the Diskette icon
       - in the Save As window/ Save In field, select folder in which to store the output (e.g., "My Documents")
       - name the file (e.g, "Oct2014_50931_Report4.pdf")
       - keep the format as .PDF (Adobe Acrobat format)
       - click SAVE
12. Click on 'Close' from the File menu to exit Adobe Acrobat. (You will return to the Requests window.)
13. Exit AIS as normal.

End of Procedure

SIUGL FO General Ledger Summary Report – Fiscal Officer

The General Ledger Summary Report – Fiscal Officer is a fund-specific balance sheet that shows fund assets, liabilities, fund balances, and transaction summaries altering balances over time. It is only run for individual funds and the reporting is by fund and fiscal year. Beginning balances, current and previous period changes to balances, and end of reporting month balances of assets, liabilities, and funds are shown. Revenues, expenditures, and year-end accrual amounts are summarized for previous period to date, current reporting period, and year to date within fund and fiscal year.

This online report runs a Summary Report for a single Fund value. It may be run by Fiscal Officers or their Temporary Fiscal Officer Delegates.

A sample of this report's output along with documentation specific to each field on the report is included at the end of this document. Please refer to the Table of Contents for the exact page numbers.

Procedure:

1. Logon to AIS using your AIS logon User Name and Password.
2. From your Home Page Main Menu, select the appropriate AIS Fiscal Officer Inquiry / Reporting Responsibility (e.g., "SIU 50931 FO IPMI") related to the Fund to be reported.
3. From your Main Menu:
    a. select **Reports>Requests**
    b. OR, **select Other>Report>Run**
4. Application launches and prompts you to select a report type. Select **Single Request**; click OK.
5. The Submit Request window opens. Place your cursor in the **Request Name** field and click LOV.
6. From the Reports LOV, double-click SIUGL FO General Ledger Summary Report – Fiscal Officer.
7. The Parameter window opens; enter the desired Fund value; click OK.
8. The Submit Request window re-appears, click the Submit Request button at the bottom of the window.
9. The Request window opens. Click on Refresh Data button until the Phase equals 'Completed'.
10. With your cursor in the request line associated with this report, click 'View Output'.
11. The report's output will display in Adobe Acrobat (PDF) format. You may:
    a. view report output
    b. print report output:
        - click on Printer icon
        - select printer from Print window
        - click OK
        - save report output:
        - click on the Diskette icon
        - in the Save As window/ Save In field, select folder in which to store the output (e.g., "My Documents")
        - name the file (e.g, "April2013_50931_Reports.pdf")
        - keep the format as .PDF (Adobe Acrobat format)
        - click SAVE
11. Click on 'Close' from the File menu to exit Adobe Acrobat. (You will return to the Requests window.)
12. Exit AIS as normal.

End of Procedure

General Ledger Summary-Report of Transactions

The General Ledger Summary-Report of Transactions is a report of transactions for fund-specific assets and liabilities. Transaction summaries of revenues/expenditures and the resulting change in fund balances are included.

This online report runs a Summary Report for a <u>single</u> Fund value.

Transactions are those posted in the previous period. The General Ledger Summary-Report of Transactions can be run for Non-State funds only. You will not be able to run this report for the fund value associated with your State budget purpose (i.e., Fund 0010000, 0010001, 1010000, 2010000, 5010000, 5040000, and 7010000).

The security for the General Ledger Summary-Report of Transactions report will be as follows:

1. The report may be executed by the fiscal officer or delegate assigned to the budget purpose if your fund has only one budget purpose.
2. Generally speaking, a fund value representing a non-state account will have a one-to-one relationship to a budget purpose value. However, if your fund is associated with more than one budget purpose, then the report may only be executed by the fiscal officer assigned to manage a fund.

A sample of this report's output along with documentation specific to each field on the report is included at the end of this document. Please refer to the Table of Contents for the exact page numbers.

Procedure:

1. Logon to AIS using your AIS logon User Name and Password.
2. From your Main Menu, select the appropriate AIS Fiscal Officer Inquiry / Reporting Responsibility (e.g., "SIU 50931 FO IPMI") related to the Fund to be reported.
3. From your Main Menu:
   a. Select **Reports>Requests**
   b. OR, select **Other>Report>Run**
4. The application is launched and you are prompted to select a Report Type; select **Single Request** and click OK.
5. The Submit Request window opens. Place your cursor in the Request Name field and click LOV.
6. The Reports list opens; select 'General Ledger Summary-Report of Transactions'.
7. The Parameters window opens automatically. Enter the desired Fund value and click OK.
8. The Submit Request window re-appears. Click Submit Request button at the bottom of the page.
9. The Request window opens. Click on 'Refresh Data' until the Phase equals 'Completed'.
10. With your cursor in the request line associated with this report, click 'View Output'.
11. The report's output will display in Adobe Acrobat (PDF) format. You may:
    a. view report output
    b. print report output:
       − click on Printer icon
       − select printer from Print window
       − click OK
    c. save report output:
       − click on the Diskette icon
       − in the Save As window/ Save In field, select folder in which to store the output (e.g., "My Documents")
       − name the file (e.g, "April2013_50931_Reports.pdf")
       − keep the format as .PDF (Adobe Acrobat format)
       − click SAVE
12. Click on 'Close' from the File menu to exit Adobe Acrobat. (You will return to the Requests window.)
13. Exit AIS as normal.

End of Procedure

Report-Specific Documentation

NOTE: The report documentation may not match current report output, exactly. As time allows these reports will be updated to reflect current output but for now you can get a general idea of the report contents.

SIU FO/Delegate Funds Available Report

The Funds Available Report summarizes revenues, expenditures, and funds available by Budget Purpose as of the end of the reporting month. Budget, monthly and year-to-date revenues and expenditures, unexpended balances, encumbrances, and available balance are displayed at the Object code level and in total.   The Funds Available Report is one in a growing set of monthly account status reports available to departmental fiscal officers/ delegates.

Processing:

To produce the monthly account status reports, including the Funds Available Report, AIS accounting data are "frozen for reporting" after the last calendar day of the reporting month. The monthly status reports are then prepared against the "frozen" data. (For example, the December 1999 reports are prepared on AIS data frozen for reporting as of close of business on December 31, 1999.) This allows data in each report and among the set of reports to remain consistent; further, this prevents the data in the reports from changing if they are re-run at a later stage. It is important to note that AIS itself is not frozen, but continues to accept and process transactions; on-line inquiries and other reports will reflect changing data. Only data for the monthly account status reports, including this report, are prevented from changing.

A sample report follows the field-by-field discussion. (See the sample report at the end of this document for the field value examples listed below.)

Report Header Fields:

- **As Of (Reporting End Date):** date on which AIS data were "frozen" for this report; this will be the last day of the month; e.g., *As Of* date of *December 31, 1999*, will appear on the monthly report for December 1999 and is the date on which the month's data were frozen for this report's purposes.

- **Date:** date on which the report was prepared; this date will change to reflect each time a report is run, however, data for a frozen reporting period will not change and will continue to reflect the status of the *As Of* date; e.g., *10-JAN-00* if the report is prepared on January 10, 2000.

- **Page:** page number of the report page displayed in "x of y" format where the "x" is the number of the specific page and the "y" is the total number of pages in the report; i.e., *1 of 2*.

- **Budget Purpose:** AIS Budget Purpose value of the data included in the report; only data associated with this Budget Purpose value will be shown on the report; e.g., *512345.*

- **BP Description:** title of the AIS Budget Purpose value listed above; e.g., *SM Division of Education Srvc*.

- **Fund:** AIS Fund value and description associated with the Budget Purpose data displayed in this report; e.g., *SM Education Srvc Fund*.

- **Fiscal Officer:** name of the Fiscal Officer responsible for the Budget Purpose.

- **Address:** mailing address of the Fiscal Officer.

- **Mail Code:** campus mail code of the Fiscal Officer (when applicable).

- **Function:** AIS Function code value associated with the Budget Purpose; e.g., *14* for Academic Support.

- **Fiscal Year:** fiscal year of the accounting data displayed; e.g., *YY* is the current Fiscal Year for non-state sources.

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Report Sections:

- **Revenue:** fund "inflows" that increase the Budget Purpose's balance. **Special Note: Internally, AIS represents Revenues as negative values (that is, as "revenue credits"). This is typical for automated accounting systems, but is often confusing to their users. To allow consistency between this report and on-line inquiries/ standard reports, Revenues in this report are shown as negative values (revenue credits).**

- **Expenditures:** fund "outflows" that decrease the Budget Purpose's balance. **Special Note: Internally, AIS represents Expenditures as positive numbers. This standard is used in this report.**

- **Revenues Offset by Expenditures:** difference between Revenues and Expenditures. **Special Note: Since Revenues are displayed in this report as negative (revenue credit) values and Expenditures as positive ones, a revenue offset that is negative is interpreted as a situation in which Revenues exceed Expenditures. A positive revenue offset occurs when Expenditures exceed Revenues. While this may be confusing to some, it is consistent with other AIS reports and on-line inquiries.**

Report Body Fields:

- **Object:** AIS Object code upon which data are reported; in the Revenues section, Object codes related to Revenues are grouped together in the Revenues' section; in the Expenditure section, the Object code values relate to Expenditures only. Data are shown at the following levels:

  - *(Parent Object) Headings:* in AIS, Parent Objects are the main categories of an object; they are roughly equivalent to FAS's major object codes. To improve readability, this report groups data under headings associated with the Parent Objects; e.g., *Contractual Services.*

  - *(Detailed) Object*: Revenue and Expenditure data are grouped by AIS Object code. This code is roughly equivalent to FAS's Major and Minor codes; e.g., *4101* is *1120 Salaries – Regular Positions*. In this report, data are summed at this level.

  - *(Summary) Object*: to improve readability, data for a series of related Objects are subtotaled. In this report, these summaries appear in bold type just below the detailed Objects; e.g.*, 0001 Total Sales*, *4100 Total Salaries*, *4000 Total Other Than Salaries – Account Pool*.

  Note: For a detailed list of AIS Object codes, go to the Special Searches section of the AIS web site.

- **Object Name:** description associated with the Object code value; e.g., *Fees – Registration* is the *Object Name* for *Object* code 0662. (Note: Descriptions that begin with a four digit code relate to objects in the State's CUSAS system. The four digits are the CUSAS code; e.g., *1120* is the CUSAS code of *1120 Salaries – Regular Positions*.)

- **Original Budget:** this represents the Budget Purpose/ Object initial budget as recorded in AIS.

- **Current Budget:** this represents the Budget Purpose/ Object budget at the time of reporting; if budget adjustments have been processed for this Budget Purpose, this field will be different from the Original Budget in the amount of the adjustments.

