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 the 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.

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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.

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

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										
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).

Object	Description	Ledger Date	Amount	Journal Category	Dept Act 1	Dept Act 2					Batch Reference
EXPENDITURES											
4100	SALARIES										
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.

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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
	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>								