

UNDERSTANDING UNIVERSITY FINANCIAL STATEMENTS AND THE RECONCILIATION PROCESS PARTICIPANT GUIDE



Acknowledgements

Sections of this guide are based on Ellucian Banner System, Release 9.3.0.1.

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Course Prerequisites

The following are prerequisites for this course:

- Introduction to Banner and Finance I
- Introduction to Banner and Finance II
- Retrieving General Ledger Reports

Course Information

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TABLE OF CONTENTS

Course Overview	3
Course Objectives	3
Lesson 1: Types of Funds	4
Lesson 2: Account Codes – The Building Blocks of Reports	6
Account Hierarchies.....	6
Locating Information on Account Codes.....	7
Lesson 3: The Reconciliation Process	8
Reconciliation Guidelines	8
Lesson 4: Understanding Finance and Payroll Statements	10
The Financial Statements and Their Relationship.....	10
Detail Transaction Activity Page (<i>FGITRND</i>)	14
JV Feeder Document Prefixes Report	18
Document Approval History Page (<i>FOIAPPH</i>)	19
Organization Budget Status Page (<i>FGIBDST</i>)	24
Lesson 5: Finding Balances	34
Lesson 6: Finding “Misclassified” Transactions	45
C-FOAPAL Design Matrix.....	45
Additional Resources for Misclassified C-FOAPALS	48
Ways to Prevent the Creation of Misclassified C-FOAPALS	48
Lesson 7: Helpful Hints	49
Fund Code Maintenance Page (<i>FZMFUND</i>)	51
Organization Code Maintenance Page (<i>FZMORGN</i>).....	53
Journal Voucher Entry Page (<i>FGAJVCD</i>) Journal Voucher Mass Entry Page (<i>FGAJVCM</i>) Journal Voucher Quick Page (<i>FGAJVCQ</i>)	54
Course Review Activity	56
Course Summary	65
Glossary	66
Answer Key	69
Appendix A: OBFS Resources	71
Appendix B: Support and Resources Summary	72
Appendix C: Field Definitions	73
Revenue/Expense Transactions Active Fields – Output	73

Understanding University Financial Statements and the Reconciliation Process

Payroll Expense by Person Active Fields – Output	74
Revenue/Expense Detail Statement Active Fields – Output	77
Encumbrance Balances Active Fields – Output	78
Payroll Encumbrance by Person Month End Active Fields – Output	80
Asset/Liability Detail Statement Active Fields – Output.....	81
Appendix D: Funding Sources and Fund Type Descriptions.....	82
Appendix E: Endowments, Loan, Plant, and Agency Funds.....	85
Appendix F: Account Type Definitions.....	86
Appendix G: Finding Balances	89

Course Overview

The goal of this course is to create an understanding of University of Illinois System financial statements and how to use them, in combination with other tools, to reconcile your unit's Funds. To achieve this goal, the lessons will contribute to your understanding of the C-FOAPAL accounting string segments, the role of Account codes in classifying transactions, and the particular use of various financial statements, Banner query pages and other reports in the reconciliation process, including detection and prevention of "misclassified" C-FOAPALs.

Course Objectives

Upon completion, participants will be able to:

- Identify the major types of U of I System Funds.
- Explain the role of Account codes in ensuring accurate financial transactions.
- Explain the role Account codes play in financial reporting.
- Apply the guidelines established for the reconciliation of university financial statements to unit records.
- Identify ways to detect and prevent misclassified C-FOAPALs.
- Identify Fund Balances for all Fund Types using the **Revenue/Expense Detail Statement** and the **Asset/Liability Detail Statement**.
- Use Banner query pages to resolve discrepancies in the reconciliation process.
- Interpret the system's standard financial statements and their relationships with each other.
 - **Revenue/Expense Transactions**
 - **Payroll Expense by Person Month End**
 - **Revenue/Expense Detail Statement**
 - **Encumbrance Balances**
 - **Payroll Encumbrance by Person Month End**
 - **Asset/Liability Detail Statement**

Lesson 1: Types of Funds

The University of Illinois System receives resources from several sources. As an educational institution, the primary obligation of accounting and reporting is to account for resources received and used. Fund accounting is the method by which these resources are classified into Funds according to activities or objectives specified by donors, in accordance with regulations, restrictions or limitations imposed by sources external to the system, or in accordance with directions issued by the Board of Trustees or delegate(s).

Distinct Funds are maintained within each Fund Group to insure that limitations and restrictions placed on the use of resources are observed. Funds of similar characteristics are established in Banner to represent funding from various sources and roll up to defined Fund Groups. The five Fund Groups defined for use by the U of I System are:

1. Current Funds
2. Endowment and Similar Funds
3. Loan Funds
4. Plant Funds
5. Agency Funds

Current Funds

This Fund Group includes those resources of the University expendable for carrying out the primary missions of the system; i.e., instruction, research, public service, and economic development. They represent resources available for general operations. The term "current" means the resources are spent in the near future for operating purposes.

- a. **Restricted Current Funds (Fund Type 40)** – Funds available for operations that have externally established limitations as to specific purposes, programs, System units, schools, or colleges.
 - **Federal appropriations** – Appropriations made to the system by the federal government for operating purposes, principally in agriculture.
 - **Sponsored programs** – Grants and contracts from federal, state, and private sources.
 - **Trust activities** – Private gifts, endowment farms, endowment income, and practice plans.
 - **Auxiliary enterprises** – Funds related to various auxiliary enterprises operated by the system for students,
- b. **Unrestricted Current Funds (Fund Types 10, 20 & 30)** – Resources received with no limitations placed on them by external agencies or donors.
 - **State appropriations and income Fund deposits** – Appropriations made to the system by the State Legislature and receipts (miscellaneous income and tuition) deposited into the income Fund for operating purposes.
 - **Institutional support** – Funds derived from indirect cost and other cost recovery programs such as administrative allowances.
 - **Other institutional support** – Unrestricted gifts and revenues from patents, copyrights, and royalties.
 - **Stores and services** - Funds relating to the various storeroom and service activities operated by the system for internal customers.

Departmental activities - Funds relating to various self-supporting activities of the University provided to external customers, including the hospital and independent operations.

NOTE: For details on whether expenditures are allowable, not allowable or allowable from only specific sources of Funds, refer to the Business and Financial Policies and Procedures Section 8.13 - **Allowability and Funding of Certain Expenditures** at:

<https://www.obfs.uillinois.edu/bfpp/section-8-payments-reimbursements/determine-allowability-specific-expenditures>

- See **Appendix D** for funding sources and descriptions.
- See **Appendix E** for additional Fund Groups: Endowments, Loans, Plant, and Agency Funds.

Lesson 2: Account Codes – The Building Blocks of Reports

Account codes perform a very important function in internal and external financial reporting. They determine how transactions are categorized and where the transactions appear in various reports and statements. For example, some Account codes classify transactions as revenue and some classify transactions as expenses. Their correct and consistent usage enables your unit to track its transactions effectively. If an incorrect Account code is used, the transaction may not post or your unit may not be able to account for its Funds. Inconsistent use of Account codes will render reports useless in classifying transactions and managing Funds appropriately. Further, the correct use of Account codes will enable accurate preparation of external financial reports.

All System Charts use the same Account codes.

Account Hierarchies

The hierarchies in the Account code structure enable rollup reporting. There are up to four available levels of Account code hierarchy. Think of these levels as nested file folders. The highest level is the largest folder and it holds all of the Account codes that roll up to it.

For example, the hierarchy breakdown of Account codes below shows the increased ability to detail travel expenses.

- 132000 Domestic Travel
 - 132100 In State Travel-Employee Reimburse
 - 132110 In State Travel-Meals/Per Diem
 - 132120 In State Travel-Lodging
 - 132130 In State Travel-Mileage
 - 132140 In State Travel-Tolls/Parking
 - 132150 In State Travel-Air Travel
 - 13219U Unallowable In State Travel-Employee Reimbursement
 - 132200 Out State Travel-Employee Reimburse
 - 132210 Out State Travel-Meals/Per Diem
 - 132220 Out State Travel-Lodging
 - 132230 Out State Travel-Mileage
 - 132240 Out State Travel-Tolls/Parking
 - 132250 Out State Travel-Air Travel
 - 132260 Out State Travel-Recruiting
 - 132270 Out State Travel-Administration
 - 13229U Unallowable Out State Travel-Employee Reimbursement

Locating Information on Account Codes

The following resources are available to assist units in making decisions on proper Account codes to use for their transactions.

Account Code Search

This tool allows you to search for Account codes using keywords. This resource is available on the OBFS Web site, www.obfs.uillinois.edu at [Accounting & Financial Reporting > Banner Account Codes](#).

The **Account Code Maintenance Page (FTMACCT)** also may be used to view information for an Account code such as its title, predecessor Account code, data enterable status, Account Type and normal balance.

1. Type **FTMACCT** in the **Search** field and press ENTER to open the page.
2. Click the **Filter** button.
3. Type the Chart code in the **Chart of Accounts** field.
4. Type the Account code in the **Account** field.
5. Click the **Go** button to review the results.
6. Click the **Close** button to return to the main menu.

The screenshot displays the 'ACCOUNT CODE MAINTENANCE' interface for the University of Illinois System. At the top, it shows the title 'Account Code Maintenance FTMACCT 9.2.2 (BANPROD) (0N...)' and navigation icons. Below the title bar, there are active filters: 'Chart of Accounts: 1' and 'Account: 121100', along with 'Clear All' and 'Filter Again' buttons. The main content area is divided into two columns of fields. The left column includes 'Chart of Accounts * 1', 'Active Status' (checked), 'Account 121100', 'Account Title * Office Supplies', 'Effective Date 07/01/1950', 'Termination Date', 'Next Change Date', 'Predecessor Account 121000 Expendable Supplies', 'Data Entry * YES', and 'Account Type * 12 Materials and Supplies'. The right column includes 'Income Type', 'Account Class', 'Asset Account', 'Accumulated Depreciation Account', 'Depreciation Expense Account', 'Pool Account', 'Fringe Account', 'Fringe Percent', and 'Normal Balance * D DEBIT'. At the bottom, there is a pagination bar showing '1 of 1' records and '1 Per Page'.

Fig 2.1 Account Code Maintenance (FTMACCT)

Lesson 3: The Reconciliation Process

To ensure sound financial management of system Funds, units are responsible for the monthly reconciliation of their C-FOAPALs.

The purpose of the reconciliation process is to compare the transactions posted against the unit's C-FOAPALs in the university Operating Ledger to the unit's input documents or other internal records, either electronic or paper, to determine if transactions are complete or outstanding, to confirm accuracy of the transactions, and to identify any erroneous transactions that require correction.

Monthly reconciliation of C-FOAPALs is also important to identify "misclassified" C-FOAPAL transactions. These are transactions that use improper C-FOAPAL combinations. For example, a misclassified C-FOAPAL may use a Fund code from one unit with an Organization and Program code from another unit.

Reconciliation Guidelines

1. **Maintain records of all transactions processed by the unit.**
Units are encouraged to keep their own set of accurate records in some form of offline journal or log to track all transactions performed by the unit, including purchase requisitions, journal vouchers, P-card purchases, general encumbrances, etc. The internal record-keeping method is determined by the size of the unit and the number of transactions performed on a monthly basis. Some of the methods used by units to track their transactions include spreadsheets, databases, paper journals, screen prints of every Banner transaction, or P-Card receipts and order logs.
2. **Track and reconcile transactions from all source systems.**
Transactions from payroll, procurement, storerooms, service operations, billing units and other entities that provide financial data to the Operating Ledger should be reconciled to supporting documentation.
3. **Reconcile all C-FOP combinations by Organization code.**
The Operating Ledger statements and the Encumbrance statement provide information that a unit should reconcile to its own records. The following reports by your Organization code should be utilized to reconcile transactions posted to the unit's C-FOAPALs:
 - **Revenue/Expense Transactions**
 - **Revenue/Expense Detail Statement**
 - **Encumbrance Balances**
 - **Payroll Expense by Person Month End**
 - **Payroll Encumbrance by Person Month End**
4. **Trace revenue, expenses and transfers.**
For gift, self-supporting, and Service Plan Funds, units should trace the total revenue, expenses, and transfers in the Operating Ledger to the revenue, expense and transfer controls in the General Ledger reports. The **Asset/Liability Detail Statement** by Fund code for gift, self-supporting, and Service Plan Funds is utilized for this process.

5. Identify discrepancies.

Units have the responsibility of identifying financial problems and resolving errors. Follow appropriate reconciliation procedures to find misclassified C-FOAPALs. More information can be found on the [OBFS website](https://www.obfs.uillinois.edu).
(<https://www.obfs.uillinois.edu/accounting-financial-reporting/reports/foapal-string-discrepancy/>)

You can also [review reports](#) in My-UI-Financials, EDDIE, and Mobius View.
(<https://www.obfs.uillinois.edu/common/pages/DisplayFile.aspx?itemId=377480>)

6. Resolve discrepancies.

Units have the responsibility of resolving discrepancies when transactions are in error. When resolving discrepancies:

- Collect any missing backup documentation that may explain the errors.
- Query Banner to get details on transactions.
- Correct any outstanding issues using journal vouchers.
- Follow appropriate procedures to correct misclassified C-FOAPALs.

Lesson 4: Understanding Finance and Payroll Statements

Understanding the transaction and balance information that appears on the System financial reports is critical for business managers. The Operating Ledger statements and the Encumbrance statements provide the information from the Banner system that a unit should use to reconcile to its own records. A unit is required to reconcile all C-FOP combinations that use its Organization code. These statements are produced in two versions, one that includes information for only the current fiscal year to date and one that includes inception to date information for Funds that require that type of reporting, such as grant Funds.

Other statements provide information on the state of the General Ledger. The General Ledger reflects Balance Sheet type information and reflects the balance of the Fund generated since its inception. These General Ledger statements are generally used to assess the condition of self-supporting Funds.

The Financial Statements and Their Relationship

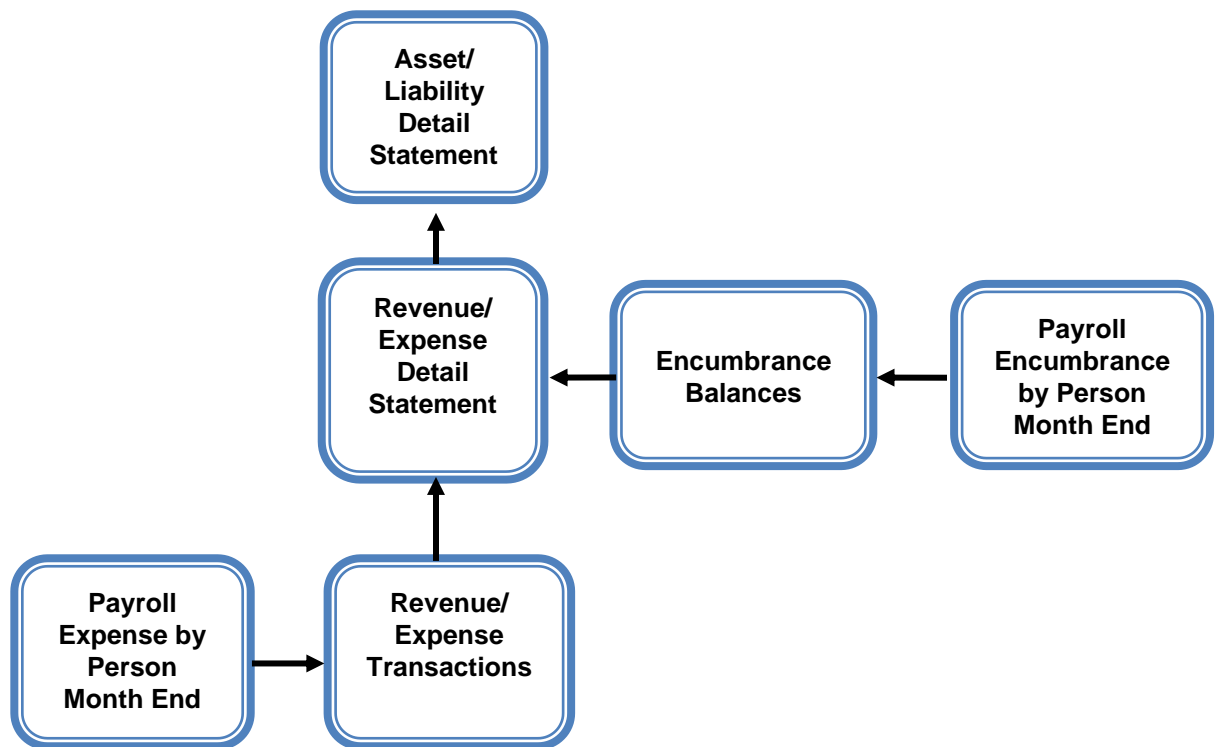


Fig 4.1 Relationship of Financial Statements

The diagram above depicts the relationship between the various financial statements and the flow of financial data.

The **Revenue/Expense Transactions** report includes all the transactions for the C-FOP for the given period.

- The financial data for these transactions comes from various starting points such as the P-Card Web Solution software to Human Resource records.

- The details of the Personnel Expenses are provided on the **Payroll Expense by Person Month End** report by individual employee for departmental review.

The **Encumbrance Balances** report provides information about all encumbrances: Labor, General, and Purchase Order.

- To view labor encumbrance amounts by individual employees, review the **Payroll Encumbrance by Person Month End** report.

The figures from the **Revenue/Expense Transactions** report and the **Encumbrance Balances** report are summarized on the **Revenue/Expense Detail Statement**.

- The information from the **Revenue/Expense Transactions** report appears in the current month column, and the information from the **Encumbrance Balances** report appears in the Encumbrance column.
- A unique **Revenue/Expense Detail Statement** is produced for each combination of Fund, Organization, and Program code.

The information from the **Revenue/Expense Detail Statement** is summarized in the **Asset/Liability Detail Statement**. The **Asset/Liability Detail Statement** is organized by Chart and Fund.

- Revenues from the **Revenue/Expense Detail Statement** appear in the Revenue Control.
- Expenses from the **Revenue/Expense Detail Statement** appear in the Expense Control.
- Transfers from the **Revenue/Expense Detail Statement** appear in the Transfer Control.
- Encumbrances from the **Revenue/Expense Detail Statement** appear in the Encumbrance Control.

As of 24-FEB-2016
Page 1 of 2
Printed: 24-FEB-2016

University of Illinois
FIOL Revenue/Expense Transfer Transactions
FY 2008 Period 03 Month-End Final

Fiscal Year: 2008 Period: 03 Chart of Accounts: 2 - University of Illinois - Chicago Fund Code: 100008 Org Code: 237000
Prog Code: Org G., Rept. Fund GL, Rept. Prog GL, Rept.