- **Revenues -- Monthly:** sum of <u>actual</u> Revenues posted to AIS for the Budget Purpose/ Object during this reporting period.

- **Revenues – Ytd (Year-To-Date):** sum of <u>actual</u> Revenues posted to AIS for the Budget Purpose/ Object in all reporting periods since July 1st of the current fiscal year.

- **<Unrealized> / Over Realized:** *Current Budget* minus *Revenue – Ytd*. Because Revenues are displayed here as negative values, a positive value in this field means that actual Revenues (*Revenues – Ytd*) exceed the budget amount (an "over realized" situation). Negative values in this field mean that actual Revenues have not exceeded the budgeted amount (an "unrealized" condition). A zero value in this field means that *Revenues – Ytd* have exactly met budget.

- **Expenditures—Monthly:** sum of <u>actual</u> Expenditures posted to AIS for the Budget Purpose/ Object during this reporting period. **Special Note: An actual expenditure occurs when an invoice is approved in AIS's Accounts Payable system and then posted to the General Ledger. Until that time, amounts of purchase requisitions/ orders are displayed as encumbrances (see below).**

- **Expenditures – Ytd (Year-To-Date):** sum of <u>actual</u> Expenditures posted to AIS for the Budget Purpose/ Object in all reporting periods since July 1st of the current fiscal year. (See note on *Expenditures – Monthly*).

- **Unexpended Balance:** *Current Budget* minus *Expenditure – Ytd*; available budget balance excluding encumbrances. Because Expenditures are displayed here as positive values, a negative value in this field means that actual Expenditures (*Expenditures – Ytd*) exceed the budget amount (an "over expended" situation). Positive values in this field mean that actual Expenditures have not exceeded the budgeted amount (an "under expended" condition). A zero value in this field means that the *Current Budget* has been totally expended.

- **Encumbrances:** sum of all Encumbrances posted to AIS for the Budget Purpose/ Object in all reporting periods since the beginning of the fiscal year. An encumbrance is the amount of the original purchase requisition/ order adjusted for any change orders and invoices. Encumbrances display in this report as positive values. (See again note on *Expenditures – Ytd*).

- **Available Balance:** *Current Budget* minus *Expenditure – Ytd* minus *Encumbrances*; available budget after considering all commitments (Expenditures and Encumbrances). Because Expenditures and Encumbrances are displayed here as positive values, a negative value in this field means that actual Expenditures/ Encumbrances (*Expenditures – Ytd* plus *Encumbrances*) exceed the budget amount (an "over utilized" situation). Positive values in this field mean that actual Expenditures/ Encumbrances have not exceeded the budgeted amount (an "under utilized" condition). A zero value in this field means that the *Current Budget* has been totally expended/ encumbered.

Report Section Footer Fields:

- **Total Revenues:** sum of all Revenue columns.

- **Total Expenditures:** sum of all Expenditure columns.

- **Revenue Offset by Expenditures:** difference between Total Revenues and Total Expenditures (see Report Section Fields for discussion).

Sample report follows.

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Date: 10-JAN-00   FUNDS AVAILABLE REPORT   Page: 1 OF 2

Budget Purpose: 512345   AS-OF 12/31/99

BP Description: S M –DIVISION OF EDUCATION SRVC

Fiscal Officer   MATHEWS, JOHN
Address   S.M.-DIVISION OF ED SRVC
Mail Code   6999

Fund   5120345   S M –EDUCATION SRVC FUND   Function 14   Fiscal Year YY

Object	Object Name	Original Budget	Current Budget	Revenues Monthly	Ytd	<Unrealized>/ Over Realized
	Revenue Section for Local Accounts Only					
	REVENUES					
	SALES					
0059	Sales - Commissions	<1,872.00>	<1,872.00>	0.00	0.00	<1,872.00>
0190	Sales - Publications	<63,000.00>	<63,000.00>	0.00	<35,294.59>	<27,705.41>
	SALES					
0001	**TOTAL SALES**	**<64,872.00>**	**<64,872.00>**	**0.00**	**<35,294.59>**	**<29,577.41>**
	FEES - OTHER:					
0650	Fees - Programming Fees—Refunds	0.00	0.00	0.00	0.00	0.00
0662	Fees - Registration	<71,458.00>	<71,458.00>	0.00	<1,250.00>	<70,208.00>
0450	**TOTAL FEES - OTHER:**	**<71,458.00>**	**<71,458.00>**	**0.00**	**<1,250.00>**	**<70,208.00>**
	TUITION, COURSE, AND LAB FEES:					
0300	**TOTAL TUITION, COURSE, AND LAB FEES:**	**<71,458.00>**	**<71,458.00>**	**0.00**	**<1,250.00>**	**<70,208.00>**
	CONTRIBUTIONS					
0805	Contributions - Awards	<7,000.00>	<7,000.00>	0.00	<3,155.00>	<3,845.00>
0812	Contributions - Donations & Gifts	0.00	0.00	<460.55>	<460.55>	460.55
	CONTRIBUTIONS					
0800	**TOTAL CONTRIBUTIONS**	**<7,000.00>**	**<7,000.00>**	**<460.55>**	**<3,615.55>**	**<3,384.45>**
	NONMANDATORY TRANSFERS IN					
3975	Transfers In - Intrafund—Other	<7,203.00>	<7,203.00>	0.00	<1,205.80>	<5,997.20>
	NONMANDATORY TRANSFERS IN					
3900	**TOTAL NONMANDATORY TRANSFERS IN**	**<7,203.00>**	**<7,203.00>**	**0.00**	**<1,205.80>**	**<5,997.20>**
	TOTAL REVENUES	**<150,533.00>**	**<150,533.00>**	**<460.55>**	**<41,365.94>**	**<109,167.06>**

In AIS, both on-line and in reports, revenue appears as a negative number (credit).

Date: 10-JAN-00   FUNDS AVAILABLE REPORT

Budget Purpose: 512345   AS-OF 12/31/99

BP Description: S M –DIVISION OF EDUCATION SRVC

Fiscal Officer   MATHEWS, JOHN
Address   S.M.-DIVISION OF ED SRVC
Mail Code   6999

Fund   5120345   S M –EDUCATION SRVC FUND   Function 14   Fiscal Year YY

Object	Object Name	Original Budget	Current Budget	Expenditures Monthly	Ytd	Unexpended Balance	Encumbrances	Available Balance
	Expenditure Section for Local and State Accounts							
EXPENDITURES								
SALARIES								
4101 1120	Salaries – Regular Positions			84.93	33,381.87		0.00	
4100	**TOTAL SALARIES**	**79,127.00**	**79,166.00**	**84.93**	**33,381.87**	**45,784.13**	**0.00**	**45,784.13**
TRAVEL								
4380 1292	Travel – Out-of-State Convention – Employee Reimburse			0.00	903.00		0.00	
EQUIPMENT								
4420 1515	Equipment – EDP			0.00	4,000.00		0.00	
COMMODITIES								
4545 1304	Com – Expendable Office & Library Supplies			35.00	70.00		0.00	
CONTRACTUAL SERVICES								
4723 1284	CS – Computer Software			0.00	250.00		300.00	
4808 1261	CS – Postage Service Charge			50.00	150.00		0.00	
TELECOMMUNICATION SERVICES								
5381 1795	Telecom – Telephone Service Charge			40.00	120.00		0.00	
NONMANDATORY TRANSFERS OUT								
9990	Transfers Out – Intra Fund – Other			0.00	700.00		0.00	
OTHER THAN SALARIES – ACCOUNT POOL								
4000	**TOTAL OTHER THAN SALARIES – ACCOUNT POOL**	**12,000.00**	**12,500.00**	**125.00**	**6,193.00**	**6,307.00**	**300.00**	**6,007.00**
	TOTAL EXPENDITURES	**91,127.00**	**91,666.00**	**209.93**	**39,574.87**	**52,091.13**	**300.00**	**51,791.13**
	Revenues Offset by Expenditures			**<250.62>**	**<1,791.07>**			

If "Revenues Offset by Expenditures" is negative, then revenue exceeds expenditures.

SIU FO Funds Available – Report of Transactions

The Funds Available – Report of Transactions is a budget purpose-specific, object-code based listing of revenues, expenditures, payments, and other transactions posted to the General Ledger for the account in a given month. Subtotals are shown by object and main categories of objects (i.e., revenues, expenditures, payments, budgets and encumbrances); differences between accumulated revenues and expenditures are displayed; and changes in budgets and encumbrance are shown. The Funds Available – Report of Transactions is useful in analyzing details of transactions posted to the AIS General Ledger.

Processing:

To produce the monthly account status reports, including the Funds Available – Report of Transactions, AIS accounting data are "frozen for reporting" after the last calendar day of the reporting month. The monthly status reports are then prepared against the "frozen" data. (For example, the December 2000 reports are prepared on AIS data frozen for reporting as of close of business on December 31, 2000.) This allows data in each report and among the set of reports to remain consistent; further, this prevents the data in the reports from changing if they are re-run at a later stage. It is important to note that AIS itself is not frozen, but continues to accept and process transactions; on-line inquiries and other reports will reflect changing data. Only data for the monthly account status reports, including this report, are prevented from changing.

The Funds Available – Report of Transactions will be distributed in one of two ways: 1) hard copy mailed to fiscal officers by the campus' central accounting unit, or 2) run by fiscal officers/delegates directly in AIS. If fiscal officers/delegates run the month-end reports directly in AIS, instructions on how to access the reports will be provided by the campus central accounting unit.

A sample report follows the field-by-field discussion. (See the sample report at the end of this document for the field value examples listed below.)

Report Header Fields:

- **Date**: date on which the report was run; this date will change to reflect each time a report is run, however, data for a frozen reporting period will not change and will continue to reflect the status of the *For the month of* date; e.g., *01-MAY-01* if the report is prepared on May 1, 2001.

- **Page:** page number of the report page displayed in "x of y" format where the "x" is the number of the specific page and the "y" is the total number of pages in the report; i.e., *1 of 2*.

- **For the month of:** the accounting period (i.e., the frozen reporting period) in which the transactions displayed in this report were processed; e.g., *Apr-01* if the reporting period is April 2001.

- **Budget Purpose:** AIS Budget Purpose value associated with data displayed in this report; e.g., *501030*.

- **BP Description:** AIS Budget Purpose description associated with data displayed in this report; e.g., *English –X*.

- **Department Activity 1:** value of the AIS Department Activity 1 field associated with the data displayed in this report; as this is an optional report parameter field, blank values indicate that all transactions for the requested Budget Purpose will be reported, regardless of the Department Activity 1 value.

- **Department Activity 2:** value of the AIS Department Activity 2 field associated with the data displayed in this report; as this is an optional report parameter field, blank values indicate that all transactions for the requested Budget Purpose will be reported, regardless of the Department Activity 2 value.

- **Fund:** AIS Fund value and Fund description associated with data displayed in this report; e.g., *5010000 State Appropriation - X.*

- **Fiscal Officer:** name of the Fiscal Officer associated with this Budget Purpose.

- **Address:** departmental (or unit) address of the Fiscal Officer.

- **Mail Code:** campus mail code of the Fiscal Officer (when applicable).

- **Fiscal Year:** fiscal year of the accounting data displayed; e.g., *01* is Fiscal Year 2001; and *YY* is the current Fiscal Year for non-state sources.

Report Sections:

In this report, transactions are grouped within the following categories:

A. Actual Activities: this section reports actual revenues and expenditures processed during the period that impact Fund Balance.

- **Revenue:** "inflows" that increase the Fund's balance. **Special Note: AIS represents increases to Revenues as negative values (that is, as "revenue credits").**

- **Expenditures:** "outflows" that decrease the Fund's balance. **Special Note: AIS represents increases to Expenditures as positive numbers.**

- **Revenues Offset by Expenditures:** differences between Revenues and Expenditures. **Special Note: Since Revenues are displayed in this report as negative (revenue credit) values and Expenditures as positive ones, a revenue offset that is negative is interpreted as a situation in which Revenues exceed Expenditures. A positive revenue offset occurs when Expenditures exceed Revenues.**

B. AP Payment Summary: actual disbursements of cash to vendors made through the AIS AP module. This section provides additional information to show when payment was made to the vendor. **Special Note: AIS represents payments as negative values. Any positive payments included in the reports reflect reversals of payments.**

- **Total Payments**: sum of all payments included in this report.

C. Budget Activities: this section reflects all budget adjustment entries processed during the reporting period.

- **Total Budget Change**: sum of all budget entries included in this report. **Special Note: Budget increases or decreases follow the same pattern as actual revenues and expenditures. See chart below.**

D. Encumbrance Activities: commitments of cash to vendors for requisitions entered in AIS that have not been converted to purchase orders; or for orders contracted with vendors where the University has not received goods or services and which actual disbursements have not yet been made. In this section, detailed entries are summarized (aggregated) for unique values in four key fields or groups of fields; specifically: Journal Category, Departmental Activity 1 (Dept Act 1), Departmental Activity 2 (Dept Act 2), and all fields under the Reference ID heading (Ap Invoice, Ap Check, Purchase Order, and Requisition). **Special Note: AIS represents encumbrances as positive values. Any negative encumbrances reflect reverses of encumbrances.**

- **Total Encumbrance Change:** sum of all encumbrances included in this report. **Special Note: Negative values increase Funds Available Balances while positive ones decrease these balances.**

To summarize:

ACTUALS or BUDGET	Increase	Decrease
Revenues	Credit (negative sign)	Debit (positive sign)
Expenditures	Debit (positive sign)	Credit (negative sign)

	Negative Sign	Positive Sign
Revenues Offset by Expenditures	Revenues exceed Expenditures	Expenditures exceed Revenues

	Increase	Decrease
Payments	Debit (positive sign)	Credit (negative sign)
Encumbrances	Debit (positive sign)	Credit (negative sign)

	Negative Sign	Positive Sign
Total Budget Change	Sum of Credit budget entries exceeds Sum of Debit budget entries	Sum of Debit budget entries exceeds Sum of Credit budget entries

	Negative Sign	Positive Sign
Total Encumbrance Change	Total Encumbrance decreases exceed Total Encumbrance increases	Total Encumbrance increases exceed Total Encumbrance decreases

Special Note: The ways in which these summaries are displayed in this report are consistent with AIS's on-line reports and inquiries.

Report Body Fields:

- **Object:** AIS Object code upon which data are included for this report; Object code values related to Revenues are grouped together and Object code values related to Expenditures are grouped together in each section of the report. Note: For a detailed list of AIS Object codes, go to the Special Searches section of the AIS web site.

- **Description:** description associated with the report's line. When this line is a summary heading grouping entries below it (e.g., for Object code value *5900* as it groups office supply-related transactions), the description is the AIS object code description (e.g., *OFFICE EXPENSES* for Object Code value *5900*). When the description is for a detailed entry, the description is either the vendor's name (for transactions posted from either AIS's Purchasing or Accounts Payable modules; e.g., *LIVINGSTON SUPPLIES*) or the General Ledger entry description (for General Ledger-related transactions; e.g., *Journal Import Created*). In short, the description is either the Object-specific description for summaries or a transaction-specific reference for detailed entries.

- **Ledger Date:** date on which the transaction was posted to AIS.

- **Amount:** amount of the transaction.

- **Journal Category:** type of transaction posted to AIS in "MM – source" format where "MM" is an abbreviation of the transaction's source module in AIS (e.g., *AP* = Accounts Payable module) and "source" is a brief description of the journal's category (e.g., *PAYMENTS* = payment transaction). A full example of the Journal Category is *AP-Payments* which reflects actual payments generated by the AIS's Accounts Payable module.

  Transaction source module abbreviations include:

  - AP = Accounts Payables
  - PO = Purchasing
  - HR = Human Resources
  - PR = Payroll
  - GL = General Ledger and all others not otherwise categorized

- **Dept. Act 1:** AIS Department Activity 1 code associated with the transaction; zeros in this field connote that no activity code was used in the transaction.

- **Dept. Act 2:** AIS Department Activity 2 code associated with the transaction; zeros in this field connote that no activity code was used in the transaction.

- **Reference ID:** select key values from AIS's Purchasing and Accounts Payable modules used to identify source data for the transactions in those modules; specifically:
  - **Ap Invoice:** Accounts Payable (AP) invoice number associated with the transaction; blanks in this field mean that the transaction was not produced through invoicing.
  - **Ap Check:** Accounts Payable (AP) check number associated with the transaction's payment by check. **Special Note: This field is only populated in the AP Payment Summary section of the report.**
  - **Purchase Order:** Purchasing purchase order number associated with the transaction; blanks in this field mean that the transaction was not initiated by a purchase order.
  - **Requisition:** Purchasing requisition number associated with the transaction; blanks in this field mean that the transaction was either not initiated by a purchase requisition or only a Purchase Order was entered in AIS.

- **Batch Reference:** batch reference name associated with the posting of this transaction to AIS's General Ledger module. **Special Note: This field is blank in the Encumbrance Activities section of the report.**

Report Section Footer Fields:

- **Revenues Offset by Expenditures:** difference between Revenues and Expenditures. **Special Note: Since Revenues are displayed in this report as negative (revenue credit) values and Expenditures as positive values, a revenue offset that is negative is interpreted as a situation in which Revenues exceed Expenditures. A positive revenue offset occurs when Expenditures exceed Revenues.**

- **Total Payments:** sum of all AP payments included in the report.

- **Total Budget Change:** sum of all budget entries included in the report.

- **Total Encumbrance Change:** sum of all encumbrance subtotals included in the report. **Special Note: If Total Encumbrance Change is positive, then the total effect of the encumbrances is to reduce associated funds available balances. A negative value reflects encumbrance credits in excess of debits and results in an increase to the associated funds available balance.**

Sample report follows.

Unit 3: FO/ Delegate Inquiry & Reporting

SIU Southern Illinois University
CARBONDALE

| Date: | 01-MAY-01 | | FUNDS AVAILABLE – REPORT OF TRANSACTIONS | | | | Page: | 1 | of | 2 |
| | | | for the month of Apr-01 | | | | | | | |

Budget Purpose:	501030	Department Activity 1:		Fiscal Officer	PUBLIC, JOHN Q.
BP Description:	ENGLISH – X	Department Activity 2:		Address	ENGLISH DEPARTMENT – X
				Mail Code	6666
Fund:	5010000 STATE APPROPRIATION – X	Function: 30		Fiscal Year: YY	

Object	Description	Ledger Date	Amount	Journal Category	Dept Act 1	Dept Act 2	Reference ID Ap Invoice	Ap Check	Purchase Order	Requisition	Batch Reference

ACTUAL ACTIVITIES:

REVENUES
0001   SALES

Object	Description	Ledger Date	Amount	Journal Category	Dept Act 1	Dept Act 2	Batch Reference
0157	Sales – Miscellaneous	09-APR-01	<20.00>	GL-Transfers (Local Funds)	20303	29500	2000746Jpublic Spreadsheet 1015683:A
0157	Sales – Miscellaneous	15-APR-01	<500.00>	GL-Transfers (Local Funds)	20303	29500	2000999Jpublic Spreadsheet 1015999:A
0157	Total Sales - Miscellaneous		<520.00>				
0001	Total SALES		<520.00>				
	TOTAL REVENUES		<520.00>				

In AIS, both on-line and in reports, revenue appears as a negative number (credit).

EXPENDITURES
4100   SALARIES

Object	Description	Ledger Date	Amount	Journal Category	Dept Act 1	Dept Act 2	Batch Reference
4101	P/R 04-01-01-04-15-01	15-APR-01	20,000.00	GL-FAS GL Actual Transactions	20303	29500	GL FASC Transaction FAS – Cdale/ SOM 99669967:A
4101	P/R 04-16-01-04-30-01	30-APR-01	20,000.00	GL-FAS GL Actual Transactions	20303	29500	GL FASC Transaction FAS – Cdale/ SOM 99669968:A
4101	Total 1120 Salaries - Regular Positions		40,000.00				
4100	Total SALARIES		40,000.00				
7000	EQUIPMENT MAINTENANCE						
7062	APR CHGS Phys Pl	23-APR-01	50.00	GL-FAS GL Actual Transactions	20303	29500	GL FASC Transaction FAS – Cdale/ SOM 99669969:A
7062	Total 1254 EM – Physical Plant Service Charge		50.00				
7000	Total EQUIPMENT MAINTENANCE		50.00				
	TOTAL EXPENDITURES		40,050.00				
	REVENUES OFFSET BY EXPENDITURES		39,530.00				

If "Revenues Offset by Expenditures" is negative then revenue exceeds expenditures.