FIOL Revenue/Expense Transfer Transactions
Version: Dec 2015
Finance Standard Report

Chart: 2 University of Illinois - Chicago
Organization: 237000 Ctr for Molec Biol of Oral Dis
Fund: 100008 103 FY08 GRF/IF General Funds
Program: 237001 Ctr Molec Bio & OD
Fund Type: 1B FY State Approp-GRF EAF IF
Sponsor: N/A

Account	Description	Date	RC	Document #	Seq	Purchase Order Code	Doc Ref	Deposit #	Budget	Actual	Encumbrance	Activity	Location
211100	Encumbrance Salaries	05-SEP-2007	H-PA	F0958810	83						61,953.85		
211100	Encumbrance Salaries	05-SEP-2007	H-PA	F0958810	312						-72,816.30		
211100	HR Payroll 2007 MIN 9 0	14-SEP-2007	HAD	F0958810	50					14,747.03			
211100	Encumbrance Salaries	14-SEP-2007	H-PA	F0958817	78				438,500.00				
211100	FY08 COAG SUD DEV ROLL	28-SEP-2007	299	L0000023	471				438,500.00	14,747.03			
211100	Regular Faculty Salary	14-SEP-2007	HAD	F0958751	51					5,897.81			
211300	Encumbrance Salaries	14-SEP-2007	H-PA	F0958817	79					5,897.81			
211300	Administrative/Professional Salary	06-SEP-2007	H-PA	F0958800	84					19,799.44			
211400	Encumbrance Salaries	06-SEP-2007	H-PA	F0958800	313					-26,312.52			
211400	HR Payroll 2007 MIN 9 0	14-SEP-2007	HAD	F0958751	52					21,914.48			
211400	Encumbrance Salaries	14-SEP-2007	H-PA	F0958817	80				4,000.00				
215000	Other Academic Salary	28-SEP-2007	299	L0000023	472				4,000.00	21,914.48			
215000	FY08 COAG SUD DEV ROLL	19-SEP-2007	HAD	F0100265	17				4,000.00				
215100	HR Payroll 2007 SW15 0									143.72			
215100	Student Hourly Wages									143.72			
Total Personnel Expenses										440,500.00	42,703.04	55,584.85	
120000	FY08 COAG SUD DEV ROLL	28-SEP-2007	299	L0000023	489				5,000.00				
120000	Materials and Supplies-Buoy Sum	19-SEP-2007	170F	FS005178	16					142.95			
121100	MEDICAL BOOKSTORE SEPT VO	01-SEP-2007	PIS	PCADHVDE	1		GS05N406			161.14			
121100	GPOV: UIC MEDICAL BOOKSTO									161.14			
121100	Office Supplies	01-SEP-2007	INEI	I2059937	1	P0132442				212.49			
124000	Fisher Scientific Company	05-SEP-2007	INEI	I2059937	1	P0132442				62.85			
124000	Fisher Scientific Company	19-SEP-2007	INEI	I2114456	1	P0132442				8.62			
124000	Fisher Scientific Company	25-SEP-2007	INEI	I2122684	1	P0132442				-30.48			
124000	Fisher Scientific Company	25-SEP-2007	INEI	I2122685	1	P0132442				12.93			
124000	Fisher Scientific Company	25-SEP-2007	INEI	I2122686	1	P0132442				-30.48			
124000	Scientific and Laboratory Supplies	28-SEP-2007	299	L0000023	470				4,500.00	288.88			
140000	FY08 COAG SUD DEV ROLL								4,500.00				
142300	Contracted Services-Buoy Sum	21-SEP-2007	170F	R0952207	5		RRS59662			38.00			
142300	097B03019	21-SEP-2007	170F	R0952207	6		RRS59663			42.03			
142300	General Service Facilities									80.03			
142900	Tmf PCAD-HNZK Novamed	18-SEP-2007	170	J0827387	2					-638.00			

Page 1 of 2

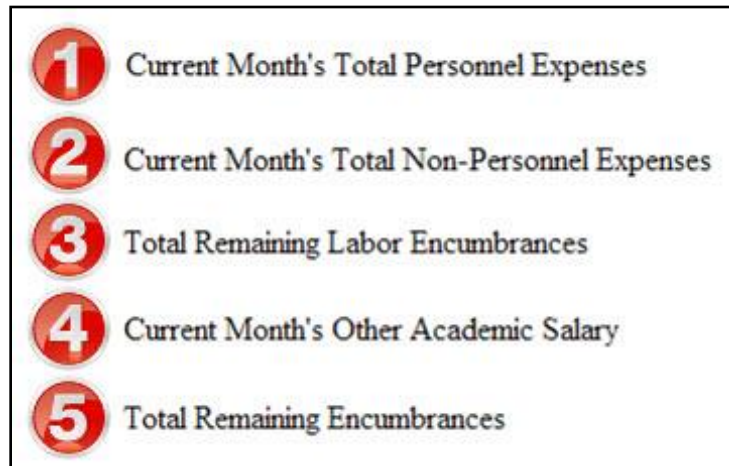
Fig 4.2 Revenue/Expense Transactions– Page One

Fiscal Year: 2008 Period: 03 Chart of Accounts: 2 - University of Illinois - Chicago Fund Code: 100005 Org Code: 237000
Prog Code: Org GL Rept: Fund GL Rept: Proj GL Rept:

N/A
Chart: 2 University of Illinois - Chicago
Organization: 237000 Ctr for Molec Biol of Crstal Dis
Fund: 100008 103 F103 Genr/Inf General Funds
Program: 237001 Ctr Molec Bio & CD
Fund type: IS PI State Approp-GRF EAF IF
Sponsor: N/A

Account	Description	Date	RC	Document #	Seq	Purchase Order Code	Doc Ref	Deposit #	Budget	Actual	Encumbrances	Activity	Location
142900	Novamed Inc	01-SEP-2007	RS	PCADH/NK	1				633.00	0.00			
142900	Other General Services												
145300	GPOV. LPS:12AV72160190540	01-SEP-2007	RS	PCADH/V08	1				8.97	8.97			
145300	GPOV. LPS:12AV72160191493	01-SEP-2007	RS	PCADH/V09	1				8.97	8.97			
145300	GPOV. LPS:12AV72160193217	01-SEP-2007	RS	PCADH/V0A	1				8.97	8.97			
145300	GPOV. LPS:12AV72160193877	01-SEP-2007	RS	PCADH/V0B	1				8.97	8.97			
145300	GPOV. LPS:12AV72160194316	01-SEP-2007	RS	PCADH/V0C	1				8.97	8.97			
145300	GPOV. LPS:12AV72160195390	06-SEP-2007	RS	PCADJ/D18	1				9.01	9.01			
145300	GPOV. LPS:12AV72160195982	07-SEP-2007	RS	PCADJ/S0R	1				18.19	18.19			
145300	Freight/Express/UP S/Courier								72.65	72.65			
150105	Message Units	26-SEP-2007	170F	TL002420	9				35.70	35.70			
150105	Central Message Unit Charges								33.03	33.03			
150109	Phone Long Distance	26-SEP-2007	170F	TL002437	9				38.68	38.68			
150109	Central Long Distance Detail Bill								167.70	167.70			
150115	Voice Install-Labor	26-SEP-2007	170F	TL002424	2				2.24	2.24			
150115	Central Telecom Install Serv-Labor								10.00	10.00			
150116	Voice Install Materl	26-SEP-2007	170F	TL002425	2				357.55	357.55			
150116	Central Telecom Install Serv-Materl								36.00	36.00			
150118	Telecom Service Rent	26-SEP-2007	170F	TL002426	13				36.00	36.00			
150118	Central Telephone Equip Use Charges								31.50	31.50			
150150	Monthly Line Sic	26-SEP-2007	170F	TL002427	49				31.50	31.50			
150150	Central Monthly Service-Std Phones								1,288.83	1,288.83			
150151	Monthly Voice Mail	26-SEP-2007	170F	TL002428	9				45,591.92	45,591.92			
150151	Central Monthly Voice Mail Service								45,591.92	45,591.92			
150161	Monthly Emer Ph Svc	26-SEP-2007	170F	TL002429	13				45,591.92	45,591.92			
150161	Central Monthly Emergency Phone Serv								45,591.92	45,591.92			
Total Non-Personal Expenses									9,500.00	1,288.83	-256.83		
Total Indirect Expenses													
Total Direct Expenses									450,000.00	45,591.92	-40,291.74		
Total Transfers									450,000.00	45,591.92	-40,291.74		
Total Expense and Transfers									450,000.00	45,591.92	-40,291.74		
Net Totals									450,000.00	45,591.92	-40,291.74		

Refer to the key below for the **Revenue/Expense Transactions** report on the previous pages.



The **Revenue/Expense Transactions** report is used to manage and reconcile the financial activities of system units. Similar to a bank account statement, it is used to compare the transactions posted each month with the unit's own records.

This statement:

- Lists all transactions by various C-FOP combinations.
- Organizes transactions by Account code and then lists them in document number/sequence number order.
- Includes the description and rule code for the transaction, the transaction date, document reference and the amount of the transaction.

Compare the information on this statement with the source documents and place a check mark as you locate each one. If you are having difficulty with identifying transactions, note the document/sequence numbers and document reference numbers along with other elements.

Detail Transaction Activity Page (FGITRND)

Scenario: *I need to find details about a transaction.*

Use the **Detail Transaction Activity** page (**FGITRND**) to see the details of a transaction. This page provides a list of all transactions posted to a particular Fund and Organization combination. Further refine your query by adding Account, Program, Activity, and Location codes. You can also query by accounting period if that helps you in your search. Using **FGITRND** will help you to determine what documentation you may need or who may have the documentation you are missing.

Using the Detail Transaction Activity Page (FGITRND)

1. Type **FGITRND** in the **Search** field in Banner and press ENTER.
Note: You can access this page via the **Organization Budget Status** page (**FGIBDST**).
2. Type the Chart code in the **COA** field (if necessary).
3. Type the year in the **Fiscal Year** field.
4. Type the Fund code in the **Fund** field.
5. Type the Organization code in the **Organization** field.
6. Click the **Go** button.
7. Click the **Go** button.
8. Review the results.

Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document #	Transaction Date	Activity Date	Description
121300	204002	204013	YTD	-90.15	-	PCL	PC00R6U7	06/30/2005	06/30/2005	GPCV: FIRST CHICAGO
121300	204002	204013	YTD	245.00	+	100	J0357201	06/09/2005	06/09/2005	GKR FOAPAL correction.
121300	204002	204013	YTD	120.00	+	100	J0357076	06/09/2005	06/09/2005	ACCC Network Services
121300	204002	204013	YTD	55.00	+	PIL	PC00PZX0	06/01/2005	06/01/2005	GPCV: NEWEGG COMPI
121300	204002	204013	YTD	360.00	+	PIL	PC00PZWZ	06/01/2005	06/01/2005	GPCV: NEWEGG COMPI
121300	204002	204013	YTD	90.15	+	PIL	PC00PMU8	05/17/2005	05/17/2005	GPCV: PAYPAL *M J STR
121300	204002	204013	YTD	21.20	+	PIL	PC00PP2J	05/11/2005	05/11/2005	GPCV: MICRO CENTER
121300	204002	204013	YTD	90.95	+	PIL	PC00P2WH	04/29/2005	04/29/2005	GPCV: MICRO CENTER
121300	204002	204013	YTD	97.68	+	INNI	I0836481	04/05/2005	04/06/2005	LI, Jianmin
121300	204002	204013	YTD	53.36	+	INNI	I0793519	03/04/2005	03/08/2005	LI, Jianmin
121300	204002	204013	YTD	139.94	+	PIL	PC804608	02/11/2005	02/11/2005	GPCV: MICRO CENTER
121300	204002	204013	YTD	59.99	+	PIL	PC784213	02/02/2005	02/02/2005	Best Buy
121300	204002	204013	YTD	57.99	+	PIL	PC786118	02/01/2005	02/01/2005	GPCV: AFS*PC MALL GC
121300	204002	204013	YTD	147.95	+	PIL	PC784212	01/27/2005	01/27/2005	GPCV: MICRO CENTER
121300	204002	204013	YTD	53.98	+	PIL	PC734189	12/15/2004	12/15/2004	Best Buy
121300	204002	204013	YTD	3,592.52	+	100	J0262579	12/10/2004	12/10/2004	GKR transfer fund 20020
121300	204002	204013	YTD	9.98	+	PIL	PC729111	12/10/2004	12/10/2004	Target Stores
121300	204002	204013	YTD	97.98	+	PIL	PC718184	12/01/2004	12/01/2004	GPCV: MICRO CENTER
121300	204002	204013	YTD	-245.00	-	PCL	PC682128	11/18/2004	11/18/2004	GPCV: MSTECHSUPPO
121300	204002	204013	YTD	2,073.50	+	100	J0251414	11/16/2004	11/16/2004	GKR correction PC68212
			Total	6,215.11	+					

Fig 4.5 Detail Transaction Activity Page (FGITRND)

To See the Details of a Transaction:

1. Click the Account code of the document.
2. Select **Query Document [By Type]** from the **Related** menu.
The appropriate document page will display.
3. Use the **Go** button to review the blocks of the document.
4. Review the results. This includes looking up the information in **FOATEXT** if available. (If there is text available, there will be a "Y" in the **Document Text** field.)
5. Click the **Close** button to return to the **Detail Transaction Activity** page (**FGITRND**).
6. Click the **Close** button to return to the main menu.

NOTE: Document Retrieval Inquiry (**FGIDOCR**) may also be opened from the **Search** field.

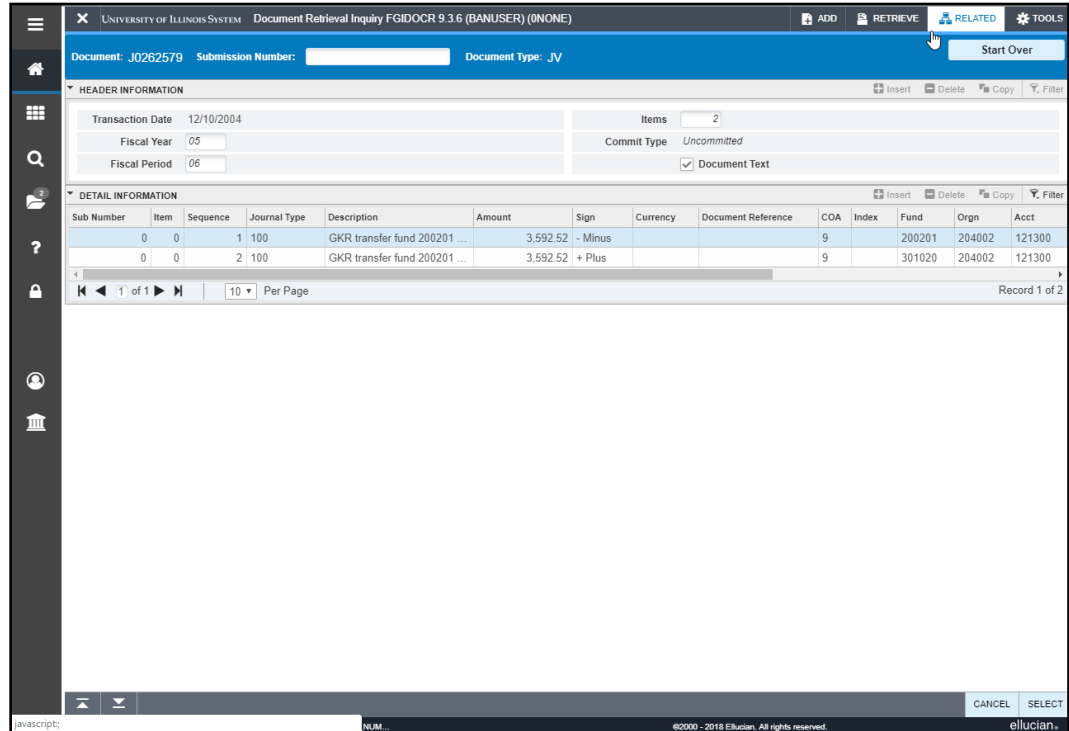


Fig 4.6 Document Retrieval Inquiry Page (FGIDOCR)

To See the Details of a Reservation or Encumbrance:

1. Click the Account code of the document.
2. If the document is a reservation or encumbrance (indicated by **RSV** or **ENC** in the **Field** column) select **Detail Encumbrance Info (FGIENCD)** from the **Related** menu to view the details of the reservation or encumbrance.
3. Review the results.
4. Click the **Exit** button to return to the **Detail Transaction Activity** page (**FGITRND**).
5. Click the **Close** button to return to the main menu.