Appendix A – SIU Custom GL Reports
U3_M5_AppA

| Date: | 01-MAY-01 | | FUNDS AVAILABLE – REPORT OF TRANSACTIONS
for the month of Apr-01 | | | | | | Page: | 2 | of | 2 |

Budget Purpose:	501030		Department Activity 1:			Fiscal Officer	PUBLIC, JOHN Q.
BP Description:	ENGLISH - X		Department Activity 2:			Address	ENGLISH DEPARTMENT – X
						Mail Code	6666
Fund:	5010000 STATE APPROPRIATION – X		Function: 30							Fiscal Year: YY

								Reference	ID			
Object	Description	Ledger Date	Amount	Journal Category	Dept Act 1	Dept Act 2	Ap Invoice	Ap Check	Purchase Order	Requisition	Batch Reference
	AP PAYMENT SUMMARY:										
5900	OFFICE EXPENSES										
5928	LIVINGSTON SUPPLIES	22-APR-01	<50.00>	AP-Payments	00000	00000	70107666	60966			013001-VC Payables 1011111: A 66626
5928	CLS SUPPLIES	29-APR-01	<15.00>	AP-Payments	00000	00000	70107667	66624			013002-VC Payables 1011112: A 66627
5928	Total 1304 OE – Expendable Office Supplies		<65.00>								
5900	Total OFFICE EXPENSES		<65.00>								
	TOTAL PAYMENTS		<65.00>								
	BUDGET ACTIVITIES:										
4700	CONTRACTUAL SERVICES										
4899	Journal Import Created	22-APR-01	100.00	GL- Budget	00000	00000					6.0-1.0-1 2201.01 GLDI – Campus X 1002262:B
4899	Total Budget – CONTRACTUAL SERVICES		100.00								
4700	Total CONTRACTUAL SERVICES		100.00								
	TOTAL BUDGET CHANGE		100.00								
	ENCUMBRANCE ACTIVITIES:										
4400	EQUIPMENT										
4423	BOBS CLUB	05-APR-01	<40.00>	AP-Purchase Invoices	20303	29500	11111-66		25777		
4423	BOBS CLUB	12-APR-01	<10.00>	PO-Accrual	20303	29500					
4423	Total Equipment – Not Elsewhere Classified		<50.00>								
4400	Total EQUIPMENT		<50.00>								
4500	COMMODITIES										
4536	INTERNATIONAL PAPER	06-APR-01	<90.00>	AP-Purchase Invoices	20303	29500			22666		
4536	INTERNATIONAL PAPER	08-APR-01	90.00	PO-Accrual	20303	29500					
4536	Total – 1399 Com – Commodities, Not Elsewhere Classified		0.00								
4500	Total COMMODITIES		0.00								
	TOTAL ENCUMBRANCE CHANGE		<50.00>								

SIUGL FO Summary Funds Available Report

The Summary Funds Available Report summarizes budget, revenues, expenditures, and available balances by Budget Purpose within Unit within Fund Range within Funding Fiscal Year as of the end of a reporting month. The Current Budget, Monthly and Year-to-Date Revenues and Expenditures, Unexpended Balances, Encumbrances, and Available Balances are displayed at the Parent Object level and in total. Each Fund Range section begins with a summary of the Fund Range followed by summary information for each Budget Purpose within Unit within the Fund Range. The report can be run for both Child and Parent Unit values. A Child Unit is the value assigned to a specific department such as '20661', the English Department at the Carbondale Campus. Parent Units are values that allow administrators to summarize financial information for multiple Units assigned to their areas such as '2VCAZ', the Parent value of all Units assigned to the Provost and Vice Chancellor area at the Carbondale Campus. If the report is run for a Child Unit, then only those Budget Purposes assigned to that Unit will be displayed. If it is run for a Parent Unit, then all Budget Purposes and Units within the area will be selected and reported. Note: Contact your campus Accounting Office to ascertain if a Parent Unit value has been assigned to your respective area.

Processing:

To produce the monthly AIS fiscal officer reports, including the Summary Funds Available Report, AIS accounting data are "frozen for reporting" after the last calendar day of the reporting month. The reports are then prepared against the "frozen" data. (For example, the August 2003 reports are prepared on AIS data frozen for reporting as of close of business on August 31, 2003.) This allows data in each report and among the set of reports to remain consistent; further, this prevents the data in the reports from changing if they are re-run at a later stage. It is important to note that AIS itself is not frozen, but continues to accept and process transactions; on-line inquiries and other reports will reflect changing data. Only data for the monthly fiscal officer reports are prevented from changing.

A sample report follows the field-by-field discussion. (See the sample report at the end of this document for the field value examples listed below.)

Report Header Fields:

- **As Of (Reporting End Date):** date on which AIS data were "frozen" for this report; this will be the last day of the month; e.g., *As Of* date of August *31, 2003* will appear on the monthly report for August 2003 and is the date on which the month's data were frozen for this report's purposes.

- **Date:** date on which the report was run; this date will change to reflect each time a report is run, however, data for a frozen reporting period will not change and will continue to reflect the status of the *As Of* date; e.g., *10-Sep-03* if the report is prepared on September 10, 2003.

- **Page:** page number of the report page displayed in "x of y" format where the "x" is the number of the specific page and the "y" is the total number of pages in the report; i.e., *1 of 2*.

- **Unit:** AIS Child or Parent Unit value of the data included in the report; only data associated with the selected Unit value will be shown on the report; e.g., *51504, 2VCAZ*.

- **Unit Description:** title of the AIS Unit value for which data is being displayed; e.g., *Lab Animal Medicine.*.

- **Fiscal Year:** AIS Funding Fiscal Year of the data included in the report, only data associated with this Fiscal Year value will be shown. For State accounts this field will identify the fiscal year of the State Appropriations used to fund the expenditures of the account, e.g. 03, 04. For non-State Accounts the report will display 'YY' in this field.

- **Unit Officer:** name of the Unit Officer responsible for the Unit*; e.g. SMITH, JOHN Q.*

- **Unit Address:** mailing address of the Unit Officer*; e.g., PURCHASING-X*.

- **Mail Code:** campus mail code of the Unit Officer (when applicable) *; e.g., 6666.*

Report Sections:

- The report is divided into sections based on the Fund ranges listed in the following table.

Summary Fund Ranges	
Fund Values	**Description for Summary Accounts**
X010000 – X019999	State Appropriations, Income Fund, and Local Resources
X030000 – X039999	Service Departments
X040000 – X049999	Medical Facilities System
X050000 – X059999	Overhead Recovery
X060000 – X069999	Clearing and Escrow
X070000 – X079999	Self Supporting
X080000 – X089999	Self Insurance Program
X100000 – X109999	Auxiliary Enterprises – Funded Debt
X120000 – X129999	Auxiliary Enterprises – Other Auxiliary
X140000 – X149999	Auxiliary Enterprises – Other Student Organizations
X150000 – X189999 and X200000 – X269999	Restricted Current Funds
X190000 – X199999	Federal Direct Student Loan Program
X700000 – X749999	Endowment Principal
X750000 – X759999	Loan Funds
X801000 – X806999 and X810000 – X819999	Unexpended Plant Funds
X807000 – X807999	Capital Development Board
X820000 – X839999	Renewals and Replacements
X850000 – X859999	Retirement of Indebtedness
X860000 – X869999	Investment in Plant
X900000 – X919999	Agency
Where "X" = Campus Indicator	(Campus Indicator: 0 = President's Office, 1 = University Wide Services, 2 and 3 = Carbondale Campus, 5 and 6 = School of Medicine, 7 and 8 = Edwardsville Campus)

Within each Fund Range, the report will first display summary totals by Parent Object for the complete Fund range followed by totals by Parent Object for each Budget Purpose within Unit within the Fund range. The Fund Range Descriptions from the above table will be displayed on the report at the beginning of each Fund Range Summary. Also, the Parent Objects for each section are classified as either revenue or expenditures and subtotaled as follows:

- Total Revenue: **fund "inflows" that increase the balances of the Budget Purpose and Fund.** Special Note: AIS represents Revenues as negative values (that is, as "revenue credits"). This is typical for automated accounting systems, but is often confusing to their users. To allow consistency between this report and on-line inquiries / standard reports, revenues in this report are shown as negative values (revenue credits).

- Total Expenditures: **fund "outflows" that decrease the balances of the Budget Purpose and Fund.** Special Note: Internally, AIS represents Expenditures as positive numbers. This standard is used in this report.

- Revenue Offset by Expenditures: **difference between Total Revenue and Total Expenditures.** Special Note: Since Total Revenues are displayed in this report as negative values and Total Expenditures as positive values, a "Revenue Offset by Expenditures" total that is negative is interpreted as a situation in which Total Revenues exceed Total Expenditures causing a net "inflow" of funds to the Budget Purpose. A positive "Revenue Offset by Expenditures" total occurs when Total Expenditures exceed Total Revenue.

Report Body Fields:

- **Unit/BP/Object Code:** AIS Unit value is listed followed by all Budget Purpose (BP) values belonging to that Unit for a Fund Range. For each AIS Budget Purpose Value, Parent Object codes upon which data are reported are listed. Revenue Parent Object codes in range 0001 – 3999 are grouped together, subtotaled, and reported under the caption "Total Revenue". Expenditure Parent Object codes in range 4000 – 9999 are listed next. These are also grouped, subtotaled, and reported under the caption "Total Expenditures".

    Note: For a detailed list of AIS Object codes, go to the Special Searches section of the AIS web site.

- **Unit Description/BP Description/Object Name:** the description associated with the Unit, Budget Purpose (BP) or Parent Object code value; e.g., *Unit Description "PURCHASING-X,"* B*P Description " SM-LABORATORY ANIMAL MEDICINE SERVICES" or Object description "INTERDEPARTMENTAL SERVICES."*

- **Current Budget:** this represents the adjusted budget of the Parent Object for the Budget Purpose at the "As Of" date of the report.

- **Revenues/Expenditures -- Monthly:** sum of actual Revenues/Expenditures posted to AIS for the Budget Purpose and Parent Object during the reporting period.

- **Revenues/Expenditures – YTD (Year-To-Date):** sum of actual Revenues/Expenditures posted to AIS for the Budget Purpose and Parent Object in all reporting periods since July 1st of the current fiscal year.

- **Unexpended Balance:** *Current Budget* minus *Revenue/Expenditures – YTD*; available budget balance excluding encumbrances. Note: Because revenues are displayed as negative numbers, a positive value here means that actual Revenue *(Revenue/Expenditures – YTD)* for the Parent Object exceeds the revenue budget; in other words, more revenue than expected was received for the fiscal year. Negative values for revenue objects in this field mean that actual year-to-date revenue received was less than expected (budgeted). Similarly, because Expenditures are displayed here as positive values, a negative value in this field means that actual Expenditures (Revenue/*Expenditures – YTD*) exceed the budget amount (an "over expended" situation). Positive values in this field mean that actual Expenditures have not exceeded the budgeted amount (an "under expended" condition). A zero value in this field means that the *Current Budget* has been completely expended.

- **Encumbrances:** sum of all Encumbrances posted to AIS for the Budget Purpose / Parent Object combination in all reporting periods since the beginning of the fiscal year. An encumbrance is the amount of the original purchase requisition/ order adjusted for any change orders and invoices. Encumbrances display in this report as positive values. (See again note on *Revenues/Expenditures – YTD under "Unexpended Balance"*).

- **Available Balance:** *Current Budget* minus *Revenue/Expenditure – YTD* minus *Encumbrances*; available budget after considering all commitments (Expenditures and Encumbrances). Because Expenditures and Encumbrances are displayed here as positive values, a negative value in this field means that actual Expenditures/ Encumbrances (*Expenditures – YTD* plus *Encumbrances*) exceed the budget amount (an "over utilized" situation). Positive values in this field mean that actual Expenditures/ Encumbrances have not exceeded the budgeted amount (an "under utilized" condition). A zero value in this field means that the *Current Budget* has been completely expended or encumbered.

Report Section Footer Fields:

- **Total Revenue:** sum of the balances of all Revenue Objects.

- **Total Expenditures:** sum of the balances of all Expenditure Objects.

- **Revenue Offset by Expenditures:** difference between Total Revenues and Total Expenditures (see Report Section Fields for discussion).

Sample report follows.

Date: 21-JUL-04

Unit: 51504

Unit Description: LAB ANIMAL MEDICINE

Fiscal Year:04

SUMMARY FUNDS AVAILABLE REPORT

As Of   30-APR-04

Page 1   of 5

Unit Officer: SMITH, JOHN Q
Unit Address: PURCHASING-X
Mail Code: 6666

Unit / BP / Object Code	Unit Description / BP Description / Object Name	Current Budget	Revenue/Expenditures		Unexpended Balance	Encumbrances	Available Balance
			Monthly	YTD			
SUMMARY	STATE APPROPRIATIONS, INCOME FUND AND LOCAL RESOU						
4100	SALARIES	170,013.55	13,861.66	135,903.17	34,110.38	0.00	34,110.38
4700	CONTRACTUAL SERVICES	0.00	0.00	5.05	<5.05>	0.00	<5.05>
	TOTAL EXPENDITURE	170,013.55	13,861.66	135,908.22	34,105.33	0.00	34,105.33
51504	LAB ANIMAL MEDICINE						
501790	S M -LABORATORY ANIMAL MEDICINE DOE, JOHN C						
4100	SALARIES	170,013.55	13,861.66	135,903.17	34,110.38	0.00	34,110.38
4700	CONTRACTUAL SERVICES	0.00	0.00	5.05	<5.05>	0.00	<5.05>
	TOTAL EXPENDITURES	170,013.55	13,861.66	135,908.22	34,105.33	0.00	34,105.33

SUMMARY FUNDS AVAILABLE REPORT

Date: 21-JUL-04

Unit: 51504

Unit Description: LAB ANIMAL MEDICINE   As Of   30-APR-04

Fiscal Year: YY

Unit Officer:	SMITH, JOHN Q
Unit Address:	PURCHASING-X
Mail Code:	6666

Unit / BP / Object Code	Unit Description / BP Description / Object Name	Current Budget	Revenue/Expenditures		Unexpended Balance	Encumbrances	Available Balance
			Monthly	YTD			
SUMMARY	SERVICE DEPARTMENTS						
0450	FEES - OTHER:	0.00	0.00	<1,060.53>	1,060.53	0.00	1,060.53
0700	INTERDEPARTMENTAL SERVICES	<331,481.00>	<34,130.65>	<291,605.05>	<39,875.95>	0.00	<39,875.95>
	TOTAL REVENUE	<331,481.00>	<34,130.65>	<292,665.58>	<38,815.42>	0.00	<38,815.42>
4000	OTHER THAN SALARIES - ACCOUNT	265,032.00	0.00	0.00	265,032.00	0.00	265,032.00
4100	SALARIES	76,589.00	6,138.20	66,869.88	9,719.12	0.00	9,719.12
4300	TRAVEL	0.00	912.44	4,470.13	<4,470.13>	0.00	<4,470.13>
4400	EQUIPMENT	0.00	1,149.00	8,796.40	<8,796.40>	0.00	<8,796.40>
4500	COMMODITIES	0.00	10,159.57	180,844.41	<180,844.41>	58,536.27	<239,380.68>
4700	CONTRACTUAL SERVICES	0.00	205.37	23,280.10	<23,280.10>	6,850.85	<30,130.95>
5300	TELECOMMUNICATION SERVICES	0.00	275.17	2,523.39	<2,523.39>	0.00	<2,523.39>
	TOTAL EXPENDITURE	341,621.00	18,839.75	286,784.31	54,836.69	65,387.12	<10,550.43>
	REVENUE OFFSET BY EXPENDITURES		<15,290.90>	<5,881.27>			
51504	LAB ANIMAL MEDICINE						
503790	S M -LABORATORY ANIMAL MEDICINE SERVICES						
	DOE, JOHN C						
0450	FEES - OTHER:	0.00	0.00	<1,060.53>	1,060.53	0.00	1,060.53
0700	INTERDEPARTMENTAL SERVICES	<331,481.00>	<34,130.65>	<291,605.05>	<39,875.95>	0.00	<39,875.95>
	TOTAL REVENUE	<331,481.00>	<34,130.65>	<292,665.58>	<38,815.42>	0.00	<38,815.42>
4000	OTHER THAN SALARIES - ACCOUNT	265,032.00	0.00	0.00	265,032.00	0.00	265,032.00
4100	SALARIES	76,589.00	6,138.20	66,869.88	9,719.12	0.00	9,719.12
4300	TRAVEL	0.00	912.44	4,470.13	<4,470.13>	0.00	<4,470.13>
4400	EQUIPMENT	0.00	1,149.00	8,796.40	<8,796.40>	0.00	<8,796.40>
4500	COMMODITIES	0.00	10,159.57	180,844.41	<180,844.41>	58,536.27	<239,380.68>
4700	CONTRACTUAL SERVICES	0.00	205.37	23,280.10	<23,280.10>	6,850.85	<30,130.95>
5300	TELECOMMUNICATION SERVICES	0.00	275.17	2,523.39	<2,523.39>	0.00	<2,523.39>

SUMMARY FUNDS AVAILABLE REPORT

Date: 21-JUL-04   Page 3   of 5

Unit: 51504

Unit Description: LAB ANIMAL MEDICINE   As Of   30-APR-04

Fiscal Year: YY   Unit Officer: SMITH, JOHN C
                                                                                           Unit Address: PURCHASING-X
                                                                                           Mail Code: 6666

Unit / BP / Object Code	Unit Description / BP Description / Object Name	Current Budget	Revenue/Expenditures		Unexpended Balance	Encumbrances	Available Balance
			Monthly	YTD			
	TOTAL EXPENDITURES	341,621.00	18,839.75	286,784.31	54,836.69	65,387.12	<10,550.43>
	REVENUE OFFSET BY EXPENDITURES		<15,290.90>	<5,881.27>			

Date: 21-JUL-04
SUMMARY FUNDS AVAILABLE REPORT
Page 4 of 5

Unit: 51504

Unit Description: LAB ANIMAL MEDICINE
As Of 30-APR-04

Unit Officer: SMITH, JOHN C
Unit Address: PURCHASING-X
Mail Code: 6666

Fiscal Year: YY

Unit / BP / Object Code	Unit Description / BP Description / Object Name	Current Budget	Revenue/Expenditures		Unexpended Balance	Encumbrances	Available Balance
			Monthly	YTD			

SUMMARY   FEDERAL - CURRENT RESTRICTED

51504   LAB ANIMAL MEDICINE

520102   (DROPPED-FAS-622609-06/30/00) ANIMAL FACILITY IMPROVEMEI

0-NOT ASSIGNED

TOTAL EXPENDITURES

Date: 21-JUL-04

SUMMARY FUNDS AVAILABLE REPORT

Page 5   of 5

Unit: 51504

Unit Description: LAB ANIMAL MEDICINE

As Of   30-APR-04

Unit Officer: SMITH, JOHN C
Unit Address: PURCHASING-X
Mail Code: 6666

Fiscal Year: YY

Unit / BP / Object Code	Unit Description / BP Description / Object Name	Current Budget	Revenue/Expenditures		Unexpended Balance	Encumbrances	Available Balance
			Monthly	YTD			
SUMMARY	INVESTMENT IN PLANT						
8200	INVESTMENT IN PLANT:	0.00	0.00	6,515.04	<6,515.04>	0.00	<6,515.04>
	TOTAL EXPENDITURE	0.00	0.00	6,515.04	<6,515.04>	0.00	<6,515.04>
51504	LAB ANIMAL MEDICINE						
586454	S M -NET INVESTMENT-EQUIPMENT						
	JONES, JANE A						
8200	INVESTMENT IN PLANT:	0.00	0.00	6,515.04	<6,515.04>	0.00	<6,515.04>
	TOTAL EXPENDITURES	0.00	0.00	6,515.04	<6,515.04>	0.00	<6,515.04>

SIUGL FO Encumbrance Status Report

The Encumbrance Status Report is a budget purpose-specific, object-code based, departmental activity code-level listing of encumbrances present in the General Ledger as of the last day of a given month. In this context, encumbrances are commitments of cash to vendors for requisitions entered into AIS that have not been converted to purchase orders; or for orders contracted with vendors where the University has not received goods or services and which actual disbursements have not yet been made. The Encumbrance Status Report is useful in analyzing details of encumbrances, as they exist in the AIS General Ledger.

Processing:

To produce the monthly account status reports, including the Encumbrance Status Report, AIS accounting data are "frozen for reporting" after the last calendar day of the reporting month. The monthly status reports are then prepared against the "frozen" data. (For example, the August 2002 reports are prepared on AIS data frozen for reporting as of close of business on August 31, 2002.) This allows data in each report and among the set of reports to remain consistent; further, this prevents the data in the reports from changing if they are re-run at a later stage. It is important to note that AIS itself is not frozen, but continues to accept and process transactions; on-line inquiries and other reports will reflect changing data. Only data for the monthly account status reports, including this report, are prevented from changing.

The Encumbrance Status Report will be distributed in one of two ways: 1) hard copy mailed to fiscal officers by the campus' central accounting unit, or 2) run by fiscal officers/delegates directly in AIS. If fiscal officers/delegates run the month-end reports directly in AIS, instructions on how to access the reports will be provided by the campus central accounting unit.

A sample report follows the field-by-field discussion. (See the sample report at the end of this document for the field value examples listed below.)

Report Header Fields:

- **As Of:** accounting period (i.e., the frozen reporting period) in which the transactions displayed in this report were processed; e.g., *31-AUG-02* if the reporting period is August 2002.

- **Date:** date on which the report was run; this date will change to reflect each time a report is run, however, data for a frozen reporting period will not change and will continue to reflect the status of the *As Of* date; e.g., *Date* will be *10-SEP -02* if the report is prepared on September 10, 2002.