Understanding University Financial Statements and the Reconciliation Process

UNIVERSITY OF ILLINOIS SYSTEM Detail Transaction Activity FGITRND 9.3.6 (BANUSER) (NONE)

COA: 1 Fiscal Year: 04 Index: Fund: 45157 Organization: 244021 Account: Program: 191100 Activity: Location: Period: Start Over

Commit Type: Both

Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document *	Transaction Date *	Activity Date *	Description
128123	244021	191100	OBD	-5,910.00	-	XB3	SG003982	07/01/2003	08/03/2003	Conv Grants FY04 Budget Entry
128100	244021	191100	OBD	-44,619.04	-	XB3	SG003982	07/01/2003	08/03/2003	Conv Grants FY04 Budget Entry
128113	244021	191100	YTD	13,338.14	+	INNI	10244806	01/26/2004	02/02/2004	Triumf
128123	244021	191100	ENC	-2,396.03	-	INEI	10105241	11/11/2003	11/11/2003	Automation Intl Inc
128123	244021	191100	YTD	2,396.05	+	INEI	10105241	11/11/2003	11/11/2003	Automation Intl Inc
128123	244021	191100	ENC	-4,603.97	-	INEI	10089687	10/01/2003	10/30/2003	Automation Intl Inc
128123	244021	191100	YTD	4,603.97	+	INEI	10089687	10/01/2003	10/30/2003	Automation Intl Inc
128123	244021	191100	ENC	7,000.00	+	PORD	P0016777	07/17/2003	07/17/2003	Automation Intl Inc
128123	244021	191100	RSV	-7,000.00	-	POLQ	P0016777	07/17/2003	07/17/2003	Automation Intl Inc
128123	244021	191100	RSV	7,000.00	+	REQP	R0000662	07/11/2003	07/11/2003	David Hertzog
132300	244021	191100	YTD	916.86	+	PIL	PC006033	08/20/2003	08/20/2003	Chancellor Hotel & Convention Cente
145300	244021	191100	YTD	13.46	+	PIL	PC186757	11/04/2003	11/04/2003	GPCV: UPS*1Z2A637V6691045338
145300	244021	191100	OBD	-3.46	-	XB3	SG003982	07/01/2003	08/03/2003	Conv Grants FY04 Budget Entry
160000	244021	191100	OBD	156,460.00	+	XB3	SG003982	07/01/2003	08/03/2003	Conv Grants FY04 Budget Entry
163140	244021	191100	OBD	-558.89	-	XB3	SG003982	07/01/2003	08/03/2003	Conv Grants FY04 Budget Entry
187900	244021	191100	OBD	-78,729.03	-	XB3	SG003982	07/01/2003	08/03/2003	Conv Grants FY04 Budget Entry
198100	244021	191100	OBD	26,975.00	+	XB3	SG003982	07/01/2003	08/03/2003	Conv Grants FY04 Budget Entry
198130	244021	191100	YTD	1,425.43	+	GRIC	G0007873	06/30/2004	07/13/2004	Grant - Indirect Cost Charge
198130	244021	191100	YTD	1,425.43	+	GRIC	G0006310	06/04/2004	06/08/2004	Grant - Indirect Cost Charge
198130	244021	191100	YTD	1,425.43	+	GRIC	G0005939	05/14/2004	05/14/2004	Grant - Indirect Cost Charge
Total				478,111.30	+					

Record 8 of 74

Fig 4.7 Detail Transaction Activity Page (FGITRND)

UNIVERSITY OF ILLINOIS SYSTEM Detail Encumbrance Activity FGIENCD 9.3.4 (BANUSER) (NONE)

Encumbrance: P0016777 Encumbrance Period: All Start Over

ENCUMBRANCE INFORMATION

Description	Automation Intl Inc	Date Established	07/17/2003
Status	C	Balance	0.00
Type	P	Vendor	@00883625 All Holding Inc/Automation International

ENCUMBRANCE DETAIL

Item	1 Detectors (Electron, Phot	Orgn	244021
Sequence	1	Acct	128123
Fiscal Year	04	Prog	191100
Status	C	Actv	A35
Commit Indicator	U	Locn	
		Proj	
COA	1	Encumbrance	5,430.45
Index	A71311	Liquidation	-5,430.45
Fund	494646	Balance	0.00

Record 1 of 3

TRANSACTION ACTIVITY

Transaction Date	Type	Document Code	Action	Transaction Amount	Remaining Balance
07/17/2003	PORD	P0016777		5,430.45	5,430.45
10/01/2003	INEI	10089687		-3,571.65	1,858.80
11/11/2003	INEI	10105241	T	-1,858.80	0.00

Record 1 of 3

Fig 4.8 Detail Encumbrance Activity Page (FGIENCD)

JV Feeder Document Prefixes Report

Scenario: *I need to identify the type of document on the Revenue/Expense Transactions report beginning with two letters.*

When there is a document that begins with a two-letter combination, the document came from a feeder system operated by one of the system's units. You can find the feeder system that sent the transaction into Banner by using the **JV Feeder Document Prefixes** report. This report is updated on a regular basis and available from the Accounting and Financial Reporting Web site at:

[http://www.obfs.uillinois.edu/
Accounting & Financial Reporting > Reference Materials > JV Feeder Document Prefixes](http://www.obfs.uillinois.edu/Accounting%20&%20Financial%20Reporting%20>%20Reference%20Materials%20>%20JV%20Feeder%20Document%20Prefixes)

OR

OBFS Banner Alerts and Resources Web page under Banner Finance Toolkit:

[http://www.obfs.uillinois.edu/
Alerts and Resources > Finance Toolkit](http://www.obfs.uillinois.edu/Alerts%20and%20Resources%20>%20Finance%20Toolkit)

This Microsoft Excel document lists the alpha descriptor and the unit that submits feeder documents using that descriptor. You will also see the contact name and phone number for that unit.

Note that:

- Documents beginning with "F" that use rule code "TSI" are generated from the system's cashiering system (**Nelnet**). If Cash Sales or Reports of Money Received are posted incorrectly, review the document to determine what correction is needed. Copies of these documents may be obtained from University Student Financial Services and Cashiering Operations by specifying the document number shown in the description and the transaction date. The university phone numbers are: 312-996-7094 (Chicago), 217-206-6738 (Springfield), and 217-333-4870 (Urbana-Champaign).
- Use the Banner **Invoice/Credit Memo Query** page (**FAIINVE**) to review foreign wire payments.
- Documents generated by Payroll transactions may be researched by reviewing the **Payroll Expense by Person Month End** report.
- For questions regarding Accounts Receivable generated documents, contact David Nims at 312-996-9762.

Document Approval History Page (FOIAPPH)

Scenario: I need to find the person who made an incorrect transaction against my C-FOAPAL.

Use the **Document Approval History** page (**FOIAPPH**) to see the Originator of the transaction if it was entered directly into Banner.

1. Type **FOIAPPH** in the **Search** field in Banner and press ENTER.
2. Type the document number in the **Document Code** field.
3. Click the **Go** button.

Result: At the bottom of the right side of the screen you will see the Originator's ID and name. All of the transaction's Approvers' names also will be displayed.

4. Review the results and print the screen if you need to keep the information.
5. Click the **Close** button to return to the main menu.

NOTE: You may look up journal vouchers from the **Document Retrieval Inquiry** page (**FGIDOCR**) and determine if any documentation exists by selecting **Document Text (FOATEXT)** from the **Related** menu. (Look for a "Y" in the **Document Text** field in the **Header Information** section.)

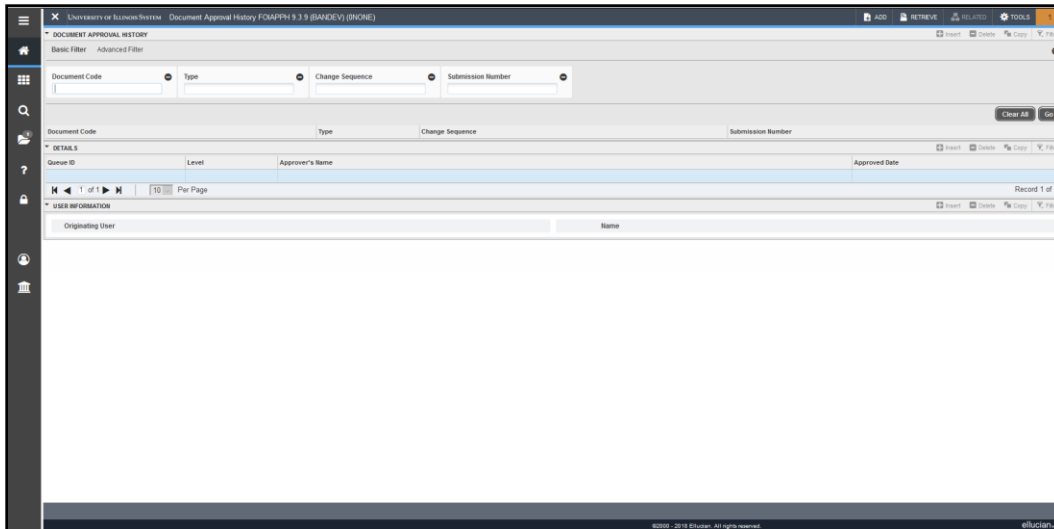


Fig 4.9 Document Approval History Page (FOIAPPH)

NOTE: It is the U of I System's policy that the person or unit responsible for an error that posts in Banner is responsible for correcting the error. If another unit incorrectly used your C-FOAPAL, contact the unit and have that unit correct the error. The unit must create and post a journal voucher that reverses the error.

As of 24-FEB-2016
Page 1 of 1
Printed: 24-FEB-2016

2008-9/30/2007

University of Illinois
Payroll Expense by Person
FY 2008 Period 03 Month-End Final

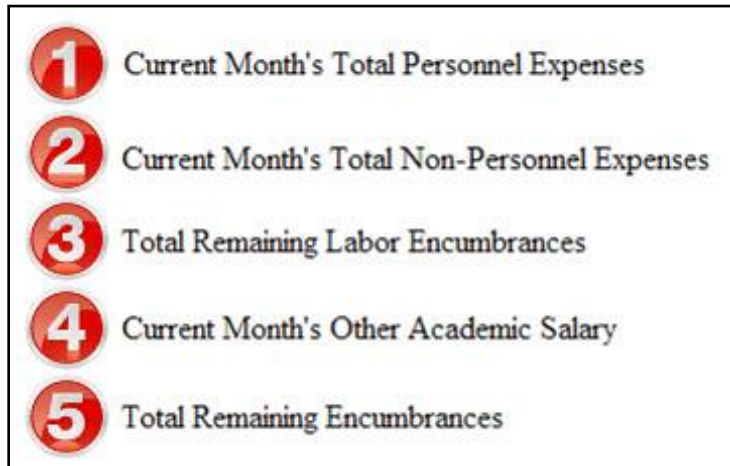
Fiscal Year: 2008 Period 03 Chart of Account: 2 - University of Illinois - Chicago Org Code: Fund Code: Prog Code: 237001

Finance Standard Report

Account	Name	UIN	EC	Posn	Posn Surr	Pay Cat	Pay Seq	FTE	PayPeriod Code	PayPeriod Begin Dt	PayPeriod End Dt	Hours	Fringe Rate	Amount	Doc Num	Activity	Location
211100	Regular Faculty Salary		AA			A		1.00	2007-MN-9	08/16/2007	09/15/2007						
211100			AL			A		0.50	2007-MN-9	08/16/2007	09/15/2007						
211100			AA			A		1.00	2007-MN-9	08/16/2007	09/15/2007						
211300	Administrative/Professional Salary					A		1.00	2007-MN-9	08/16/2007	09/15/2007						
211300						A		0.00	2007-MN-9	08/16/2007	09/15/2007						
211400	Other Academic Salary					A		1.00	2007-MN-9	08/16/2007	09/15/2007						
211400						A		0.10	2007-MN-9	08/16/2007	09/15/2007						
211400						A		0.20	2007-MN-9	08/16/2007	09/15/2007						
211400						A		0.75	2007-MN-9	08/16/2007	09/15/2007						
211400						A		0.00	2007-MN-9	08/16/2007	09/15/2007						
211400						A		0.25	2007-MN-9	08/16/2007	09/15/2007						
211400						A		1.00	2007-MN-9	08/16/2007	09/15/2007						
211400						A		0.00	2007-BW-19	09/26/2007	09/09/2007						
215100	Student Hourly Wages					A		0.00	2007-BW-19	09/26/2007	09/09/2007						
Total Personnel Expense														21,914.48			
Total Personnel Expense														42,703.04			

Fig 4.10 Payroll Expense by Person Month End

Refer to the key below for the **Payroll Expense by Person Month End** report on the previous page.



Unit personnel with HR/Payroll responsibilities are granted a unit user security profile that gives them access to the following two payroll expense reports.

- **Payroll Expense by Person Pay Period** – available three days prior to the pay date.
- **Payroll Expense by Person Month End** – available after the finance month-end close.

These reports:

- List payroll expenses by Account code.
- Allow units to view details that correspond to the charges posted to their unit's C-FOAPALs.

Both payroll expense reports allow units to view details that correspond to the charges posted to their departmental C-FOAPALs in Banner. The Pay Period statement runs after each bi-weekly and monthly payroll calculation and is available in Mobius View three days before the pay date. Each report contains all payroll activity since the previous pay period report including original pay, adjustments and redistributions (earnings transfers). By reviewing the Pay Period report, units can verify if employees will be paid properly. The Month End statement runs after each finance month-end closing. The **Payroll Expense by Person Month End** report includes all the payroll activity that posted to finance during that particular month. Units may use these reports to reconcile labor distributions on their C-FOAPALs and to assist in the management of departmental Funds.

As of 24-FEB-2016
Page 1 of 1
Printed: 24-FEB-2016

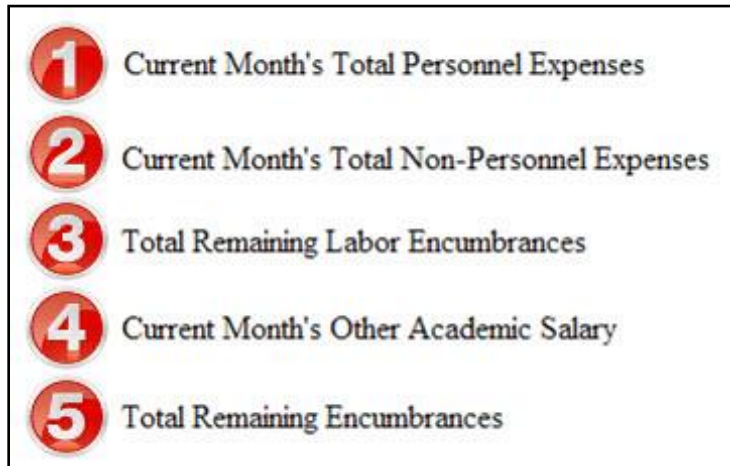
FIOL Revenue/Expense Transfer Detail Statement
Version: APR 2014
Fiscal Year: 2008 Period 03 Month-End Final
Chart: 237000
Fund: 100000
Program: 237001
Fund Type: 1B
Sponsor: N/A

University of Illinois - Chicago
Fiscal Year: 2008 Period 03 Month-End Final
Chart of Account: 2 - University of Illinois - Chicago
Org Code: 237000
Fund Code: 100000
Prog Code: 237001
Fund GL Rept: Fund GL Rept: Prog GL Rept:

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrance	Budget Bal Avail
211000	Regular Faculty Salary	435,500.00	0.00	435,500.00	14,747.03	41,493.11	134,162.41	260,814.46
211300	Administrative/Professional Salary	0.00	0.00	0.00	5,897.81	20,077.58	53,997.91	-74,075.49
211400	Other Academic Salary	0.00	0.00	0.00	21,914.48	42,608.78	168,800.58	-211,410.36
215000	Academic Salary	435,500.00	0.00	435,500.00	42,559.32	104,169.47	356,960.90	-24,671.37
215000	Wage-Budg Sum	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
215100	Student Hourly Wages	0.00	0.00	0.00	143.72	295.27	0.00	-595.27
	Wages	4,000.00	0.00	4,000.00	143.72	295.27	0.00	3,704.73
	Total Personnel Expenses	440,500.00	0.00	440,500.00	42,703.04	104,475.74	356,960.90	-20,956.64
120000	Materials and Supplies-Budg Sum	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
121100	Office Supplies	0.00	0.00	0.00	161.14	239.94	0.00	-239.94
124000	Scientific and Laboratory Supplies	0.00	0.00	0.00	266.89	1,482.17	24,480.25	-25,965.42
125300	Printing - External Vendor	0.00	0.00	0.00	0.00	0.56	0.00	-0.56
	Materials and Supplies	5,000.00	0.00	5,000.00	483.03	1,712.67	24,480.25	-21,154.92
140000	Contracted Services-Budg Sum	4,500.00	0.00	4,500.00	0.00	0.00	0.00	4,500.00
142300	General Service Facilities	0.00	0.00	0.00	80.03	310.30	0.00	-310.30
145300	Freight/Express/UPS/Carrier	0.00	0.00	0.00	72.05	102.26	0.00	-102.26
150105	Central Message Unit Charges	0.00	0.00	0.00	35.70	80.67	0.00	-80.67
150109	Central Long Distance Detail Bill	0.00	0.00	0.00	33.08	93.87	0.00	-93.87
150115	Central Telecom Instal Serv-Labor	0.00	0.00	0.00	167.70	167.70	0.00	-167.70
150116	Central Telecom Instal Serv-Materl	0.00	0.00	0.00	2.24	2.24	0.00	-2.24
150118	Central Telephone Equip Use Charges	0.00	0.00	0.00	10.00	26.00	0.00	-26.00
150150	Central Monthly Service-Sld Phones	0.00	0.00	0.00	357.55	1,001.14	0.00	-1,001.14
150151	Central Monthly Voice Mail Service	0.00	0.00	0.00	36.00	100.80	0.00	-100.80
150161	Central Monthly Emergency Phone Serv	0.00	0.00	0.00	31.50	88.20	0.00	-88.20
	Services	4,500.00	0.00	4,500.00	630.85	1,975.20	0.00	2,524.80
	Total Non-Personnel Expenses	9,500.00	0.00	9,500.00	1,263.88	3,887.87	24,480.25	-18,666.12
	Total Indirect Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Expenses	450,000.00	0.00	450,000.00	43,966.92	108,363.61	381,441.15	-35,634.76
	Total Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses and Transfers	450,000.00	0.00	450,000.00	43,966.92	108,363.61	381,441.15	-35,634.76
	Net Totals	450,000.00	0.00	450,000.00	43,966.92	108,363.61	381,441.15	-35,634.76

Fig 4.11 Revenue/Expense Detail Statement

Refer to the key below for the **Revenue/Expense Detail Statement** on the previous page.



The **Revenue/Expense Detail Statement** is used to manage and reconcile the financial activities of system units. Managers of grant Funds should use the version of the statement that includes the **Inception to Date** column (**Revenue/Expense Detail Statement Inception to Date**).

This statement:

- Reports the budget balance that is available for the state and institutional Funds for the Organization.
- Provides information on budgets, revenues, expenses, transfers, encumbrances, and budget balance available at the Account code level.
- Reports balances of all Account codes for every data entry combination of Chart, Fund, Organization, and Program.
- Displays a **Net Totals** field at the bottom of the report that is the grand total for all Account Types including Revenue, Personnel Expenses, Non-Personnel Expenses and Transfers.

Check for the following:

- The *Actual Total Revenues* on the unit's **Revenue/Expense Transactions** report will be the same as the *Current Month Total Revenues* on the **Revenue/Expense Detail Statement**.
- The *Actual Total Personnel Expenses* on the unit's **Revenue/Expense Transactions** report will be the same as the *Current Month Total Personnel Expenses* on the **Revenue/Expense Detail Statement**.
- The *Actual Total Non-Personnel Expenses* on the unit's **Revenue/Expense Transactions** report will be the same as the *Current Month Total Non-Personnel Expenses* on the **Revenue/Expense Detail Statement**.
- The *Actual Total Transfers* on the unit's **Revenue/Expense Transactions** report will be the same as the *Current Month Total Transfers* on the **Revenue/Expense Detail Statement**.
- The *Actual Net Totals* on the unit's **Revenue/Expense Transactions** report will be the same as the *Current Month Net Totals* on the **Revenue/Expense Detail Statement**.

Organization Budget Status Page (FGIBDST)

Scenario: *I need to find the current balance and transactions by C-FOAPAL.*

The **Organization Budget Status** page (**FGIBDST**) can display the accounting details of the Operating Ledger sorted by Account code. With this page, you may query using any combination of the Fund, Organization, Account or Account Type, Program, Activity, and Location codes to view detail information. From this page, you can also drill down to transaction details of a total.

The **Query Specific Account** check box is used to determine which Account code the query selects. Clear this check box to enter a combination of Organization, Fund, Account, Program, Activity, or Location to query a range of Accounts. Select this check box and type the desired combination of Organization, Fund, Account, Program, Account Type, Activity, and Location to query a specific C-FOAPAL. Clear the **Include Revenue Accounts** check box if you have no such Account codes to ensure accurate results.