- **Budget Purpose:** AIS Budget Purpose value associated with data displayed in this report; e.g., *599999*.

- **Bp Description:** AIS Budget Purpose description associated with the data displayed in this report; e.g., *SM – Department of Planning*.

- **Fund:** AIS Fund value and Fund description associated with data displayed in this report; e.g., *5999999 SM – Department of Planning.*

- **Dept Act 1**: value of the Departmental Activity 1 Segment of the Accounting Flexfield associated with data displayed in this report; if this value is blank, then all encumbrances regardless of Departmental Activity 1 Segment value will be displayed.

- **Dept Act 2**: value of the Departmental Activity 2 Segment of the Accounting Flexfield associated with data displayed in this report; if this value is blank, then all encumbrances regardless of Departmental Activity 2 Segment value will be displayed.

- **Page:** page number of the report page displayed in "x of y" format where the "x" is the number of the specific page and the "y" is the total number of pages in the report; i.e., *1 of 2.*

- **Fiscal Officer:** name of the Fiscal Officer associated with this Budget Purpose.

- **Address:** departmental (or unit) address of the Fiscal Officer.

- **Mail Code:** campus mail code of the Fiscal Officer (when applicable).

- **Fiscal Year:** fiscal year of the accounting data displayed; e.g., *03* is Fiscal Year 2003; and *YY* is the current Fiscal Year for non-state sources.

SIU Southern Illinois University
CARBONDALE

Report Section:

In this section, encumbrances for the accounting period are sorted by AIS Object Code and Departmental Activity Codes, and summarized by the parent object codes associated with the encumbrance. Special Note: AIS represents encumbrances as positive values. Any negative encumbrances reflect reverses of encumbrances.

To summarize:

ENCUMBRANCES	Increase	Decrease
Encumbrances	Debit (positive sign)	Credit (negative sign)

	Negative Sign	Positive Sign
Total Encumbrances	Total Encumbrances decreases exceed Total Encumbrances increases	Total Encumbrances increases exceed Total Encumbrances decreases

Special Note: The ways in which these summaries are displayed in this report are consistent with AIS's on-line reports and inquiries.

Report Body Fields:

- **Object:** AIS Object Code upon which data are included for this report. Subtotals of Balances by parent object code are calculated and displayed within this report. For a detailed list of AIS Object Codes, go to the Special Searches section of the AIS web site.

- **Object Name:** description associated with the report's line. This description is the AIS Object Code description (e.g., *1510 Equipment – Office Equipment* for Object Code value *4468*).

- **Vendor:** name of the vendor associated with the encumbrance transaction (e.g., *Capri Computers*).

- **Encumbrance Number:** AIS's internal number associated with the encumbrance transaction (e.g., *29660*).

- **Type:** this field identifies the category of the encumbrance (e.g., requisition, planned purchase order, standard purchase order, etc.)

- Type codes include:
  - REQ = Requisition Encumbrance
  - SPO = Standard Purchase Order Encumbrance
  - PPO = Planned Purchase Order Encumbrance
  - BPO = Blanket Purchase Order Encumbrance
  - INV = Invoice Encumbrance
  - UNF = Unfilled/Unbilled Encumbrance

- **Creation Date:** date on which the encumbrance transaction was created (e.g., *02 Aug 2002*).

- **Dept Act 1:** the value from the Department Activity 1 Segment of the Accounting Flexfield (e.g., *20016*); null value for this field is *00000*.

- **Dept Act 2:** the value from the Department Activity 2 Segment of the Accounting Flexfield (e.g., *29200*); null value for this field is *00000*.

- **Comments:** additional commentary input to accompany the encumbrance transaction in reporting (e.g., *Printing supplies*).

- **Prior Reference:** reference to the encumbrance transaction in previous reporting.

- **Balance:** amount of encumbrance remaining as of this reporting.

Report Section Footer Fields:

- Total Encumbrances: sum of all encumbrance balances included in the report. Special Note: If the Total Encumbrances field is positive, then the total effect of the encumbrances is to reduce associated funds available balances. A negative value reflects encumbrance credits in excess of debits and results in an increase to the associated funds available balance.

Special Note:
> **If no encumbrance balances exist for this Budget Purpose/Departmental Activity Code combination, the phrase "TOTAL ENCUMBRANCES 0.00" will be displayed.**

Sample report follows.

Southern Illinois University CARBONDALE

ENCUMBRANCE STATUS by DEPARTMENTAL ACTIVITY REPORT
AS OF 31-AUG-02

Date:	10-SEP-02	
Budget Purpose	599999	
Bp Description	SM – DEPARTMENT OF PLANNING	

Fiscal Officer	POSNER, SALLY J.
Address	S.M. – PLANNING AND ANALYSIS DIVISION
Mail Code	9666

Page: 1 of 1

Fund   5999999 S M – DEPARTMENT OF PLANNING   Fiscal Year YY
Dept Act 1
Dept Act 2

Object	Object Name	Vendor	Encumbrance Number	Type	Creation Date	Dept Act 1	Dept Act 2	Comments	Prior Reference	Balance
4400										
4468	1510 Equipment-Office Equipment	GE CAPITAL PUBLIC FINANCE	29666	SPO	03 AUG 2002	20012	29200	Lease/Purchase of Equipment		2,800.00
4420	1515-Equipment-EDP	CAPRI COMPUTERS	29667	SPO	07 AUG 2002	00000	00000	Lease/ Purchase of Equipment		5,000.00
4400	Total									7,800.00
4500										
4536	1399 Com-Commodities, Not Elsewhere Classified	JDW SUPPLIES	29665	PPO	02 AUG 2002	20012	29201	Printing supplies		500.00
4500	Total									500.00
4700										
4840	1224 CS-Repair & Maintenance-Furniture	TOM'S FURNITURE REPAIR	29660	SPO	05 AUG 2002	00000	00000	Furniture repair		2,700.00
4733	1280 CS-Copying, Photographic & Printing	ITALIA DUPLICATION INCORP.	29669	SPO	29 AUG 2002	00000	00000	Dubs and duplication		600.00
4700	Total									3,300.00
TOTAL	ENCUMBRANCES									11,600.00

SIUGL FO General Ledger Summary Report – Fiscal Officer

The General Ledger Summary Report is a fund-specific balance sheet that shows fund assets, liabilities, fund balances, and transaction summaries altering balances over time. It is only run for individual funds and the reporting is by fund and fiscal year. Beginning balances, current and previous period changes to balances, and end of reporting month balances of assets, liabilities, and funds are shown. Revenues, expenditures, and year-end accrual amounts are summarized for previous period to date, current reporting period, and year to date within fund and fiscal year. **The General Ledger Summary Report can be run for Non-State accounts only. You will not be able to run this report for State accounts.**

The security for the General Ledger Summary report will be as follows:

1. The report may be executed by the fiscal officer or delegate assigned to the budget purpose if your fund has only one budget purpose.
2. Generally speaking a fund value representing a non-state account will have a one to one relationship to a budget purpose value. However, if your fund is associated with more than one budget purpose, then the report may only be executed by the fiscal officer assigned to manage a fund.

Processing:

To produce the monthly account status reports, including the General Ledger Summary Report, AIS accounting data are "frozen for reporting" after the last calendar day of the reporting month. The monthly status reports are then prepared against the "frozen" data. (For example, the December 2000 reports are prepared on AIS data frozen for reporting as of close of business on December 31, 2000.) This allows data in each report and among the set of reports to remain consistent; further, this prevents the data in the reports from changing if they are re-run at a later stage. It is important to note that AIS itself is not frozen, but continues to accept and process transactions; on-line inquiries and other reports will reflect changing data. Only data for the monthly account status reports, including this report, are prevented from changing.

A sample report follows the field-by-field discussion. (See the sample report at the end of this document for the field value examples listed below.)

Report Header Fields:

* **As Of (Reporting End Date):** date on which AIS data were "frozen" for this report; this will be the last day of the month; e.g., *As Of* date of *31-December-2000*, will appear on the monthly report for December 2000 and is the date on which the month's data were frozen for this report's purposes.

* **Date:** date on which the report was run; this date will change to reflect each time a report is run, however, data for a frozen reporting period will not change and will continue to reflect the status of the *As Of* date; e.g., *10-JAN-01* if the report is prepared on January 10, 2001.

* **Page:** page number of the report page displayed in "x of y" format where the "x" is the number of the specific page and the "y" is the total number of pages in the report; i.e., *1 of 2*.

* **Fund:** AIS Fund value and description associated with data displayed in this report; e.g., *5010000 State Appropriation, Income Fund and Local Resources – School of Medicine*.

* **Fiscal Officer:** name of the Fiscal Officer associated with this Fund.

* **Department:** department (or unit) assignment of the Fiscal Officer.

* **Mail Code:** campus mail code of the Fiscal Officer (when applicable).

Report Sections:

- **Assets:** value of holdings, property, and other items of worth; that which the Fund "owns". **Special Note: AIS represents increases to Assets as positive values; a negative value reflects an asset account in deficit (e.g., negative cash).**

- **Liabilities:** obligations against assets; that which the Fund "owes". **Special Note: AIS represents increases to liabilities as negative values; decreases to liabilities are shown with positive values. A negative liability balance means that there is an amount owed against the assets (e.g., as an accrual from a subsidiary ledger such as Accounts Payable).**

- **Fund Balance:** assets minus liabilities. **Special Note: AIS represents fund balance as a negative IF assets exceed liabilities; positive, when liabilities exceed assets; and a zero value if liabilities exactly equal assets**.

- **Revenues:** "inflows" that increase the Fund's balance. **Special Note: AIS represents increases to Revenues as negative values (that is, as "revenue credits").**

- **Expenditures:** "outflows" that decrease the Fund's balance. **Special Note: AIS represents increases to Expenditures as positive numbers.**

- **Revenues – BRS Accounts Receivable:** only those accounts that have student charges in the Billings Receivable System will have this section in their reports.

- **Year End Accruals:** transactions processed at year end to record revenues that have been earned or expenses that have been incurred but where the receipt or disbursement of cash has not been posted to the account by June 30. This insures that revenues and expenditures are recorded in the proper year. The actual cash is received or disbursed in the subsequent fiscal year. Therefore, in July of the subsequent year, these accruals are reversed, so that the revenues and expenditures in the current fiscal year are not overstated. Only the Funds with year-end accrual entries will contain a line in the report for Year End Accruals. **Special Note: Negative values increase General Ledger fund balances while positive ones reduce these balances. This section of the report will always be a single line. Year-end accrual balances are combined and only the net of the balances will be displayed in the report.**

To summarize:

	Positive Balance	Deficit Balance
Assets	Debit (positive sign)	Credit (negative sign)
Liabilities	Credit (negative sign)	Debit (positive sign)
Fund Balance	Credit (negative sign) Assets exceed Liabilities	Debit (positive sign) Liabilities exceed Assets

	Increase	Decrease
Revenues	Credit (negative sign)	Debit (positive sign)
Expenditures	Debit (positive sign)	Credit (negative sign)
Year End Accruals	Credit (negative sign)	Debit (positive sign)

	Negative Sign	Positive Sign
Subtotal (Net Revenues/Expenditures)	Revenues exceed Expenditures	Expenditures exceed Revenues

Special Note: The ways in which these summaries are displayed in this report are consistent with AIS's on-line reports and inquiries.