Using the Organization Budget Status Page (FGIBDST)

1. Type **FGIBDST** in the **Search** field in Banner and press ENTER.
2. Type your Chart number in **Chart** field (if necessary).
3. Type the year in **Fiscal Year** field.
4. Type an **Index** code, if available.
(Skip this step if you are not using an **Index** code.)
5. Clear the **Include Revenue Accounts** check box if viewing a state, ICR, gift, grant, plant or other Fund Type that is budget-based.
6. Check to see that **Both** is displayed in the **Commit Ind:** field. This is the default selection.
NOTE: If you have used an **Index** code, continue from here to step 11.
7. Type the Organization code in the **Organization** field.
8. Type the Fund code in the **Fund** field.
9. Type the Program code in the **Program** field.
10. Type any other necessary codes in the remaining fields.
11. Click the **Go** button.
Result: Details will appear by Account code.
12. Click the desired **Account** code.
13. Click the **Related** menu item and select **Transaction Detail Information (FGITRND)** from the drop-down menu.
14. Review results as displayed on the screen. You can move through the window from left to right by moving the scroll bar at the bottom of the page.
NOTE: For more transactions details, see the next section.
15. Click the **Close** button once if you want to view other Account codes.
16. Click the **Close** button twice to return the main menu.

Understanding University Financial Statements and the Reconciliation Process

UNIVERSITY OF ILLINOIS SYSTEM Organization Budget Status FGIBDST 9.3.6 (BANUSER) (NONE)

Chart: 9 University of Illinois - Admin Fiscal Year: 05 Index: Query Specific Account: Include Revenue Accounts: Commit Type: Both Start Over

Organization: 204002 BIS Production Support Fund: 301020 204 BIS Operating 30 Program: 204013 BIS Support Oper Account:

Account Type: Activity: Location:

ORGANIZATION BUDGET STATUS

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
120000	E	Materials and Supplies	115,000.00	0.00	0.00	0.00
121100	E	Office Supplies	0.00	2,469.81	0.00	0.00
121180	E	Office Equipment <100	0.00	1,633.91	0.00	0.00
121300	E	Information Technology Supplies	0.00	6,215.11	0.00	0.00
121400	E	Educational/Instructional Supp...	0.00	1,297.32	0.00	0.00
121580	E	Small Tools less than 100	0.00	5.99	0.00	0.00
121600	E	Parts for Furniture/Office Equip	0.00	1,128.33	0.00	0.00
121700	E	Parts for Other Equipment	0.00	45.00	0.00	0.00
124000	E	Laboratory/Scientific Supplies	0.00	29.62	0.00	0.00
124500	E	House and Cleaning Supplies	0.00	74.78	0.00	0.00
124700	E	Electrical Supplies	0.00	34.99	0.00	0.00
124900	E	Supplies - Other	0.00	761.07	0.00	0.00
124980	E	Other Equipment <100	0.00	351.82	0.00	0.00
126090	E	NC IT Equipment 100-499	0.00	2,802.72	0.00	0.00
127010	E	NC Office Furnishgs/Equip 50...	0.00	0.00	0.00	0.00
127090	E	NC IT Equipment 500-2499	0.00	18,872.24	0.00	0.00
129200	E	Printing - On Campus	0.00	83.71	0.00	0.00
132100	E	In State Travel-Employee Rel...	0.00	8,740.92	0.00	0.00
132110	E	In State Travel-Meals/Per Diem	0.00	52.00	0.00	0.00
132120	E	In State Travel-Lodging	0.00	3,180.64	0.00	0.00
Net Total			0.00	-657,536.92	0.00	0.00

Record 7 of 71

Fig 4.12 Organization Budget Status Page (FGIBDST)

UNIVERSITY OF ILLINOIS SYSTEM Detail Transaction Activity FGITRND 9.3.6 (BANUSER) (NONE)

COA: 9 Fiscal Year: 05 Index: Fund: 301020 Organization: 204002 Account: 121600 Program: 204013 Activity: Location: Period: Start Over

Commit Type: Both

DETAIL TRANSACTION ACTIVITY

Account	Organization	Program	Field	Amount	Increase (+) or Decrease (-)	Type	Document *	Transaction Date *	Activity Date *	Description
121600	204002	204013	YTD	473.90	+	PIL	PC00P2WH	04/29/2005	04/29/2005	GPCV. MICRO CENTER #151
121600	204002	204013	YTD	489.93	+	PIL	PC00P2WJ	04/29/2005	04/29/2005	Crucial Technology a division of MI
121600	204002	204013	YTD	164.50	+	PIL	PC627196	09/22/2004	09/22/2004	GPCV. BATTERY SPEC AND GOLF
Total				1,128.33	+					

Record 1 of 3

Fig 4.13 Detail Transaction Activity Page (FGITRND)

As of 24-FEB-2018
Page 1 of 18
Printed: 24-FEB-2018

University of Illinois
Encumbrance Balance
FY 2008 Period 03 Month-End Final
Fiscal Year: 2008 Period: 03 Chart of Account: 2 - University of Illinois - Chicago Fund Code: 100008 Org Code: 237000
Prog Code: 237001 Org GL Rept:

FIOL_Encumbrance_Balances
Version: Feb 2015
AITS Finance Standard Report

University of Illinois - Chicago
Chr for Molec Biol of Oral Dis
103 FY08 GRF/IF General Funds
Chr Molec Bio & OD
State Approp-GRF EAF IF

Financial Manager
Boots, Ronald Scott

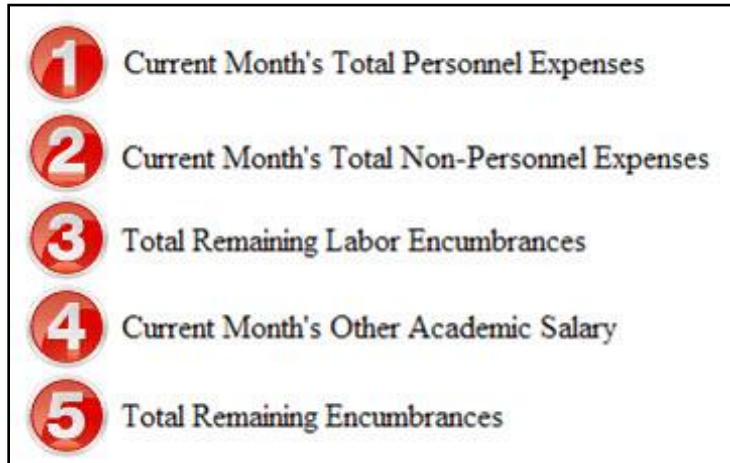
Chart	Organization	Fund	Program	Fund Type	Vendor/Description	Create Date	Last Activity	Document	Type	Item	Seq	Status	Original Amount	Payments	Adjustments	Balance	Activity	Location	
2	237000	100008	237001	1A		01-JUL-2007	August	FR080001	L	0	6023	O	141,518.70	0.00	-7,326.29	134,192.41			
						01-JUL-2007	August	FR080001	L	0	4533	O	88,807.72	0.00	-34,809.81	53,997.91			
						01-JUL-2007	August	FR080001	L	0	5552	O	79,786.35	0.00	89,014.23	168,800.58			
													310,112.77	0.00	46,878.13	356,990.90			
Total Personnel Expenses													310,112.77	0.00	46,878.13	3	356,990.90		
	124000				Fisher Scientific Company	01-JUL-2007	August	P0132442	P	0	1	O	20,000.00	-1,819.75	0.00	18,180.25			
	124000				PerkinElmer LAS Inc	01-JUL-2007	July	P0132443	P	0	1	O	2,500.00	0.00	0.00	2,500.00			
	124000				Invitrogen	01-JUL-2007	July	P0132444	P	0	1	O	3,800.00	0.00	0.00	3,800.00			
Materials and Supplies													26,300.00	-1,819.75	0.00		24,480.25		
Total Non-Personnel Expenses													26,300.00	-1,819.75	0.00		24,480.25		
Grand Total													336,412.77	-1,819.75	46,878.13	5	381,471.15		

Printed: 04-OCT-2007 05:50:42

Page 220 of 7632

Fig 4.14 Encumbrance Balances

Refer to the key below for the **Encumbrance Balances** report on the previous page.



The **Encumbrance Balances** report shows all the encumbrances on your Funds, including payroll obligations, encumbrances from purchase orders, and general encumbrances created by the unit. It provides the detail to support the balances as they appear in the **Revenue/Expense Detail Statement**. To view the details for payroll obligations, see the **Payroll Encumbrance by Person Month End** report.

The unit should review the list of encumbrances to determine if any should be adjusted or liquidated. Liquidating encumbrances that are not needed releases Funds being held in reserve, thus making the unit's available balances more accurate.

This statement:

- Reflects encumbrances in the amounts displayed under the **Original Amount** column.
- Displays the types of open encumbrances via the Type value.
- Groups encumbrances by Account codes.
- Shows the balance for each level of the Account hierarchy and the sums for each Account Type.
- Displays the grand total of all encumbrances that are posted to the C-FOP.

The **Encumbrance Balances** report is available as a month-end report in Mobius View (**FIGLENCUM#**) or as an on-demand report in the Enterprise Data Delivery and Information Environment (EDDIE) and in My-UI-Financials. The **Encumbrance Balances** report created in EDDIE and in My-UI-Financials shows only open encumbrances. Encumbrances drop from this statement after they are closed. It does not show history, so if you run the statement for a prior period, you will see only encumbrances that are still open and not ones that may have been open during that prior period.

The **Encumbrance Balances** report available in Mobius View has historical data and will show encumbrances that were open during the period for which it was run, beginning with March 2006.

As of 09-FEB-2016
Page 636 of 9,215
Period: 09-FEB-2016
Period End Date: 09-FEB-2016

University of Illinois
Payroll Encumbrance by Person
FY 2008 Period 03 Month-End Final

Fiscal Year: 2008 Period 03 Chart of Account: Fund Code: Fund Code:

Chart: 2 Organization: University of Illinois - Chicago
Fund: 237001 Program: 237001

Account Name	UIN	EC	Posn	Posn Suff	Appt Begin	Appt End Dt	Encumb Num	Encumb Item	Encumb Seq	Rate	FTE	% Time	Remaining Encumb	Activity	Location
211100	AA	C85003	00	12/19/2003			FR080001	0	6023		1.00	100			
211100	AL	C56435	00	04/01/2004			FR080001	0	6023		0.50	100			
211100	AA	C66820	00	12/19/2003			FR080001	0	6023		1.00	100			
211300	BA	C57071	00	06/12/2005			FR080001	0	4533		1.00	100			
211300	MM	C56506	S1	05/19/2007	07/31/2007		FR080001	0	4533		0.00	100			
211300	BC	C85600	00	12/19/2003			FR080001	0	4533		0.00	100			
211400	AA	C68859	00	12/19/2003			FR080001	0	5552		1.00	100			
211400	AM	C58027	00	12/19/2005	12/31/2007		FR080001	0	5552		0.10	100			
211400	AM	C66612	01	06/19/2005	06/15/2008		FR080001	0	5552		0.20	100			
211400	AA	C58039	00	02/01/2006			FR080001	0	5552		0.75	100			
211400	BC	C58155	00	01/01/2007			FR080001	0	5552		0.00	100			
211400	BA	C58073	00	04/01/2006			FR080001	0	5552		0.25	100			
211400	AA	C58118	00	06/19/2006			FR080001	0	5552		1.00	100			
211400	Other Academic Salary														
Total Personnel Encumbrances														356,890.90	

Fig 4.15 Payroll Encumbrance by Person Month End

Refer to the key below for the **Payroll Encumbrance by Person Month End** report on the previous page.

1	Current Month's Total Personnel Expenses
2	Current Month's Total Non-Personnel Expenses
3	Total Remaining Labor Encumbrances
4	Current Month's Other Academic Salary
5	Total Remaining Encumbrances

Business administrators may use **Payroll Encumbrance by Person Month End** report to reconcile open labor encumbrances on their C-FOAPALs and to assist in the management of unit Funds.

- **Payroll Encumbrance by Person Month End** – available after the successful close of each month.
- **Payroll Encumbrance by Person Pay Period** – available after each bi-weekly and monthly payroll calculation.

These statements:

- List the remaining payroll encumbrances by employee as of the date the report is run.
- Are organized by C-FOAPAL.

As of 04-FEB-2016
Page 1 of 1
Printed: 24-FEB-2016

University of Illinois
FIOL Revenue/Expense/Transfer Detail Statement
FY 2008 Period 03 Month-End Final

Fiscal Year: 2008 Period 03 Chart of Account: 2 - University of Illinois - Chicago Org Code: 284007 Fund Code: 621648
Prog Code: 191300 Org Gl. Rept: Fund Gl. Rept: Prog Gl. Rept:

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrance	Budget Bal Avail
303241	Current Use UIF Grt Revenue	0.00	-12,335.64	-12,335.64	-4,140.00	-12,335.64	0.00	0.00
	Sponsored Programs	0.00	-12,335.64	-12,335.64	-4,140.00	-12,335.64	0.00	0.00
Total Revenue		0.00	-12,335.64	-12,335.64	-4,140.00	-12,335.64	0.00	0.00
109900	Budget-FOP Sling Expense	0.00	12,335.64	12,335.64	0.00	0.00	0.00	12,335.64
109910	Budget Balance Forward-FOP Expenses	0.00	35,197.72	35,197.72	0.00	0.00	0.00	35,197.72
	Expense Budget Pool	0.00	47,533.36	47,533.36	0.00	0.00	0.00	47,533.36
129200	Printing - UI Service	0.00	0.00	0.00	11,000.01	11,000.01	0.00	-11,000.01
	Materials and Supplies	0.00	0.00	0.00	11,000.01	11,000.01	0.00	-11,000.01
142500	Meals/Refreshments/Catering	0.00	0.00	0.00	5,144.11	5,144.11	2,472.75	-7,616.86
	Services	0.00	0.00	0.00	5,144.11	5,144.11	2,472.75	-7,616.86
163010	Cap. Office Equipment -\$4999	0.00	0.00	0.00	0.00	0.00	285.69	-285.69
	Equipment/Software/Capital Lease	0.00	0.00	0.00	0.00	0.00	285.69	-285.69
Total Non-Personnel Expenses		0.00	47,533.36	47,533.36	11,000.01	16,144.12	2,758.44	28,620.80
417001	Other Intrafund Non-Grant Transfer	0.00	0.00	0.00	4,906.81	4,906.81	0.00	-4,906.81
	Non-Mandatory Transfers	0.00	0.00	0.00	4,906.81	4,906.81	0.00	-4,906.81
Total Transfers		0.00	0.00	0.00	4,906.81	4,906.81	0.00	-4,906.81
Total Indirect Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Expenses		0.00	47,533.36	47,533.36	11,000.01	16,144.12	2,758.44	28,620.80
Total Transfers		0.00	0.00	0.00	4,906.81	4,906.81	0.00	-4,906.81
Total Expenses and Transfers		0.00	47,533.36	47,533.36	15,906.82	21,050.93	2,758.44	23,713.59
Net Totals		0.00	35,197.72	35,197.72	11,766.82	8,715.29	2,758.44	23,713.59

Fig 4.16 Revenue/Expense Detail Statement that Supports Asset/Liability Detail Statement

Fiscal Year: 2008 Period: 03
Fund Code: 021648 Chart of Account: 2 - University of Illinois - Chicago Fund GL Rept:

Account	Description	PM Ending Bal	CM Change	CM Ending Bal	FY Ending Bal
51000	Claim on Cash	38,239.25	-11,766.82	26,472.43	35,187.72
Total Assets		38,239.25	-11,766.82	26,472.43	35,187.72
72000	FBIal Sponsored Programs	-35,187.72	0.00	-35,187.72	-59,170.82
85000	Revenue Control	-8,195.64	1	-12,335.64	-91,845.10
86000	Expense Control	5,144.11	11,000.01	16,144.12	47,016.83
87000	Transfer Control	0.00	4,906.81	4,906.81	88,808.57
Total Fund Balance		-38,239.25	11,766.82	-26,472.43	-35,187.72
Budget/Encumbrance Controls					
81000	Budgeted Revenue Control	8,195.64	4,140.00	12,335.64	91,845.10
82000	Budgeted Expense Control	-43,383.38	-4,140.00	-47,523.38	-151,015.82
84000	Budgeted Change to Fund Balance	35,187.72	0.00	35,187.72	59,170.82
88000	Encumbrance Control	2,768.44	0.00	2,768.44	2,515.89
88200	Reserve for Encumbrances	-2,768.44	0.00	-2,768.44	-2,515.89
89000	Commitment Control	0.00	0.00	0.00	4,224.25
89200	Reserve for Commitments	0.00	0.00	0.00	-4,224.25

N/A
Chart 2 - University of Illinois - Chicago
Fund 021648 234 UIC Engineering Annual Fund
Fund Type 4M Trust-Private Gifts
Sponsor Name N/A

Principal Investigator
Level 4
2

Fund Term Dt
Fund Exp End Dt
Project Start Dt
Project End Dt

Grant Code
Financial Manager
Budget Start Date
Budget End Date

N/A
Titl, Monica

Fig 4.17 Asset/Liability Detail Statement

Refer to the key below for the statements on the previous two pages.

- | | |
|---|---------------------------|
| 1 | Current Month's Revenues |
| 2 | Current Month's Expenses |
| 3 | Current Month's Transfers |

The **Asset/Liability Detail Statement** is the balance sheet statement used to manage and reconcile the financial activity of self-supporting, gift, plant, and agency Funds by providing asset, liability, and Fund balances.

This statement:

- Reports the balances of all Account codes for every data entry combination of Chart and Fund.
- Displays the prior month ending balances, the current month change, the current month balances, and the prior year ending balances.

Revenue, Expense, and Transfer Controls

Check for the following:

- Are the *Current Month Total Revenues* on the unit's **Revenue/Expense Detail Statement** the same as the *CM Change Revenue Control (Account Code 85000)* on the **Asset/Liability Detail Statement**?
- Are the *Year To Date Total Revenues* on the unit's **Revenue/Expense/Detail Statement** the same as the *CM Ending Bal Revenue Control (Account Code 85000)* on the **Asset/Liability Detail Statement**?
- Are the *Current Month Total Personnel and Total Non-Personnel Expenses* on the unit's **Revenue/Expense/Detail Statement** the same as the *CM Change Expense Control (Account Code 86000)* on the **Asset/Liability Detail Statement**?
- Are the *Year To Date Total Personnel and Total Non-Personnel Expenses* on the unit's **Revenue/Expense Detail Statement** the same as the *CM Ending Bal Expense Control (Account Code 86000)* on the **Asset/Liability Detail Statement**?
- Are the *Current Month Total Transfers* on the unit's **Revenue/Expense Detail Statement** the same as the *CM Change Transfer Control (Account Code 87000)* on the **Asset/Liability Detail Statement**?
- Are the *Year To Date Total Transfers* on the unit's **Revenue/Expense Detail Statement** the same as the *CM Ending Balance Transfer Control (Account Code 87000)* on the **Asset/Liability Detail Statement**?

If the *Current Month* and *Year to Date Total* revenue, expenses, and transfers on the **Revenue/Expense Statement** do not agree with the *Revenue, Expense, and Transfer Control* totals on the **Asset/Liability Detail Statement**, a misclassified C-FOAPAL is most likely involved. (See **Lesson 6: Finding "Misclassified" Transactions.**)

NOTE: If multiple Organization and/or Program codes are used with a Fund then the **Revenue/ Expense Detail Statement** for each Organization and Program code that use the Fund must be added together.

Lesson 5: Finding Balances

Finding a unit's available balance must be considered in the context of the type of Fund being reviewed. For state, ICR, and gift funds the C-FOP balance is found on the **Revenue/Expense Detail Statement**. For self-supporting Funds, the Fund Balance is found on the **Asset/Liability Detail Statement**.

NOTE: See Appendix G for the **Guide to Finding Your "Accounting String" Balance**.

State Funds

The C-FOP balance is found on the **Revenue/Expense Detail Statement**. The total *Budget Balance Available* represents the C-FOP balance. This amount is found on the row labeled *Net Totals* in the *Budget Bal Avail* column. This amount is *Current Budget* less *Year to Date* actual and *Encumbrance* amounts. A desirable *Budget Balance Available* is reflected as a positive amount. A negative *Budget Balance Available* indicates the C-FOP has a deficit balance requiring corrective action.

The details on the **Encumbrance Balances** report and the **Payroll Encumbrance by Person Month End** report should be reviewed to determine if the encumbrances are accurate. Any balance determined by deducting encumbrances is only accurate if the encumbrances are legitimate.

The *Budget Balance Available* on each row of the **Revenue/Expense Detail Statement** represents the amount budgeted for a particular Account or grouping of Accounts less *Year to Date* actual and encumbrances. These amounts identify the type of activity by Account that generated the balance.

Units do not review **Asset/Liability Detail Statement** for state Funds because one Fund is used for all units. Units use the **Revenue/Expense Detail Statement** to determine their financial status.

As of 24-FEB-2016
Page 1 of 1
Printed: 24-FEB-2016

University of Illinois
FIOL Revenue/Expense/Transfer Detail Statement
FY 2008, Period 03 Month-End Final

Fiscal Year: 2008 Period 03 Chart of Account: 2 - University of Illinois - Chicago Org Code: 237000 Fund Code: 100009
Prog Code: 237001 Org Gt. Rept: Fund Gt. Rept: Prog Gt. Rept:

Finance Standard Report

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrances	Budget Bal/Avail
21100	Regular Faculty Salary	436,500.00	0.00	436,500.00	14,747.03	41,463.11	134,162.41	260,814.45
21100	Administrative/Professional Salary	0.00	0.00	0.00	5,897.81	20,077.58	53,897.91	-74,075.49
21100	Other Academic Salary	0.00	0.00	0.00	21,914.45	42,659.73	168,300.55	-211,110.36
21500	Academic Salary	436,500.00	0.00	436,500.00	42,559.32	104,180.47	356,596.90	-34,671.37
21500	Wages-Budg Sum	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
21510	Student Hourly Wages	0.00	0.00	0.00	143.72	285.27	0.00	-285.27
	Wages	4,000.00	0.00	4,000.00	143.72	285.27	0.00	-3,704.73
	Total Personnel Expenses	440,500.00	0.00	440,500.00	42,703.04	104,475.74	356,596.90	-30,866.64
12000	Materials and Supplies-Budg Sum	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
12100	Office Supplies	0.00	0.00	0.00	161.14	229.84	0.00	-239.84
12400	Scientific and Laboratory Supplies	0.00	0.00	0.00	256.89	1,452.17	24,493.25	-25,842.42
12830	Printing - External Vendor	0.00	0.00	0.00	0.00	0.56	0.00	-0.56
	Materials and Supplies	5,000.00	0.00	5,000.00	453.03	1,712.67	24,493.25	-21,192.92
14000	Contracted Services-Budg Sum	4,500.00	0.00	4,500.00	0.00	0.00	0.00	4,500.00
14200	General Service Facilities	0.00	0.00	0.00	80.03	310.30	0.00	-310.30
14530	Freight/Express/UPS/Counter	0.00	0.00	0.00	72.05	102.29	0.00	-102.29
15010	Central Message Unit Charges	0.00	0.00	0.00	35.70	80.67	0.00	-80.67
15010	Central Long Distance Detail Bill	0.00	0.00	0.00	38.08	53.87	0.00	-53.87
15011	Central Telecom Instal Serv-Labor	0.00	0.00	0.00	167.70	167.70	0.00	-167.70
15011	Central Telecom Instal Serv-Water	0.00	0.00	0.00	2.24	2.24	0.00	-2.24
15011	Central Telephone Equip Use Charges	0.00	0.00	0.00	10.00	23.00	0.00	-23.00
15015	Central Monthly Service-Shd Phones	0.00	0.00	0.00	357.65	1,001.14	0.00	-1,001.14
15015	Central Monthly Voice Mail Service	0.00	0.00	0.00	36.00	100.90	0.00	-100.90
15016	Central Monthly Emergency Phone Serv	0.00	0.00	0.00	31.50	58.20	0.00	-58.20
	Services	4,500.00	0.00	4,500.00	830.85	1,975.20	0.00	-2,244.80
	Total Non-Personnel Expenses	9,500.00	0.00	9,500.00	1,283.88	3,687.87	24,493.25	-18,668.12
	Total Indirect Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Expenses	450,000.00	0.00	450,000.00	43,986.92	108,163.61	381,471.15	-39,534.76
	Total Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses and Transfers	450,000.00	0.00	450,000.00	43,986.92	108,163.61	381,471.15	-39,534.76
	Net Totals	450,000.00	0.00	450,000.00	43,986.92	108,163.61	381,471.15	-39,534.76

Printed: 24-FEB-2016 05:26:53

Page 1 of 1

Fig 5.1 Revenue/Expense Detail Statement – State Funds

Institutional Funds (such as ICR)

The C-FOP balance is found on the **Revenue/Expense Detail Statement**. The *Budget Balance Available* of the *Total Expenses and Transfers* represents the C-FOP balance. This amount is found on the row labeled *Total Expenses and Transfers* in the *Budget Bal Avail* column. This amount is *Current Budget* less *Year to Date* actual and *Encumbrance* amounts. A desirable *Budget Balance Available* is reflected as a positive amount. A negative *Budget Balance Available* indicates the C-FOP has a deficit balance requiring corrective action.

The details on the **Encumbrance Balances** report and the **Payroll Encumbrance by Person Month End** report should be reviewed to determine if the encumbrances are accurate. Any balance determined by deducting encumbrances is only accurate if the encumbrances are legitimate.

The *Budget Balance Available* on each row of the **Revenue/Expense Detail Statement** represents the amount budgeted for a particular Account or grouping of Accounts less *Year to Date* actual and encumbrances. These amounts identify the type of activity by Account that generated the balance.

The amount on the *Total Revenues* row represents the difference between the amount expected from Indirect Cost Recovery and the amount actual earned. This amount should not be factored into the actual balance but can be considered in estimates of how much will be earned during the remainder of the year.

Units do not review **Asset/Liability Detail Statement** for institutional Funds because one Fund is used for all units. Units use the **Revenue/Expense Detail Statement** to determine their financial status.

As of 24-FEB-2016
Page 1 of 3
Printed: 24-FEB-2016

University of Illinois
FIOL Revenue/Expense/Transfer Detail Statement
FY 2008, Period 03 Month-End Final

Fiscal Year: 2008 Period 03 Chart of Account: 1 - University of Illinois - Urbana Orig Code: 282001 Fund Code: 300250
Prog Code: 282009 Orig GL Rept: Fund GL Rept:

Finance Standard Report

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrances	Budget Bal Avail
30580	Indirect Cost Recovery Revenue	-100,000.00	0.00	-100,000.00	-8,862.76	-33,051.14	0.00	-66,908.86
	Indirect Cost Recovery	-100,000.00	0.00	-100,000.00	-8,862.76	-33,051.14	0.00	-66,908.86
Total Revenues		-100,000.00	0.00	-100,000.00	-8,862.76	-33,051.14	0.00	-66,908.86
21000	Academic Salaries-Budg Sum	19,000.00	0.00	19,000.00	0.00	0.00	0.00	19,000.00
21100	Administrative/Professional Salary	0.00	0.00	0.00	584.74	584.74	0.00	-584.74
21140	Other Academic Salary	0.00	0.00	0.00	3,892.87	3,892.87	15,013.45	-18,906.32
21200	Academic Salary	19,000.00	0.00	19,000.00	3,892.87	4,477.61	15,013.45	-451.06
21200	Assistant Salaries-Budg Sum	17,000.00	0.00	17,000.00	0.00	0.00	0.00	17,000.00
21220	Research Assistant Salary	0.00	0.00	0.00	0.00	0.00	14,536.00	-14,536.00
212210	Research Asst Recog Tuition Waiver	0.00	0.00	0.00	1,817.00	1,817.00	0.00	-1,817.00
21300	Assistant Salary	17,000.00	0.00	17,000.00	1,817.00	1,817.00	14,536.00	647.00
21300	Staff Salaries-Budg Sum	14,000.00	0.00	14,000.00	0.00	0.00	0.00	14,000.00
213200	Staff Technical Salary	0.00	0.00	0.00	-3,724.89	0.00	27,785.45	-27,785.45
215100	Staff Salary	14,000.00	0.00	14,000.00	-3,724.89	0.00	27,785.45	-13,785.45
215100	Student hourly wages	0.00	0.00	0.00	259.33	397.71	0.00	-397.71
215100	Wages	0.00	0.00	0.00	259.33	397.71	0.00	-397.71
219000	Faculty Staff Benefit Cost-Budg Sum	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
219120	SURS Retirement Benefit	0.00	0.00	0.00	451.34	451.34	4,600.09	-5,052.23
219210	Medicare Matching Payment	0.00	0.00	0.00	15.06	15.06	0.00	15.06
219220	Employer Paid Health/Life/Den Insur	0.00	0.00	0.00	56.30	56.30	600.59	-676.89
219235	Graduate Assistants Health Benefit	0.00	0.00	0.00	26.88	967.33	9,539.88	-10,527.21
219235	Benefit Costs	0.00	0.00	0.00	90.85	90.85	726.80	-817.65
	Benefit Costs	0.00	0.00	0.00	134.97	1,615.52	15,488.16	-7,103.98
Total Personnel Expenses		60,000.00	0.00	60,000.00	2,379.28	8,308.14	72,823.08	-21,131.20
109910	Budget Balance Forward-FOP Expense	0.00	41,259.02	41,259.02	0.00	0.00	0.00	41,259.02
120000	Expense Budget Pool	0.00	41,259.02	41,259.02	0.00	0.00	0.00	41,259.02
120010	Materials and Supplies-Budg Sum	0.00	225.00	225.00	0.00	0.00	0.00	225.00
120100	Budget Balance Forward-Mat/Supp	7,000.00	0.00	7,000.00	0.00	0.00	0.00	7,000.00
121100	Office Supplies	0.00	0.00	0.00	971.65	1,821.80	0.00	-1,821.80
121300	Information Technology Supplies	0.00	0.00	0.00	0.00	30.00	0.00	-30.00
121700	Parts for Other Equipment	0.00	0.00	0.00	2,836.52	3,341.51	0.00	-3,341.51
124000	Scientific and Laboratory Supplies	0.00	0.00	0.00	157.96	369.93	4,888.99	-5,168.92
124300	Food Supplies	0.00	0.00	0.00	28.57	28.57	0.00	-28.57

Printed: 24-FEB-2016 05:35:14 Page 1 of 3

Fig 5.2 Revenue/Expense Detail Statement – ICR Funds – Page One

As of 24-FEB-2016
Page 2 of 3
Printed: 24-FEB-2016

University of Illinois
FIOL Revenue/Expense/Transfer Detail Statement
FY 2008 Period 03 Month-End Final

Fiscal Year: 2008 Period 03 Chart of Account: 1 - University of Illinois - Urbana Orig Code: 282001 Fund Code: 200250
Prog Code: 282009 Orig Gt. Rept. Fund Gt. Rept. Prog Gt. Rept.

FIOL Revenue/Expense/Transfer Detail Statement
Version APR 2014
Finance Standard Report

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrances	Budget Bal Avail
N/A								
Chart	1							
Organization	282001							
Fund	200250							
Program	282009							
Fund Type	2C							
Sponsor	N/A							
University of Illinois - Urbana	Administration	7,000.00	235.00	7,235.00	3,994.70	5,531.81	4,853.59	-3,165.40
Level	6							
Principal Investigator				500.00	0.00	0.00	0.00	500.00
Fund Exp End Dt				0.00	0.00	509.25	0.00	-509.25
Project Start Dt				0.00	528.70	528.70	0.00	-528.70
Project End Dt				0.00	1,866.95	3,665.95	0.00	-3,665.95
Budget Start Date				0.00	2,495.65	4,703.90	0.00	-4,203.90
Budget End Date				0.00	0.00	0.00	0.00	28,587.00
Materials and Supplies		32,500.00	-3,943.00	28,557.00	0.00	0.00	0.00	-1,059.89
Travel/Vehicle Operations-Bldg/Sum		0.00	0.00	0.00	532.68	1,029.89	0.00	-313.46
130000	Travel/Vehicle Operations-Bldg/Sum	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132000	Outside Travl Employee Reimburmnt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132400	Outside Travl Payment to Vendor	0.00	0.00	0.00	528.70	528.70	0.00	-528.70
132500	Travel NonEE Payment to Vendor	0.00	0.00	0.00	1,866.95	3,665.95	0.00	-3,665.95
Transportation Services		500.00	0.00	500.00	2,495.65	4,703.90	0.00	-4,203.90
140000	Contracted Services-Bldg/Sum	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142100	Facilities Operation/Maint Services	0.00	0.00	0.00	532.68	1,029.89	0.00	-1,059.89
142500	Meas/Refr/Instrum/Calibrating	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142900	Other General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143000	Photocopier Rental	0.00	0.00	0.00	744.00	744.00	5,276.00	-4,000.00
143301	Parking Space Rental	0.00	0.00	0.00	0.00	0.00	217.14	-217.14
145100	Postage/Postal Charges	0.00	0.00	0.00	0.00	224.50	0.00	-224.50
145200	Mailing/Distribution Center	0.00	0.00	0.00	35.22	106.23	0.00	-106.23
145300	Freight Express/UPS Courier	0.00	0.00	0.00	4.05	12.21	0.00	-12.21
145900	Employee Moving Expense Reimb	0.00	0.00	0.00	76.52	186.70	0.00	-186.70
146200	Printing Services	0.00	0.00	0.00	826.09	826.09	0.00	-826.09
146301	Copying Services at Copy Centers	0.00	0.00	0.00	280.00	280.00	0.00	-280.00
146400	Photographic/Microfilm Services	0.00	0.00	0.00	0.00	11.00	0.00	-11.00
147400	Sol/Lab Eq Repair/Maint Non-FS/FM	0.00	0.00	0.00	162.00	271.00	0.00	-271.00
147500	Furniture/Office Eq R/M Non-FS/FM	0.00	0.00	0.00	0.00	55.45	2,042.65	-2,098.10
150104	Central Directory Assistance	0.00	0.00	0.00	0.00	214.20	0.00	-214.20
150107	Conference Call	0.00	0.00	0.00	1.40	11.20	0.00	-11.20
150109	Central Long Distance Detail Bill	0.00	0.00	0.00	-189.08	0.00	0.00	0.00
150117	Central Service to Multiline Phones	0.00	0.00	0.00	295.19	494.66	0.00	-494.66
150150	Central Monthly Service-Sig Phones	0.00	0.00	0.00	11.35	34.05	0.00	-34.05
150151	Central Monthly Service-Mail Service	0.00	0.00	0.00	2,734.84	6,162.24	0.00	-6,162.24
150190	Central Telecom Charge-Credit-Other	0.00	0.00	0.00	67.56	189.56	0.00	-189.56
150361	Central Pager Service	0.00	0.00	0.00	60.00	60.00	0.00	-60.00
Services		32,500.00	-3,943.00	28,557.00	5,774.58	13,242.84	7,535.79	7,778.27
Total Non-Personnel Expenses		40,000.00	37,541.02	77,541.02	12,284.93	23,478.65	12,384.33	41,687.99
Total Indirect Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Expenses		100,000.00	37,541.02	137,541.02	14,644.21	31,796.79	85,217.44	20,536.79

Printed: 24-FEB-2016 09:35:14 Page 2 of 3

Fig 5.3 Revenue/Expense Detail Statement – ICR Funds – Page Two

Self-Supporting Funds

The Fund Balance is found on the **Asset/Liability Detail Statement**. The Fund Balance indicates the activity's balance and is found on the row labeled *Total Fund Balance* in the *CM Ending Bal* column. If this balance is reflected on the statement as a negative number, this represents a good or desirable balance. If the number is reflected as a positive amount, the balance is a deficit. In accounting terms, a negative number indicates the Fund Balance has a desirable credit balance; a positive Fund Balance reflects an undesirable debit balance. Note that a desirable cash balance has a debit or positive balance. A deficit cash balance has a credit or negative balance.

Outstanding encumbrances do not reduce the Fund Balance, so the *Encumbrance Control* total (Account 88000) and the *Total Fund Balance* must be netted together to determine the Unencumbered Fund Balance. For example, a desirable Fund Balance is reflected on the statement as a negative number (credit balance) and the *Encumbrance Control* total is reflected on the statement as a positive number (debit balance). The *Encumbrance Control* total is added to the *Total Fund Balance*, therefore reducing the Fund Balance. If the resulting Unencumbered Fund Balance is a negative number (credit balance) this represents a good or desirable balance. If the number is positive (debit balance) then the balance is a deficit. Using the statement following this section:

Total Fund Balance	-13,233.20	
Encumbrance Control	<u>66,551.91</u>	
Unencumbered Fund Balance	53,318.71	Deficit balance

The details on the **Encumbrance Balances** report and the **Payroll Encumbrance by Person Month End** report should be reviewed to determine if the encumbrances are accurate. Any balance determined by deducting encumbrances is only accurate if the encumbrances are legitimate.

Fund Balance (*CM Ending Total Fund Balance*) represents *PM (Prior Month) Ending Balance* plus current month revenue less current month expenses and transfers. Mathematically, the *PM Ending Total Fund Balance*, plus *CM Change 85000 Revenue Control*, plus *CM Change 86000 Expense Control*, plus *CM Change 87000 Transfer Control* yields the *CM Ending Total Fund Balance*. Using the statement following this section:

Prior Month Ending Fund Balance	-32,999.49
Current Month Revenue Control	- 7,110.38
Current Month Expense Control	2,596.77
Current Month Transfer Control	<u>24,279.90</u>
Current Month Ending Fund Balance	-13,233.20

The *Total PY Ending Fund Balance* is reflected as the current year's beginning Fund Balance, Account code beginning with 7, in the *PM Ending Bal* and *CM (Current Month) Ending Balance* columns.

On the **Revenue/Expense Detail Statement**, the *Budget Balance Available* for self-supporting Funds, unlike state and institutional Funds, is viewed by Account code or grouping of Accounts to compare actual to budgeted activity. Budget for self-supporting Funds is an estimate of the activity for the fiscal year. It does not represent spending authority. The total *Budget Balance Available* amount reported in the *Net Totals* row reflects a comparison of budgeted to actual net income.