Report Body Fields:

For Assets and Liabilities/ Fund Balances Subsection:

- **Natural Account:** AIS Natural Account value summarized in the report row; e.g., *11000* (Cash).

  Note: Assets are codes 10000 – 19999; liabilities, 20000 – 29999; and fund balance, 30000 – 39999.

- **Description:** description associated with the *Natural Account* code value; e.g., *Cash* is the *Description* for *Natural Account* code 11000.

- **Balance July1 (Current Fiscal Year):** summarized by *Natural Account*, current year beginning balance as recorded in AIS.

- **Previous-to-Date (Current Fiscal Year):** cumulative changes to balance, subtotaled by *Natural Account*, for the period beginning July 1 of the current fiscal year and ending the day before the start of the reporting month.

- **Current Period (Current Fiscal Year):** sum of changes to balance, subtotaled by *Natural Account*, for the reporting month.

- **Year-to-Date (Current Fiscal Year):** *by Natural Account*, sum of *Previous-to-Date* and *Current Period* values; that is, this column summarizes the cumulative change to balance from July 1 of the current year through the last day of the reporting month.

- **Ending Balance (As Of Date):** balance as of the reporting date (*As Of* date); by *Natural Account*, this column is the result of combining *Balance July1* and *Year-to-Date* values.

For Revenues, Expenditures, and Year End Accruals Subsection:

- **Object:** AIS Object code upon which data are reported; Object codes related to Revenues are grouped together in the Revenues section; Object code values related to Expenditures are grouped together in the Expenditures section; and in the Year End Accruals section, Object code values dealing with Year End Accruals are included.

  Note: For a detailed list of AIS Object codes, go to the Special Searches section of the AIS web site.

- **Description:** description associated with the Object code value; e.g., *Salaries* is the *Description* for *Object* code 4100.

- **Previous-to-Date (Current Fiscal Year):** cumulative changes to balance, subtotaled by *Object*, for the period beginning July 1 of the current fiscal year and ending the day before the start of the reporting month.

- **Current Period (Current Fiscal Year):** sum of changes to balance, subtotaled by *Object*, for the reporting month.

- **Year-to-Date (Current Fiscal Year):** by *Object*, sum of *Previous-to-Date* and *Current Period* values; that is, this column summarizes the cumulative change to balance from July 1 of the current year through the last day of the reporting month.

Report Section Footer Fields:

- **Total Assets:** sum of all Asset amounts.

- **Total Liabilities/ Fund Balance:** sum of all Liability and Fund Balance amounts; will equal Total Assets by definition.

- **Total Revenues:** sum of all Revenue amounts.

- **Total Expenditures:** sum of all Expenditure amounts.

- **Subtotal (Net Revenues/Expenditures):** difference between Revenues and Expenditures. **Special Note: Since Revenues are displayed in this report as negative (revenue credit) values and Expenditures as positive ones, a revenue offset that is negative is interpreted as a situation in which Revenues exceed Expenditures. A positive revenue offset occurs when Expenditures exceed Revenues.**

- **Fund Balance Change:** sum of Subtotal (Net Revenues/ Expenditures) and Year End Accruals. **Special Note: This will equal the current fiscal year changes for Fund Balance in the Balance Sheet section of the report. If Fund Balance change is positive, then expenditures exceeded revenues for the period. If Fund Balance change is negative, then revenues exceed expenditures for the period.**

Sample report follows.

SOUTHERN ILLINOIS UNIVERSITY
GENERAL LEDGER SUMMARY
As of 28-February-2003

Date: 22-APR-03   Page: 1   of   2

Fund: 5030460 S M – CENTRAL STORES - SERVICE

Fiscal Officer: SMITH, JOHN Q.

Department: PURCHASING-X

Mail Code: 6666

	Description		Balance July 1	Current Fiscal Year Previous to Date	Current Period	Year to Date	Ending Balance 28-FEB-03
Natural Account							
	ASSETS:						
11000	Cash		<8,181.76>	<2,937.26>	<2,049.97>	<4987.23>	<13,168.99>
13625	Due from SIUC Foundation		1,014.36	<1,014.36>	0.00	<1,014.36>	0.00
14000	Reimbursement Due from State Treasurer		5,357.18	<5,357.18>	0.00	<5,357.18>	0.00
14105	Due from Departmental Allocations		5,357.18	<5,357.18>	0.00	<5357.18>	0.00
		Total Assets	3,546.96	(14,665.98)	(2,049.97)	(16,715.95)	(13,168.99)
Natural Account							
	LIABILITIES / FUND BALANCE:						
21100	Accounts Payable		(4,613.73)	4,613.73	0.00	4,613.73	0.00
22080	Accrued Compensated Absences -- Vacation		(235.82)	235.82	0.00	235.82	0.00
31000	Fund Balance		1,302.59	9816.43	2,049.97	11,866.40	13,168.99
		Total Liabilities/Fund Balance	(3,546.96)	14,665.98	2,049.97	16,715.95	13,168.99
Object							
	REVENUES:						
0700	INTERDEPARTMENTAL SERVICES			(61,953.89)	(8,603.22)	(70,557.11)	
		Total Revenues		(61,953.89)	(8,603.22)	(70,557.11)	
Object							
	EXPENDITURES:						
4000	OTHER THAN SALARIES – ACCOUNT POOL			58,853.23	9,790.63	68,643.86	
4100	SALARIES			6,037.92	862.56	6,900.48	
		Total Expenditures		64,891.15	10,653.19	75,544.34	
		Subtotal (Net Revenues/ Expenditures)		2, 937.26	2,049.97	4,987.23	

SIU Southern Illinois University
CARBONDALE

Date:	22-APR-03	SOUTHERN ILLINOIS UNIVERSITY GENERAL LEDGER SUMMARY AS OF 28-February-2003	Page: 2 of 2

Fund: 5030460 S M – CENTRAL STORES - SERVICE

Fiscal Officer: SMITH, JOHN Q.

Department: PURCHASING-X

Mail Code: 6666

			Current Fiscal Year		
Description	Balance July 1	Previous to Date	Current Period	Year to Date	Ending Balance 28-FEB-03
Object REVENUES – BRS ACCOUNTS RECEIVABLE:					
Subtotal (Net Revenues/ Expenditures)		0.00	0.00	0.00	
YEAR- END ACCRUALS:		6,879.17	0.00	6,879.17	
Fund Balance Change		9,816.43	2,049.97	11,866.40	

General Ledger Summary–Report of Transactions

The General Ledger Summary-Report of Transactions is a report listing the transactions for fund-specific assets and liabilities. Transaction summaries of revenues/expenditures and the resulting change in fund balances are included. The report is run for a single fund value. **Transactions are those posted in the previous period. The General Ledger Summary Report of Transactions can be run for Non-State funds only. You will not be able to run this report for the fund value associated with your State budget purpose (i.e., Fund 0010000, 0010001, 1010000, 2010000, 5010000, 5040000, and 7010000).**

The security for the General Ledger Summary-Report of Transactions report will be as follows:

1. The report may be executed by the fiscal officer or delegate assigned to the budget purpose if your fund has only one budget purpose.
2. Generally speaking, a fund value representing a non-state account will have a one-to-one relationship to a budget purpose value. However, if your fund is associated with more than one budget purpose, then the report may only be executed by the fiscal officer assigned to manage a fund.

Processing:

To produce the monthly AIS fiscal officer reports, including the General Ledger Summary-Report of Transactions, AIS accounting data are "frozen for reporting" after the last calendar day of the reporting month. The reports are then prepared against the "frozen" data. (For example, the March 2003 reports are prepared on AIS data frozen for reporting as of close of business on March 31, 2003.) This allows data in each report and among the set of reports to remain consistent; further, this prevents the data in the reports from changing if they are re-run at a later stage. It is important to note that AIS itself is not frozen, but continues to accept and process transactions; on-line inquiries and other reports will reflect changing data. Only data for the monthly fiscal officer reports are prevented from changing.

A sample report follows the field-by-field discussion. (See the sample report at the end of this document for the field value examples listed below.)

Report Header Fields:

- **As Of (Reporting End Date):** date on which AIS data were "frozen" for this report; this will be the last day of the month; e.g., *As Of* date of *28-FEB-03*, will appear on the monthly report for February 2003 and is the date on which the month's data were frozen for this report's purposes.

- **Date:** date on which the report was run; this date will change to reflect each time a report is run, however, data for a frozen reporting period will not change and will continue to reflect the status of the *As Of* date; e.g., *27-JUN-03* if the report is prepared on June 27, 2003.

- **Page:** page number of the report page displayed in "x of y" format where the "x" is the number of the specific page and the "y" is the total number of pages in the report; i.e., *1 of 2*.

- **Fund:** AIS Fund value; e.g., *2073028*

- **Fund Description**: The title of the Fund associated with data displayed in this report; e.g., *ANIMAL SCIENCE ACTIVITIES*.

- **Fiscal Officer:** name of the Fiscal Officer associated with this Fund; e.g., *SMITH, JOHN Q.*

- **Address:** department (or unit) assignment of the Fiscal Officer; e.g., *PURCHASING-X*

- **Mail Code:** campus mail code of the Fiscal Officer (when applicable); e.g., *6666*

SIU Southern Illinois University CARBONDALE

Report Sections:

- **Assets:** Transactions which increase/decrease the value of holdings, property, and other items of worth; that which the Fund "owns" such as cash and accounts receivable. Detail transactions will be reported with the exception of those with a "Je Category" of "GL-FAS GL Actual Transaction". These transactions will be summarized by child object within Budget Purpose. **Special Note: AIS represents increases to Assets as positive values; a negative value reflects a decrease in the asset account (e.g., negative cash).**

- **Liabilities:** Transactions that increase/decrease the obligations against assets; that which the Fund "owes" such as accounts payable. Detail transactions are reported for all Liability Natural Account values with the exception of those with a "Je Category" of "GL-FAS GL Actual Transaction" or transactions against Natural Accounts 21101 and 21102. Transactions for "GL-FAS GL Actual Transaction" are summarized by child object within Budget Purpose. Transactions for Natural Accounts 21101 and 21102 are summarized by Reference Ids within Budget Purpose by Object. **Special Note: AIS represents increases to liabilities as negative values; decreases to liabilities are shown with positive values.**

- **Revenues:** The "inflows" that increase the Fund's balance. Transactions are summarized by Budget Purpose within Parent Object in Object range 0001 - 3999. **Special Note: AIS represents increases to Revenues as negative values (that is, as "revenue credits").**

- **Expenditures:** The "outflows" that decrease the Fund's balance. Transactions are summarized by Budget Purpose within Parent Object in Object range 4000 - 9999. **Special Note: AIS represents increases to Expenditures as positive numbers.**

- **BRS Revenues:** Transactions of changes in accounts receivable summarized by Budget Purpose within Parent Object in Object range 0001 – 3999. This section will only appear in the reports of those accounts that have student charges in the Billings Receivable System (BRS).