As of 20-FEB-2016
Page 1 of 1
Printed: 20-FEB-2016

University of Illinois
Asset Liability Detail Statement
FY 2008, Period 03 Month-End Final
Fiscal Year: 2008 Period: 03
Fund Code: 301212 Chart of Account: 1 - University of Illinois - Urbana Fund GL Rept.

Account	Description	FM Ending Bal	CM Change	PY Ending Bal	Grant Code	NIA
61000	Claim on Cash	33,889.25	-20,756.05	13,233.20		
Total Assets		33,889.25	-20,756.05	13,233.20		
61000	Accounts Payable System	-662.76	662.76	0.00		
61000	Accrued Payroll	0.00	0.00	0.00		
Total Liabilities		-662.76	662.76	0.00		
71000	FBI Stores and Service	-38,537.95	0.00	-38,537.95		
80000	Revenue Control	-7,282.43	-7,110.38	-14,392.81		
86000	Expense Control	10,820.89	2,596.77	13,417.66		
87000	Transfer Control	0.00	24,279.90	24,279.90		
Total Fund Balance		-32,889.49	19,788.29	-13,233.20		
Budget/Encumbrance Controls						
81000	Budgeted Revenue Control	0.00	58,283.00	58,283.00		
82000	Budgeted Expense Control	0.00	-58,283.00	-58,283.00		
86000	Encumbrance Control	42,289.92	24,251.99	66,551.91		
88200	Reserve for Encumbrances	-42,289.92	-24,251.99	-66,551.91		

Fig 5.5 Asset/Liability Detail Statement – Self-Supporting Funds

Gift Funds

The C-FOP balance is found on the **Revenue/Expense Detail Statement**. The total *Budget Balance Available* represents the C-FOP balance. This amount can be found on the row labeled *Total Expenses and Transfers* in the *Budget Bal Avail* column. This amount is *Current Budget* less *Year to Date* actual and *Encumbrance* amounts. A desirable *Budget Balance Available* will be reflected as a positive amount. A negative *Budget Balance Available* indicates the C-FOP has a deficit balance requiring corrective action.

The details on the **Encumbrance Balances** report and the **Payroll Encumbrance by Person Month End** report should be reviewed to determine if the encumbrances are accurate. Any balance determined by deducting encumbrances is only accurate if the encumbrances are legitimate.

The *Budget Balance Available* on each row of the **Revenue/Expense Detail Statement** represents the amount budgeted for a particular Account or grouping of Accounts less *Year to Date* actual and encumbrances. These amounts identify the type of activity by Account that generated the balance.

See the OBFS Training Center for information regarding Foundation training courses for those who work with gift Funds.

www.obfs.uillinois.edu

[Training Center > Other Training Resources](#)

As of 25-FEB-2016
Page 1 of 1
Printed: 25-FEB-2016

University of Illinois
FIOL Revenue/Expense/Transfer Detail Statement
FY 2008, Period 03 Month-End Final

Fiscal Year: 2008 Period 03 Chart of Account: 2 - University of Illinois - Chicago Org Code: 264007 Fund Code: 621648
Prog Code: 191300 Org GL Rept: Fund GL Rept: Prog GL Rept:

FIOL Revenue/Expense/Transfer Detail Statement
Version APR 2014
Finance Standard Report

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year To Date	Encumbrance	Budget Bal Avail
303241	Current Use Uff Gnt Revenues	0.00	-12,335.64	-12,335.64	-4,140.00	-12,335.64	0.00	0.00
	Sponsored Programs	0.00	-12,335.64	-12,335.64	-4,140.00	-12,335.64	0.00	0.00
Total Revenues		0.00	-12,335.64	-12,335.64	-4,140.00	-12,335.64	0.00	0.00
109900	Budget-FOP String Expense	0.00	12,335.64	12,335.64	0.00	0.00	0.00	12,335.64
109910	Budget Balance Forward-FOP Expense	0.00	35,187.72	35,187.72	0.00	0.00	0.00	35,187.72
	Expense Budget Pool	0.00	47,523.36	47,523.36	0.00	0.00	0.00	47,523.36
125200	Printing - UJ Service	0.00	0.00	0.00	11,000.01	11,000.01	0.00	-11,000.01
142500	Materials and Supplies	0.00	0.00	0.00	11,000.01	11,000.01	0.00	-11,000.01
	Mass Refreshments/Catering	0.00	0.00	0.00	0.00	5,144.11	2,472.75	-7,616.86
	Services	0.00	0.00	0.00	0.00	5,144.11	2,472.75	-7,616.86
163010	Cap Office Equipment ->45999	0.00	0.00	0.00	0.00	0.00	285.69	-285.69
	Equipment/Software/Capital Lease	0.00	0.00	0.00	0.00	0.00	285.69	-285.69
Total Non-Personnel Expenses		0.00	47,523.36	47,523.36	11,000.01	16,144.12	2,758.44	28,620.80
417001	Other Intrafund Non-Mand Transfer	0.00	0.00	0.00	4,906.81	4,906.81	0.00	-4,906.81
	Non-Mandatory Transfers	0.00	0.00	0.00	4,906.81	4,906.81	0.00	-4,906.81
Total Transfers		0.00	0.00	0.00	4,906.81	4,906.81	0.00	-4,906.81
Total Indirect Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Expenses		0.00	47,523.36	47,523.36	11,000.01	16,144.12	2,758.44	28,620.80
Total Transfers		0.00	0.00	0.00	4,906.81	4,906.81	0.00	-4,906.81
Total Expenses and Transfers		0.00	47,523.36	47,523.36	15,906.82	21,050.93	2,758.44	23,713.95
Net Totals		0.00	35,187.72	35,187.72	11,766.82	8,715.28	2,758.44	23,713.95

Fig 5.6 Revenue/Expense Detail Statement – Gift Funds

Lesson 6: Finding “Misclassified” Transactions

A misclassified C-FOAPAL is a combination of FOP that does not conform to C-FOAPAL design rules. For state and ICR Funds, the first 3 digits of the Organization code and the first 3 digits of the Program code should match. For self-supporting Funds, the first 3 digits of the Fund title should match the first 3 digits of the Organization code and the first 3 digits of the Program code. For grants and gift Funds, the first 3 digits of the Fund title should match the first 3 digits of the Organization code and a generic (starts with 19) Program code is used.

C-FOAPAL Design Matrix

	First 3 Digits Organization Code	First 3 Digits Fund Title	First 3 Digits Program Code	
State Funds	Matches			Matches
ICR Funds	Matches			Matches
Self-Supporting Funds	Matches	Matches		Matches
Grant Funds	Matches	Matches	Generic	
Gift Funds	Matches	Matches	Generic	

The Misclassified C-FOAPAL report in EDDIE includes those FOP transactions by Chart, Organization, and fiscal year which contain discrepancies in departments associated with the Fund, Organization, and Program code. This report can assist departments in identifying misclassified transactions for correction. An example of a misclassified C-FOAPAL is when a department’s Organization code does not match the 3 digit code in a Fund title. The discrepancy could be created by a data entry error, resulting in misclassified or unintentional transactions. This report identifies the discrepancy so it can be corrected.

This report includes the department titles of the Fund, Organization, and Program codes used in the transactions. It also includes the user ID or application that entered the transaction. When correcting a misclassified C-FOAPAL, please remember to contact any other departments involved.

Following are the steps for running the Misclassified C-FOAPAL report:

1. Access EDDIE at: <https://eddie.ds.uillinois.edu>.
2. Click **Log In to EDDIE**.
3. Type your **User Name**. This is your Net ID, for example: *jsmith*.
4. Type your **Password**.
5. Click the **Log On** button.
6. Click the **Documents** tab.
7. Click the **Categories** section on the left side.
8. Click the plus sign next to **Corporate Categories** to expand it.
9. Click the plus sign next to **Finance** to expand it.
10. Click **Operating Ledger**.
11. Double-click **FIOL_Misclassified_FOAPAL**.
12. Click the **Refresh** button at the top.
13. Select the appropriate **1 Digit Chart** (for example, 2 for Chicago) from the list of values and click the **Add** (right arrow) button.
14. Click **3 Digit ORGN Code**. Select it from the list of values or enter the appropriate value in the blank field and then click the **Add** (right arrow) button.
15. Click **4 Digit Fiscal Year**. Select it from the list of values or enter the appropriate value (for example, 2016 for FY 2016) in the blank field and then click the **Add** (right arrow) button.
16. Click the **OK** button to display the report.

MISCLASSIFIED FOP TRANSACTIONS BY ORG - FISCAL YEAR

CHART: 1 ORG: 707 FISCAL YEAR: 2008

Last Refreshed: 8/22/2008

ORG	CFOP	Fund Type	Fund Title	Organization Title	Program Title	Fiscal Period	DOC	Date	OL Detail Descriptive Text	User ID	Budget	Revenue	Expense	Encumbrance	Reservation
707	1-300011-707004-707001	3A	100 Payroll Suspense - Department	Inst of Aviation-Opr	Inst of Aviation-St	03	F0096199	9/6/2007	HR Payroll 2007 Bw 18 0	approvck		520.00			
		3A	100 Payroll Suspense - Department	Inst of Aviation-Opr	Inst of Aviation-St	03	F0096901	9/6/2007	HR Payroll 2007 Bw 18 1	approvck		-620.00			
										Sum:		0.00			
	1-300011-707004-707001	3E	701 Ser F&S Clearing	Inst of Aviation-Opr	F&S Clearing	07	J0693846	1/29/2008	clearing number 00012890	retharm1		311.40			
		3E	701 Ser F&S Clearing	Inst of Aviation-Opr	F&S Clearing	07	J0693972	1/29/2008	clearing number 00012900	retharm1		375.10			
		3E	701 Ser F&S Clearing	Inst of Aviation-Opr	F&S Clearing	07	J0697222	1/31/2008	J0693846 FOP cor	stebertb		-311.40			
		3E	701 Ser F&S Clearing	Inst of Aviation-Opr	F&S Clearing	07	J0697230	1/31/2008	J0693972 FOP cor	stebertb		-375.10			
		3E	701 Ser F&S Clearing	Inst of Aviation-Opr	F&S Clearing	11	J0691168	5/29/2008	P-C40S-4EN org cor	stebertb		-440.00			
		3E	701 Ser F&S Clearing	Inst of Aviation-Opr	F&S Clearing	11	P-C40S-4EN	5/14/2008	P-C40S-4EN org cor	stebertb		440.00			
									P-CV: SOCIETY FOR COLLE	pc052894d					
										Sum:		-0.00			
	1-301095-707004-707006	3E	531 Ser Typhoon Usage	Aviatio Flight Training	Aviation Stories	07	I2374944	1/16/2008	Chatman, Jimmie	approvck		4.27			
		3E	531 Ser Typhoon Usage	Aviatio Flight Training	Aviation Stories	08	J0696036	2/22/2008	To correct fund on 12/29/494.1	lbarattle		-4.27			
		3E	531 Ser Typhoon Usage	Aviatio Flight Training	Aviation Stories	12	I2690772	6/30/2008	Chatman, Jimmie	approvck		4.24			
										Sum:		4.24			
	1-301628-707002-707012	3Q	663 Rev Willard Airport	Institute of Aviation	Inst of Aviation-Spec	10	I2445911	4/22/2008	OfficeMax Incorporated	approvck		74.76		-74.76	
		3Q	663 Rev Willard Airport	Institute of Aviation	Inst of Aviation-Spec	10	P0176270	4/4/2008	OfficeMax Incorporated	riblak		74.76			
		3Q	663 Rev Willard Airport	Institute of Aviation	Inst of Aviation-Spec	11	J0692303	5/30/2008	Moving 62460961 to appropriate	lbarattle		-74.76			
										Sum:		0.00			
	1-301679-707002-707013	3Q	348 Rev ITCS Ed Newsletter	Aviatio Flight Training	Flight Oper Clearing	05	F0104672	11/21/2007	C-5986 151	approvck		3,084.00			
		3Q	348 Rev ITCS Ed Newsletter	Aviatio Flight Training	Flight Oper Clearing	06	J0672205	12/10/2007	Correcting C-5986 151, cash	lbarattle		-3,084.00			
										Sum:		0.00			
	1-301679-707002-707013	3Q	563 Rev Summer Lab Conf	Aviatio Flight Training	Aviation House Unus	06	J0697618	2/22/2008	Correcting Fund on C2306831	lbarattle		51.19		-51.19	
		3Q	563 Rev Summer Lab Conf	Aviatio Flight Training	Aviation House Unus	08	J0697631	2/22/2008	Correcting 0007018	lbarattle		51.19			
										Sum:		0.00			
	1-301792-707002-707012	3Q	563 Rev Summer Lab Conf	Aviatio Flight Training	Aviation Stories	07	I2309831	1/25/2008	United Parcel Service(UPS)	approvck		51.19			
		3Q	563 Rev Summer Lab Conf	Aviatio Flight Training	Aviation Stories	08	J0697644	2/22/2008	Correcting Fund on C2306831	lbarattle		-51.19			
										Sum:		0.00			
	1-301792-707002-707012	3Q	320 Rev NCSA Training	Aviatio Flight Training	Aviation Stories	12	F0000426	6/9/2008	Credit Card Payments	approvck		11.25			
		3Q	320 Rev NCSA Training	Aviatio Flight Training	Aviation Stories	12	J0696517	6/30/2008	Correcting 6208 6-P000426.8	lbarattle		-11.25			
		3Q	320 Rev NCSA Training	Aviatio Flight Training	Aviation Stories	14	AR007317	6/30/2008	Acct Visa/MC POS Disc Fee	approvck		0.02			
										Sum:		0.00			
	1-301942-707002-707012	3Q	707 Rev Flight Oper Clea	Prof Conf-Underdook	F108 C&I General	03	P-C40A3E	9/13/2007	CDW/C&I Inc	pe-65645691		471.85			
		3Q	707 Rev Flight Oper Clea	Prof Conf-Underdook	F108 C&I General	04	J0698394	10/26/2007	Rogue FOP	retawart		-471.85			
		3Q	707 Rev Flight Oper Clea	Prof Conf-Underdook	F108 C&I General	05	P0494146	11/30/2007	Res: 94952 Days: 1 Miles: 279	approvck		136.32			
		3Q	707 Rev Flight Oper Clea	Prof Conf-Underdook	F108 C&I General	06	J0693068	12/20/2007	Rogue FOP	retawart		-136.32			
		3Q	707 Rev Flight Oper Clea	Prof Conf-Underdook	F108 C&I General	07	J0696376	1/31/2008	Rogue FOP	retawart		-0.03			
										Sum:		-0.03			
										Total Sum:		-0.03	4.23		0.00

This report includes the FOP transactions by chart, organization and fiscal year which contain discrepancies in departments associated with the fund, organization, or program code. This report can assist departments in identifying misclassified transactions for correction.

Fig 6.1 Misclassified C-FOAPALs Report

Additional Resources for Misclassified C-FOAPALS

Use the Operating Ledger Summary in EDDIE to search for misclassified C-FOAPALS. Generate this report for each Fund the department has using wildcards (*) for Organization and Program parameters. The resulting report will list all of the FOP combinations that use the Fund entered. The department can then determine if any misclassified C-FOAPALS are present using the FOAPAL Design Matrix. This method also allows the department to identify internal misclassified C-FOAPALS.

Ways to Prevent the Creation of Misclassified C-FOAPALS

- Request Index codes for C-FOPs with no overrides for segments.
- Request that Fund codes default the Organization and Program codes when used in Banner transactions. (This cannot be done for state, ICR, MSP and Fed App. Funds.)
- For journal voucher transactions, use the **Journal Voucher Quick** page (**FGAJVCQ**) instead of the **Journal Voucher Entry** page (**FGAJVCD**) or the **Journal Voucher Mass Entry** page (**FGAJVCM**) whenever possible. This page's segment fields show code descriptions.
- When doing Banner transactions, check the C-FOAPAL used. Note that the first three digits of the Program code belonging to a state, ICR or self-supporting Fund should match the three-digit Organization code. Program codes that belong to other types of Funds will typically begin with **19**.
- Units that charge other units (self-supporting organizations and units doing other types of charges) should do their own journal voucher transactions instead of giving their C-FOPs to the units receiving the services.
- Create unit procedures to monitor the correct input and submission of Banner transactions. For example, with requisitions and journal vouchers, the Originator could put the transaction document **In Process** and another person could review the transaction for accuracy before the transaction is sent to posting.

Lesson 7: Helpful Hints

Business administrators have the responsibility to identify financial problems and correct errors. Administrators may use available tools to find details of transactions that have posted to their Funds in error. These tools, along with the practice of keeping accurate unit internal records, provide considerable assistance in the reconciliation process.

This lesson explains these tools in the context of resolving particular scenarios.

What Tool Do I Use To...?	Use This Tool	Reference Location
Identify a type of document on the Revenue/Expense Transactions report beginning with two letters?	JV Feeder Document Prefixes Report	Lesson 4 – Understanding Finance & Payroll Statements
Query year-to-date summary information by C-FOAPAL?	Organization Budget Status (FGIBDST) OR Executive Summary (FGIBDSR)	Lesson 4 – Understanding Finance & Payroll Statements
Look up my Fund’s General Ledger balance with the computed current Fund Balance?	Trial Balance Summary (FGITBSR)	Accounting & Financial Reporting Training Retrieving General Ledger Reports
Look up my Fund’s General Ledger balance without the computed current Fund Balance?	General Ledger Trial Balance (FGITBAL)	Accounting & Financial Reporting Training Retrieving General Ledger Reports
Find details about a transaction?	Detail Transaction Activity (FGITRND) OR Document Retrieval Inquiry (FGIDOCR) OR General Text Entry (FOATEXT)	Lesson 4 – Understanding Finance & Payroll Statements OR Accounting & Financial Reporting Training Journal Voucher Processing
Identify a Fund that was used with my unit’s Organization and Program codes?	Fund Code Maintenance (FZMFUND)	Lesson 7 – Helpful Hints
Find out who owns an Organization code?	Organization Code Maintenance (FZMORGN)	Lesson 7 – Helpful Hints
Find the person who made an incorrect transaction against my C-FOAPAL?	Document Approval History (FOIAPPH)	Lesson 4 – Understanding Finance & Payroll Statements

What Tool Do I Use To...?	Use This Tool	Reference Location
Correct a finance transaction that has an incorrect C-FOAPAL string?	Journal Voucher Entry (FGAJVCD) OR Journal Voucher Mass Entry (FGAJVCM) OR Journal Voucher Quick (FGAJVCQ)	Lesson 7 – Helpful Hints OR Accounting & Financial Reporting Training Journal Voucher Processing
Correct a payroll transaction that has an incorrect C-FOAPAL string?	Labor Redistribution (PZAREDS)	Payroll & Earnings Training Labor Redistribution (PR130)
Find misclassified C-FOAPALs associated with my Funds?	Misclassified FOAPAL report in EDDIE	Lesson 6 – Finding “Misclassified” Transactions

Fund Code Maintenance Page (*FZMFUND*)

Scenario: I need to identify a Fund that was used with my unit’s Organization and Program codes.

If an unknown Fund was used with your unit’s Organization and Program codes, use the **Fund Code Maintenance page (*FZMFUND*)** to discover which unit owns the Fund.

1. Type ***FZMFUND*** in the **Search** field in Banner and press ENTER.
2. Click the **Filter** button.
3. Type the Chart code in the **Chart of Accounts** field.
4. Type the Fund code in the **Fund** code field.
5. Click the **Go** button to display the three-digit Organization code of the unit shown in the Fund Title.

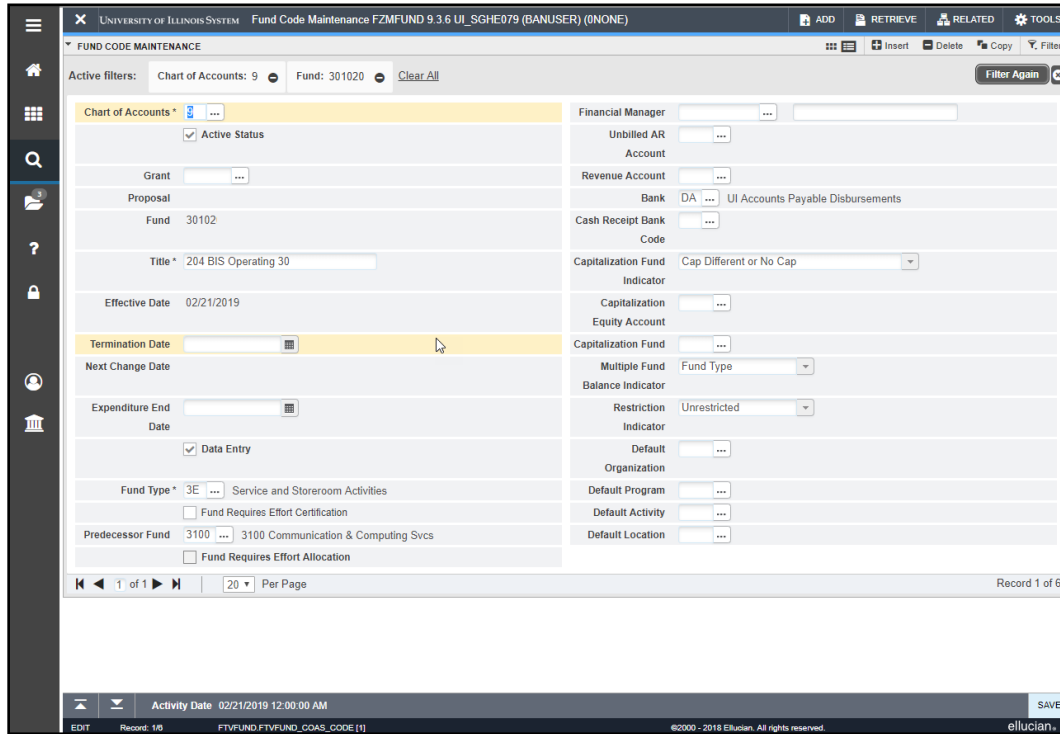


Fig 7.1 Fund Code Maintenance Page (*FZMFUND*)

Note the default Organization and Program codes associated with this Fund. These are the only codes the unit intends to use with this Fund code.

NOTE: If information on this page is not up-to-date, send an e-mail to uas@uillinois.edu.

To Find the Financial Manager's Name:

1. Select **Personnel Information** from the **Tools** menu.
2. Click the **Close** button to return to the main menu.

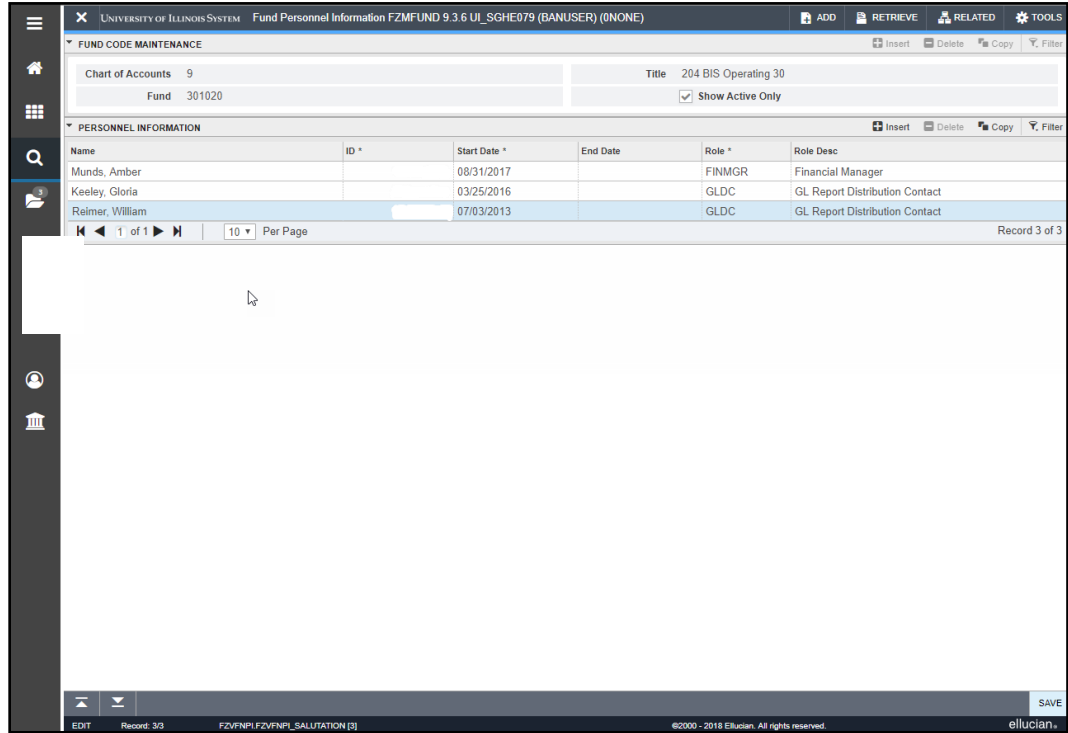


Fig 7.2 Personal Information on Fund Codes Page (FZMFUND)

NOTE: If information on this page is not up-to-date, send an e-mail to uas@uillinois.edu.

Organization Code Maintenance Page (FZMORGN)

Scenario: I need to find out who owns an Organization code.

Use the **Organization Code Maintenance** page (FZMORGN) to find the Financial Manager for the Organization code involved.

1. Type **FZMORGN** in the **Search** field in Banner and press ENTER.
2. Click the **Filter** button.
3. Type the Chart code in the **Chart of Accounts** field (if necessary).
4. Type the Organization code in the **Organization** code field.
5. Click the **Go** button to display the name of the unit.

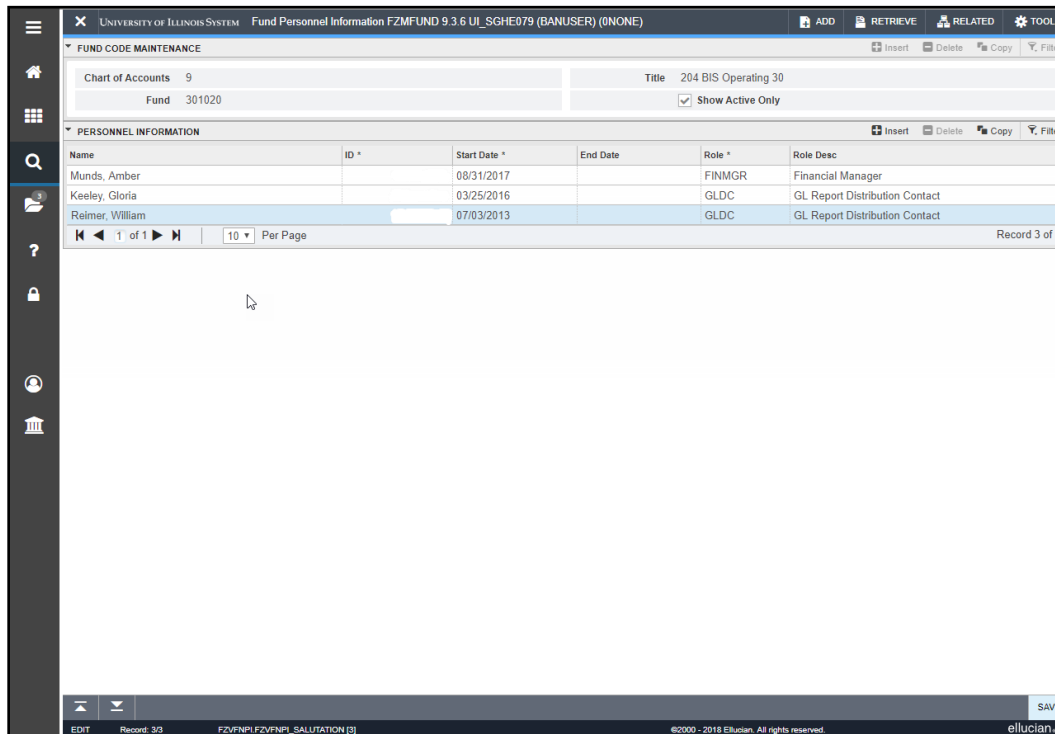


Fig 7.3 Organization Code Maintenance Page (FZMORGN)

NOTE: If information on this page is not up-to-date, send an e-mail to uas@uillinois.edu.

To Find the Financial Manager's Name:

1. Select **Personnel Information** from the **Tools** menu.
2. Click the **Close** button to return to the main menu.

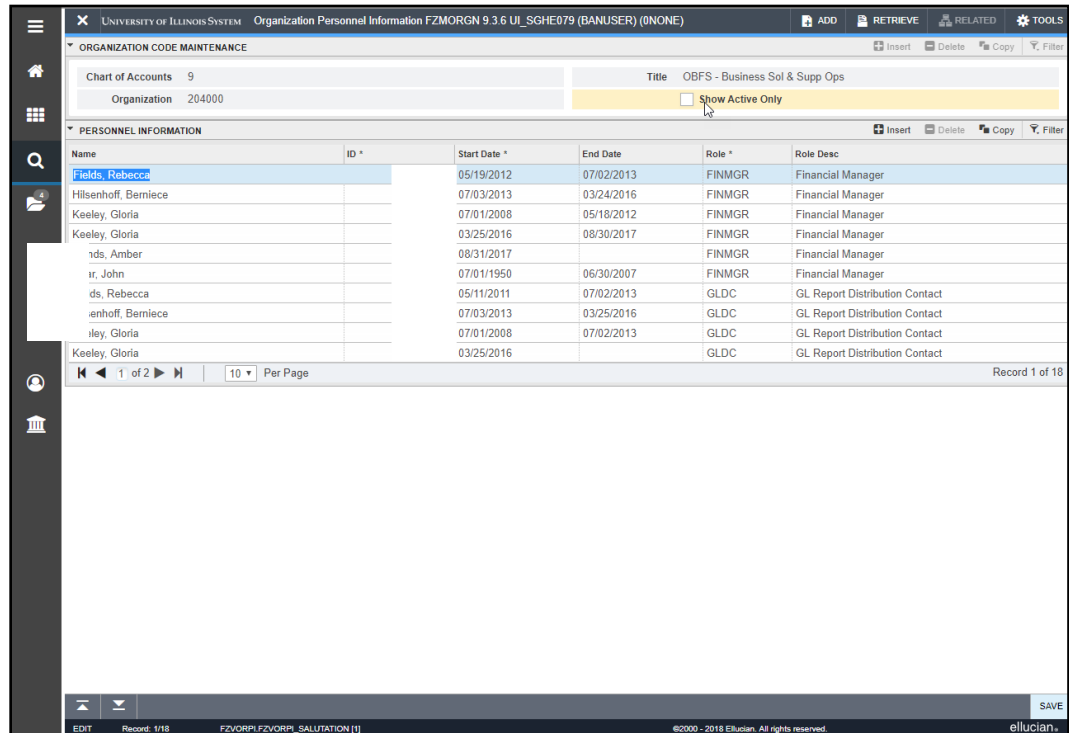


Fig 7.4 Organization Code Maintenance Page (FZMORGN) – Personnel Information on Organization Codes Section

NOTE: If information on this page is not up-to-date, send an e-mail to uas@uillinois.edu.


- Journal Voucher Entry Page (FGAJVCD)**
- Journal Voucher Mass Entry Page (FGAJVCM)**
- Journal Voucher Quick Page (FGAJVCQ)**

Scenario: *I need to correct a transaction that has an incorrect C-FOAPAL code.*

If your unit posted the transaction incorrectly, correct the error by creating and posting a journal voucher. You need to provide the correct C-FOAPAL codes, debit and/or credit amounts, and the document number of the original transaction to the person correcting the mistake.

Understanding University Financial Statements and the Reconciliation Process

The following graphic shows how one unit took care of an incorrectly posted expense on one of its C-FOAPALs. They noticed the problem while reconciling a C-FOP.



University of Illinois at
Urbana-Champaign
Operation and Maintenance
Division
Job Cost Voucher
Run Date: 09/08/2004
Voucher Number: PJ092646
Range: 05/31/2004 thru
06/29/2004

O&M Charge Number: 0682-048
Department: 0682 STATE NATURAL HISTORY SURVEY
FOAPAL: 1 600204 875000 142100 191100
Obligations: \$0.00
 AG 01CA-11242343-107

Account 0682-048 Summary								
Accounting Period	PJ Number	Status	Labor Cost	Labor Overhead	Stock	Purchased Material	Transfers	Total
JUN 2004	PJ092646	Closed	\$18.53	\$5.37	\$0.00	\$0.00	\$0.00	\$23.90

If you have questions about charges, contact O&M Accounting Office at 333-1469.
 For technical problems accessing this page, contact O&M Computer Help Desk at 244-6350.
 [E-Mail as CSV File]

Summary Costs for O&M Change Number: 0682-048 Fiscal Period: JUN 2004						
Work Order	Labor Cost	Labor Overhead	Stock	Purchased Material	Transfers	Total
Work Order: 9606900 [Life-To-Date] NATIONAL SOYBEAN RESEARCH CENTER (M&C)						
Building: 00124 (NATIONAL SOYBEAN RESEARCH CENTER (NSRC))						
Step: 1 REFILL (4) LIQUID NITROGEN TANKS. PICK UP AT EASB LOADING DOCK. FOR ROOM 137. MS/MS 40446 C6974/CHNGED FROM 1565-042 PER LEELEN SOLTER/10/15/02/LI						
Status: IN-PROCESS Room: 137 Room Type: LABORATORY Contact: MS. PHILLIPS 3-6656						
Type: STANDING Shop: TRANSPORTATION						
	\$18.53	\$5.37	\$0.00	\$0.00	\$0.00	\$23.90
Totals for Work Order: 9606900	\$18.53	\$5.37	\$0.00	\$0.00	\$0.00	\$23.90
Grand Totals:	\$18.53	\$5.37	\$0.00	\$0.00	\$0.00	\$23.90

Document No. J Amount: \$ 23.90

DEBIT INFORMATION

CFOAP: 1-600204-875000-142100-875000
 DESCRIPTION: O&M SVCS 0682-048 PJ092646

CREDIT INFORMATION

CFOAP: 1-600204-875000-142100-191100
 DESCRIPTION: same as above

Reason for transfer: *incorrect program code provided to O&M*

Completed by: _____ (NAME) _____ (DATE)

Fig 7.5 Posted Expense Correction Paperwork

On the bottom of the paper, the person reconciling her statements explained that her unit had inadvertently given Facilities and Services the incorrect Program code. The transaction was then posted by Facilities and Services' feeder system using the incorrect C-FOAPAL. The person recorded the correct C-FOAPAL to be debited and the C-FOAPAL to be credited, the amount, and the reason that should be included in the document text (**FOATEXT**) of the new journal voucher. They kept this page with its note attached to the bottom in its files after posting the journal voucher that corrected the error. The person who posted the correcting journal voucher also added the same information to the document text (**FOATEXT**) of the original journal voucher.

Course Review Activity

1. Place the reconciliation guidelines in sequential order.

- Track and reconcile transactions from all source systems.
- Resolve discrepancies.
- Reconcile all C-FOP combinations by Organization code.
- Identify discrepancies.
- Maintain records of all transactions processed by the unit.
- Trace revenue, expenses and transfers.

2. Are the following C-FOP strings misclassified C-FOAPALs? (Y)es, (N)o, or (II)nsufficient Information

- 1-100009-709002-790002
- 4-457089-440000-191300
- 2-301203-606000-606002 Fund title: 606 Double Knot Repair
- 9-622415-210000-210201

3. Which of the steps are required to correct a misclassified C-FOAPAL you created? (Check all that apply.)

- Delete the original transaction.
- Create a new journal voucher.
- Include the original document # in the document text (FOATEXT).
- All of the above

9. Using the Reconciliation Guidelines in Lesson 3 Step 4 (pg. 8), compare the Revenue/Expense Detail Statement for 1-624421-40000-191300 to the Asset/Liability Detail Statement. What are your conclusions?