- **BRS Expenditures:** Transactions of changes in accounts receivable summarized by Budget Purpose within Parent Object in Object range 4000 - 9999. This section will only appear in the reports of those accounts that have student charges in the Billings Receivable System (BRS).

- **Year-End Accruals:** Transactions are summarized by Budget Purpose within Parent Object.

- **Adjustments**: Year end transactions are summarized by Budget Purpose within Parent Object.

To summarize:

	Positive Balance	Deficit Balance
Assets	Debit (positive sign)	Credit (negative sign)
Liabilities	Credit (negative sign)	Debit (positive sign)
Fund Balance	Credit (negative sign) Assets exceed Liabilities	Debit (positive sign) Liabilities exceed Assets

	Increase	Decrease
Revenues	Credit (negative sign)	Debit (positive sign)
Expenditures	Debit (positive sign)	Credit (negative sign)
Year-End Accruals	Credit (negative sign)	Debit (positive sign)

	Negative Sign	Positive Sign
Subtotal (Net Revenues/Expenditures)	Revenues exceed Expenditures	Expenditures exceed Revenues

Special Note: The ways in which these summaries are displayed in this report are consistent with AIS's on-line reports and inquiries.

Report Body Fields:

- **Natural Account:** AIS Natural Account value used to group the report rows; e.g., *11201* (Cash—Pooled—Old National Bank).

  Note: Assets are codes 10000 – 19999; liabilities, 20000 – 29999; fund balance, 31000; revenues, 40000 – 49999; expenditures 50000 – 69999.

- **Object:** The object code for the Accounting Flexfield of the transaction.

- **Description:** The description varies depending on the content of the line within the report. If the line displays a natural account value in the first column, the description will be the description associated with the *Natural Account* code value; e.g., *Cash* is the *Description* for *Natural Account* code 11000. If the line does not display a natural account value in the first column but the natural account value associated with the transaction falls within range 11000 – 31000, the description will be the description associated with the transaction; e.g., *LOG#020411572 – WalMart, BRS Accounting Feed, or John Doe*. If the line does not display a natural account value in the first column but the natural account value associated with the transaction falls within range 40000 – 99999, the description will be the description of the object code.

- **Ledger Date:** This date reflects the "effective date" for the individual transactions. The field is populated with the period name for those rows containing summarized transactions.

- **Amount:** The amount is a detail transaction amount for individual transactions. The field is a summed amount for rows reported as summaries.

- **Je Category:** A representation of the General Ledger Journal Source and Journal Category. The two character prefix before the hyphen indicates the Journal Source of the transaction. The Journal Source is the feeder system or AIS application that initiated the transaction; e.g., Accounts Payable, Purchasing, Payroll, General Ledger. The Journal Sources of General Ledger, Purchasing, Payables, Personnel, or Payroll will be represented as "GL-", "PO-", "AP-", "HR-", and "PR-", respectively. The journal category is listed directly after the hyphen to further define the transaction within Journal Source; e.g., Bursar Deposits, Payments, FAS GL Actual Transaction.

- **Budget Purpose:** The budget purpose value from the Accounting Flexfield associated with the Fund for the report.

- **Reference ID:** The document numbers associated with the transactions from the Purchasing and Accounts Payable applications. The three document columns are AP Invoice, AP Payment, and Purchase Order. The values are invoice number, check number, and purchase order number, respectively.

- **Batch Reference:** The GL Batch name associated with an individual transaction. The field will be blank for those rows containing summarized information.

Report Section Footer Fields:

- **Total Assets:** sum of all Asset amounts.

- **Total Liabilities:** sum of all Liability amounts.

- **Total Revenues:** sum of all Revenue amounts.

- **Total Expenditures:** sum of all Expenditure amounts.

- **Total BRS Revenues:** sum of all BRS Revenue amounts.

- **Total BRS Expenditures:** sum of all BRS Expenditure amounts.

- **Total Year-End Accruals:** sum of all Year-End Accrual amounts.

- **Total Adjustments:** sum of all Adjustment amounts.

- **Fund Balance Change:** sum of Total Revenues, Total Expenditures, Total BRS Revenues, Total BRS Expenditures, Total Year-End Accruals, and Total Adjustments. **Special Note: If Fund Balance Change is positive, then expenditures, accruals, adjustments exceeded revenues for the period. If Fund Balance Change is negative, then revenues exceed expenditures, accruals, adjustments for the period.**

Sample report follows.

							Budget		Reference ID		
Date:	27-JUN-03			GENERAL LEDGER SUMMARY REPORT OF TRANSACTIONS					Page:	1	of	2

As of 28-FEB-03

Fund: 2727272
Fund Description: Science

Fiscal Officer: SMITH, JOHN Q.
Address: PURCHASING-X
Mail Code: 6666

Natural Account	Object	Description	Ledger Date	Amount	Je Category	Budget Purpose	AP Invoice	AP Payment	Purchase Order	Batch Reference
ASSETS										
11201		Cash--Pooled--Old National Bank								
	0645	BRS ACCOUNTING FEED	04-FEB-2003	713.38	GL-Bursar Deposits	206028				GL FASCTransactions FAS-Carbondale\SOM 2760649: A
	0645	BRS ACCOUNTING FEED	10-FEB-2003	<541.99>	GL-Bursar Deposits	206028				GL FASCTransactions FAS-Carbondale\SOM 2773491: A
	0645	109-0304403-1 VARIOUS	14-FEB-2003	1,155.00	GL-Bursar Deposits	206028				3004224KFYKE
	0645	BRS ACCOUNTING FEED	17-FEB-2003	539.17	GL-Bursar Deposits	206028				GL FASCTransactions FAS-Carbondale\SOM 2785910: A
	0645	BRS ACCOUNTING FEED	19-FEB-2003	89.32	GL-Bursar Deposits	206028				GL FASCTransactions FAS-Carbondale\SOM 2790972: A
	0645	BRS ACCOUNTING FEED	26-FEB-2003	250.00	GL-Bursar Deposits	206028				GL FASCTransactions FAS-Carbondale\SOM 2804421: A
	3975	#1650 110702 correct bp	10-FEB-2003	2,410.89	GL-Transfers (Local Funds)	206028				2002044Bjbales Spreadsheet 2773026: A
	4553	LOG #020411575 - WM SUPERCENTER SE2	28-FEB-2003	<4.84>	GL-FAS GL Actual Transaction	206028				GL FASCTransactions FAS-Carbondale\SOM 2808475: A
	4553	LOG #020411560 - WM SUPERCENTER SE2	28-FEB-2003	<21.23>	GL-FAS GL Actual Transaction	206028				GL FASCTransactions FAS-Carbondale\SOM 2808475: A
	4559	LOG #020411559 - ANIMAL REPRO SYS	28-FEB-2003	<133.46>	GL-FAS GL Actual Transaction	206028				GL FASCTransactions FAS-Carbondale\SOM 2808475: A
	4608	LOG #020411572 - WAL MART	28-FEB-2003	<17.21>	GL-FAS GL Actual Transaction	206028				GL FASCTransactions FAS-Carbondale\SOM 2808475: A
	4810	RAWLINGS W MITCHELL	06-FEB-2003	<174.00>	AP-Payments	206028	2-PO057940	406995	43751	020603-LT Payables 2760093: A 77235
	4810	RAWLINGS W MITCHELL	25-FEB-2003	<270.00>	AP-Payments	206028	2-PO058896	409369	43751	025103-LT Payables 2801893: A 77652
	4856	#1079 Credit card allocation Oct-Dec 2002	13-FEB-2003	<6.49>	GL-Transfers (Local Funds)	206028				2002049JMarshall Spreadsheet 2781450: A
11201		Cash--Pooled--Old National Bank		3,988.54						

TOTAL ASSETS				3,988.54						
Assets										
13071		Accounts Receivable--SIS								
	0645	BRS Accounts Receivable-Net change	FEB-03	<799.88>		206028				
13071		Accounts Receivable--SIS		<799.88>						

TOTAL ASSETS				<799.88>						
Liabilities										
21101		Accounts Payable--Trade Liabilities								
	4810	RAWLINGS W MITCHELL	FEB-03	<54.00>		206028	2-PO059060		43751	
21101		Accounts Payable--Trade Liabilities		<54.00>						

TOTAL LIABILITIES				<54.00>						
REVENUES										
40000		Revenues								
	0450	FEES - OTHER:		<2,204.88>		206028				
	3900	NONMANDATORY TRANSFERS IN		<2,410.89>		206028				

Date: 27-JUN-03   GENERAL LEDGER SUMMARY REPORT OF TRANSACTIONS   Page: 2   of   2
                                                                  28-FEB-03
Fund: 2073028   Fiscal Officer   SMITH, JOHN Q.
Fund Description: ANIMAL SCIENCE ACTIVITIES   Address   PURCHASING-X
                                                         Mail Code   6666

Natural Account	Object	Description	Ledger Date	Amount	Je Category	Budget Purpose	AP Invoice	Reference ID AP Payment	Purchase Order	Batch Reference
REVENUES										
		TOTAL REVENUES		<4,615.77>						
EXPENDITURES										
60000		Expenditures – Account Pool								
	4500	COMMODITIES		176.74			206028			
	4700	CONTRACTUAL SERVICES		504.49			206028			
		TOTAL EXPENDITURES		681.23						
BRS REVENUES										
46000		Revenues – BRS Accounts Receivable								
	0450	FEES – OTHER:		799.88			206028			
		TOTAL BRS REVENUES		799.88						
		Fund Balance Change		<3,934.54>						

► This concludes Appendix A. To continue with your self-directed training and practice, click:

If you have completed Unit 3: FO/ Delegate Inquiry & Reporting, check with your Campus Coordinator
regarding additional Units you may need to review.   Remember to always start with Introduction and Sign On
and then complete the modules and learning cycles in numeric order.

You may want to print the document for reference.