10. What is the current balance of Fund 624421?

University of Illinois
FIOL Revenue/Expense/Transfer Transactions
FY 2009 Period 02 Month-End Final

FIOL Revenue/Expense/Transfer Transactions
Version: Dec 2015
Finance Standard Report

Fiscal Year: 2009 Period: 02 Chart of Accounts: 1 - University of Illinois - Urbana Fund Code: 301780 Org Code: 444011
Prog Code: 444038 Org GL Rept: Fund GL Rept: Prog GL Rept

N/A

Chart 1 University of Illinois - Urbana
Organization 444011 Vet Farm Swine Res 6
Fund 301780 444 Rev Vet Research Far
Program 444038 Vet Research Farm
Fund Type 30 Departmental Activities
Sponsor N/A

Level 7
4
3
2

Principal Investigator
Fund Term Dt
Fund Exp End Dt
Project Start Dt
Project End Dt
Budget Start Date
Budget End Date

Grant Code N/A
Financial Manager Kennedy, Sara Laraine
Indirect Cost Rate Indirect Cost Basis

Account	Description	Date	RC	Document #	Seq	Purchase Order Code	Doc Ref	Deposit #	Budget	Actual	Encumbrances	Activity	Location
120000	FY09 COA1 Bud Dev Roll	26-AUG-2008	299	L0000024	4,423				35,100.00				
120000	Materials and Supplies-Budg/Sum								35,100.00				
122000	3 305070000 BOOT X-LARGE	15-AUG-2008	100F	VH010372	1		00119060			55.44			
122000	Medical/Hospital Supplies									55.44			
124600	Genetiporc USA	06-AUG-2008	INEI	I2615919	1	P0188373				251.00		-251.00	
124600	Aug 08 Feed Mill chgs	31-AUG-2008	100	J1020955	8					7,571.00			
124600	Mirandas	15-AUG-2008	PIL	PCADUSFO	1					15.97			
124600	GPCV, FARM & FLEET OF URB	15-AUG-2008	PIL	PCADUSF1	1					53.28			
124600	GPCV, AG SUPPLY, INC	22-AUG-2008	PIL	PCADUZE#	1					375.12			
124600	Farm and Garden Supplies									8,286.37		-251.00	
130000	FY09 COA1 Bud Dev Roll	26-AUG-2008	299	L0000024	4,424				500.00				
130000	Travel/Vehicle Operations-Budg/Sum								500.00				
133800	4401-032 AUG 2009	31-AUG-2008	100F	P-039866	1		PJ142992			121.50			
133800	Automotive Repair/Maintenance									121.50			
140000	FY09 COA1 Bud Dev Roll	26-AUG-2008	299	L0000024	4,425				500.00				
140000	Contracted Services-Budg/Sum								500.00				

University of Illinois
FIOL Revenue/Expense/Transfer Detail Statement
FY 2009 Period 02 Month-End Final

Chart of Account: 1 - University of Illinois - Urbana
Org Code: 44011 Fund Code: 301780
Prog Code: 44033 Orig GL Rept: Fund GL Rept

FIOL Revenue/Expense/Transfer Detail Statement
Version: APR 2014
Finance Standard Report

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrance	Budget Bal Avail
N/A								
Chart	1	University of Illinois - Urbana	Level	Principal Investigator	Fund Term Dt	Grant Code	N/A	
Organization	444011	Veri Farm Swine Res 6	7		Fund Exp End Dt	Financial Manager	Kennedy, Sara Laraine	
Fund	301780	444 Res Vet Research Fsr	4		Project Start Dt	Indirect Cost Rate	Indirect Cost Base	
Program	444033	Vet Research Farm	3		Project End Dt			
Fund Type	30	Departmental Activities	2		Budget Start Date			
Sponsor	N/A				Budget End Date			
210000	Staff Salaries-Budg Sum	32,000.00	0.00	32,000.00	0.00	0.00	0.00	32,000.00
213800	Other Staff Salary	0.00	0.00	0.00	2,389.82	3,465.30	27,723.49	-31,188.79
215000	Staff Salary	32,000.00	0.00	32,000.00	2,389.82	3,465.30	27,723.49	811.21
215200	Wage-Budg Sum	4,500.00	0.00	4,500.00	0.00	0.00	0.00	4,500.00
	Academic/Grad Hourly Wages	0.00	0.00	0.00	135.00	265.00	0.00	-265.00
	Wages	4,500.00	0.00	4,500.00	135.00	265.00	0.00	4,235.00
218000	Faculty Staff Benefit Cost-Budg Sum	13,400.00	0.00	13,400.00	0.00	0.00	0.00	13,400.00
218100	SURS Retirement Benefit	0.00	0.00	0.00	237.55	344.46	2,980.23	-3,324.74
218210	Medicare Matching Payment	0.00	0.00	0.00	32.86	47.67	401.99	-449.66
218220	Employer Paid Health/Life/Den Insur	0.00	0.00	0.00	488.09	723.90	5,638.96	-6,384.76
218240	Workers Compensation Contribution	0.00	0.00	0.00	45.45	67.15	0.00	-67.15
	Benefit Costs	13,400.00	0.00	13,400.00	801.95	1,155.08	9,021.23	3,193.69
Total Personnel Expenses		49,900.00	0.00	49,900.00	3,326.77	4,915.38	36,744.72	8,239.90
120000	Materials and Supplies-Budg Sum	39,100.00	0.00	39,100.00	0.00	0.00	0.00	39,100.00
121100	Office Supplies	0.00	0.00	0.00	0.00	40.27	0.00	-40.27
122000	Medical/Hospital Supplies	0.00	0.00	0.00	55.44	55.44	0.00	-55.44
124600	Farm and Garden Supplies	0.00	0.00	0.00	8,266.37	15,867.58	5,019.14	-20,866.72
124900	Supplies - Other	0.00	0.00	0.00	0.00	132.28	0.00	-132.28
	Materials and Supplies	39,100.00	0.00	39,100.00	8,321.81	16,055.57	5,019.14	17,985.29
130000	Travel/Vehicle Operations-Budg Sum	500.00	0.00	500.00	0.00	0.00	0.00	500.00
133000	Automotive Repair/Maintenance	0.00	0.00	0.00	121.50	286.23	0.00	-286.23
	Transportation Services	500.00	0.00	500.00	121.50	286.23	0.00	213.77
140000	Contracted Services-Budg Sum	500.00	0.00	500.00	0.00	0.00	0.00	500.00
	Services	500.00	0.00	500.00	0.00	0.00	0.00	500.00
Total Non-Personnel Expenses		40,100.00	0.00	40,100.00	8,443.31	16,351.80	5,019.14	18,699.06
Total Indirect Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Expenses		90,000.00	0.00	90,000.00	11,770.08	21,297.18	41,763.86	26,838.96

University of Illinois
FIOL Revenue/Expense/Transfer Detail Statement
FY 2009 Period 02 Month-End Final

FIOL Revenue/Expense/Transfer Detail Statement
Version: APR 2014
Finance Standard Report

Fiscal Year: 2009 Period 02 Chart of Account: 1 - University of Illinois - Urbana
Prog Code: 191300 Org GL Rept: Fund GL Rept: Fund Code: 624421

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrances	Budget Bal Avail
303240	UIF Endowment Gift Revenue	0.00	-5,421.00	-5,421.00	-903.50	-903.50	0.00	-4,517.50
	Sponsored Programs	0.00	-5,421.00	-5,421.00	-903.50	-903.50	0.00	-4,517.50
	Total Revenue	0.00	-5,421.00	-5,421.00	-903.50	-903.50	0.00	-4,517.50
105900	Budget-FOP String Expense	0.00	5,421.00	5,421.00	0.00	0.00	0.00	5,421.00
105910	Budget Balance Forward-FOP Expense	0.00	2,862.97	2,862.97	0.00	0.00	0.00	2,862.97
	Expense Budget Pool	0.00	8,283.97	8,283.97	0.00	0.00	0.00	8,283.97
146300	Copying/Duplicating Services	0.00	0.00	0.00	0.00	68.75	0.00	-68.75
146301	Copying Services at Copy Centers	0.00	0.00	0.00	56.20	56.20	0.00	-56.20
	Services	0.00	0.00	0.00	56.20	124.95	0.00	-124.95
166110	Books-University Library Collection	0.00	0.00	0.00	144.18	638.73	0.00	-638.73
166120	Subscriptions/Periodicals-Univ Libr	0.00	0.00	0.00	18.49	881.99	0.00	-881.99
	Equipment Software/Capital Lease	0.00	0.00	0.00	162.67	1,520.72	0.00	-1,520.72
	Total Non-Personnel Expenses	0.00	8,283.97	8,283.97	216.87	1,645.67	0.00	6,638.30
	Total Indirect Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Expenses	0.00	8,283.97	8,283.97	216.87	1,645.67	0.00	6,638.30
	Total Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses and Transfers	0.00	8,283.97	8,283.97	216.87	1,645.67	0.00	6,638.30
	Net Totals	0.00	2,862.97	2,862.97	-654.83	742.17	0.00	2,120.80

Fund Code: 624421 Chart of Account: 1 - University of Illinois - Urbana Fund GL Rept:

Fiscal Year: 2009 Period: 02

Account	Description	PM Ending Bal	CM Change	CM Ending Bal	FY Ending Bal
51000	Claim on Cash	1,438.17	635.63	2,071.80	2,882.97
Total Assets		1,438.17	635.63	2,071.80	2,882.97
72000	FBal Sponsored Programs	-2,882.97	0.00	-2,882.97	-3,455.73
85000	Revenue Control	0.00	-903.50	-903.50	-5,343.00
86000	Expense Control	1,426.80	257.87	1,684.67	5,635.76
Total Fund Balance		-1,438.17	-635.63	-2,071.80	-2,882.97
Budget/Encumbrance Controls					
81000	Budgeted Revenue Control	0.00	5,421.00	5,421.00	5,343.00
82000	Budgeted Expense Control	-2,882.97	-5,421.00	-8,283.97	-8,798.73
84000	Budgeted Change to Fund Balance	2,882.97	0.00	2,882.97	3,455.73

N/A
Chart 1 - University of Illinois - Urbana
Fund 624421 540 Parapsych Purcha
Fund Type 4M Trust-Private Gifts
Sponsor Name N/A
Level 4
Principal Investigator
Fund Term Dt
Fund Exp End Dt
Project Start Dt
Project End Dt
Grant Code N/A
Financial Manager Edwards, Susan A
Budget Start Date
Budget End Date

Course Summary

In this course, you have learned how to:

- Identify the major types of U of I System Funds.
- Explain the role of Account codes in ensuring accurate financial transactions.
- Explain the role Account codes play in financial reporting.
- Apply the guidelines established for the reconciliation of University financial statements to unit records.
- Identify ways to detect and prevent misclassified C-FOAPALs.
- Identify Fund Balances for all Fund Types using the **Revenue/Expense Detail Statement** and the **Asset/Liability Detail Statement**.
- Use Banner query pages to resolve discrepancies in the reconciliation process.
- Interpret the system's standard financial statements and their relationships with each other.
 - **Revenue/Expense Transactions**
 - **Payroll Expense by Person Month End**
 - **Revenue/Expense Detail Statement**
 - **Encumbrance Balances**
 - **Payroll Encumbrance by Person Month End**
 - **Asset/Liability Detail Statement**

Glossary

Term	Description
Account	A code representing revenue, expenditures, asset, liability, equity, and transfers.
Account Type	A two-digit code reflecting the logical classification of Accounts with similar characteristics or uses, such as assets, liabilities, equity, revenue, and expenses.
Activity	An optional C-FOAPAL segment for use in tracking non-budget control financial activities. The activity is usually short in duration.
Adopted Budget	The original budget amount from the previous fiscal year.
Auxiliary Fund	Auxiliary enterprise activities furnish services primarily to individual students, faculty, or staff, and charge fees directly related to the service. University departments and the general public may also be served. These activities are essential elements in support of the system's programs and contribute significantly to the realization of its program objectives. Examples are student union, housing, bookstores, etc.
Base Budget	The previous year's original budget plus all permanent (recurring) adjustments.
Budget Development	A Web-based application for viewing and entering the new fiscal year's budgets in a distributed setting.
C-FOAPAL (or FOAPAL)	Chart, Fund, Organization, Account, Program, Activity, and Location are the seven components that represent the Chart of Account (COA) structure.
Chart	A one-digit code for a university or major accounting entity, used to facilitate financial reporting.
Cumulative Change	The running sum of all increases and decreases to a line item during budget development.
Data-Entry Code	A characteristic of a C-FOAPAL code that can be used in a financial transaction that is posted to the appropriate ledger(s). Budget line items use data entry codes, and are rolled to the Operating Ledger as journal vouchers for an adopted budget.
Debits and Credits	The University of Illinois System uses double entry accounting which requires that the total amount for debits and credits are equal. Each Banner account balance is expressed as either a debit or a credit. Every accounting transaction must include both a debit and a credit. Debits (+) increase expense and asset balances and credits (-) decrease such balances. Conversely, revenue and liability balances are increased by credits (-) and decreased by debits (+)
Dental Service Plan (DSP)	A Fund that receives monies from the sale of dental services. It is a self-supporting Fund and is also called a Practice Plan.
Encumbrance	Encumbrances specifically set aside funding to pay for projected non-payroll and non-purchase order expenses. All general encumbrances are classified as reservations of budgeted Funds in Banner. There is no classification between different types of encumbrances, such as commitments and obligations.
Equity	The net value of an asset or business (assets minus liabilities). In College and University Accounting, referred to as Fund Balance.
Financial Manager	The person assigned the accountability or responsibility for the management of the Fund code.
FOP	Fund, Organization and Program.

Understanding University Financial Statements and the Reconciliation Process

Term	Description
FOAPAL (or C-FOAPAL)	Chart, Fund, Organization, Account, Program, Activity, and Location are the seven components that represent the Chart of Account (COA) structure.
Fund	A segment of the C-FOAPAL accounting string. A Fund maintains a Fund balance and a cumulative record of the sources and uses of monies.
Fund Type	Fund Code types used to classify and aggregate Fund Code Data.
General Ledger	The General Ledger module is the core of the Finance System. General Ledger supports comprehensive Fund accounting, including general encumbrance accounting.
Hierarchy	A hierarchy in C-FOAPAL code segment reflects the relationships among its levels and supports roll-up reporting. The Fund, Organization, Account, Program, and Location codes are organized using reporting relationships between the different levels of codes.
Implicit Approval	Type of approval in Banner that assumes approval from the originator of the transaction for a particular approval queue. Transaction automatically forwards to posting for documents with no established approval queues or to next Approver.
Location	An optional segment of the C-FOAPAL string primarily used with, but not limited to, the Fixed Asset module to designate physical places or sites, such as building and room number.
Lock	A setting that a higher-level Organization uses to prevent users in lower-level Organizations from changing their budgets.
Medical Service Plan (MSP)	A Fund that receives monies from the sale of medical services. It is a self-supporting Fund and is also called a Practice Plan.
Misclassified FOAPAL	A C-FOAPAL created that uses any combination of improper C-FOP segment codes; e.g., a Fund code from one department with an Organization and Program code from another department.
Nursing Service Plan (NSP)	A Fund that receives monies from the sale of nursing services. It is a self-supporting Fund and is also called a Practice Plan.
Operating Ledger	The Operating Ledger stores cumulative totals of revenue, expense and transfer transactions on a fiscal year basis and is updated as transactions are posted so it has real-time totals.
Organization	A segment of the C-FOAPAL accounting string used to identify a functional reporting unit (such as a school, college or department) with discrete financial activities.
Permanent Budget	The balance amounts for permanent budget dollars.
Practice Plan	A self-supporting Fund used by the medical services. It is another term for <i>Service Plans</i> used at UIC.
Program	A segment of the C-FOAPAL accounting string that determines the use of monies at the expenditure level. Program designates NACUBO functional classifications, e.g., instruction, research, public service, institutional support and sub-classifications.
Reconciliation	The act of balancing the department's statements with the transactions it conducted during the month or year.
Roll over	Funds that are earmarked for the same purpose when the new fiscal year begins.

Understanding University Financial Statements and the Reconciliation Process

Term	Description
Roll-Up Code	A characteristic of a C-FOAPAL code that is used only to aggregate information about lower-level entities in a hierarchy, for reporting purposes. A roll-up C-FOAPAL code cannot be used in a financial transaction that is posted to a ledger.
Self Balancing	Refers to an item that will balance itself so the amount of debit entries equals the amount of credit entries.
Self-Supporting Fund	Self-supporting Funds are established by departments that support their operations with revenue generated through the sale of products or services. These special revenue-generating Funds require accounting and management practices that are different from the ones used to manage other Funds. There are five types of self-supporting Funds: Auxiliary Enterprises, Educational Activity, Independent Operations, Service Activities, and Hospitals.
Service Plan Funds (also known as Practice Plan Funds)	Self-supporting Funds approved by the Board of Trustees under the State of Illinois statutes to bill and collect for health care professional services provided at system facilities at UIC. These include the Medical Service Plans (MSPs), Nursing Service Plans (NSPs), and Dental Service Plans (DSPs). These Funds come under special accounting requirements.
Temporary Budget	The cumulative balance of temporary budget and changes.

Answer Key

1. **Place the reconciliation guidelines in sequential order.**
 - 2 Track and reconcile transactions from all source systems
 - 6 Resolve discrepancies
 - 3 Reconcile all C-FOP combinations by Organization code
 - 5 Identify discrepancies
 - 1 Maintain records of all transactions processed by the unit
 - 4 Trace revenue, expenses and transfers

2. **Are the following C-FOP strings misclassified C-FOAPALs? (Y)es, (N)o, or (II)nsufficient Information**
 - Y 1-100009-709002-790002
 - II 4-457089-440000-191300
 - N 2-301203-606000-606002 Fund title: 606 Double Knot Repair
 - Y 9-622415-210000-210201

3. **Which of the steps are required to correct a misclassified FOAPAL you created?**
 - Delete the original transaction
 - X Create a new journal voucher
 - X Include the original document # in the document text (FOATEXT)
 - All of the above

4. Which of the following Fund Types would you use the Revenue/Expense Detail Statement to find the available balance?

X State

Self Supporting

X Gift

X ICR

5. Match these documents with the appropriate description.

C PR060001

A. Invoice

E P0132444

B. P-Card

B PC086033

C. Payroll

A I0089687

D. Journal Voucher

D J1003548

E. Purchase Order

6. What type of document is VH010372; what department initiated it; and who would I contact for more information?

Feeder document

UIUC Vet Med Hospital Storeroom

Julie Shirley, Arthur Siegel, April Edwards

7. List the person who completed J1020955.

Myra Early

8. What are the purchase order number and vendor for the encumbrance with a remaining balance of \$5,019.14 in the Farm and Garden Supplies Account Code (124600)?

Genetiporc USA

9. Using the Reconciliation Guidelines in Lesson 3 Step 4 (pg. 8), compare the Revenue/Expense Detail Statement for 1-624421-540000-191300 to the Asset/Liability Detail Statement. What are your conclusions?

The expenses from the Revenue/Expense Detail Statement do not match the Expense Control from the Asset/Liability Detail Statement. There is a misclassified FOAPAL.

10. What is the current balance of Fund 624421?

\$6,638.30

Appendix A: OBFS Resources

OBFS Training Center

The OBFS Training Center aims to meet units' needs for training, knowledge, and understanding of the OBFS systems, policies, and processes. From its website, you may access information on types and availability of courses, register for classes, access online training, and download training materials. Visit the OBFS Training Center at <http://www.obfs.uillinois.edu> and click the **Training Center** link. Then check out these helpful links:

- Click the **Course Registration** link to register for an OBFS training course.
- Check the **Curriculum Guide** to help identify OBFS courses and prerequisites you should take.

OBFS News Center

If you wish to receive announcements from the OBFS functional unit sponsoring the content of this course, subscribe to the Accounting and Financial Reporting announcements at the OBFS News Center as outlined below:

1. Go to the OBFS home page at <http://www.obfs.uillinois.edu>.
2. Click **Sign up for email updates!** (See the link on the lower right side of the page.)
3. Select the following topic: **Finance**

Accounting & Financial Reporting Courses

Materials for the following courses are available from the OBFS Training Center Web site when you go to <http://www.obfs.uillinois.edu> and click the **Training Center** link. Then click the **Job Aids & Training Materials** link to see information regarding these courses:

- Journal Voucher Processing
- Retrieving General Ledger Reports
- General Encumbrances
- Understanding University Financial Statements & the Reconciliation Process
- Introduction to Self-Supporting Funds
- Reporting for Managers
- Managing Self-Supporting Funds
- Property Accounting – Introduction to Property Accounting (FA 101)
- Property Accounting – FABweb Additions and Updates (FA 102)
- Property Accounting – FABweb Transfers and Disposals (FA 103)
- Property Accounting – Equipment Loans and Other Transfers (FA 104)
- Property Accounting – Physical Inventory of Equipment (FA 105)
- Property Accounting – FABweb Batch Upload
- Other – Account Code Search
- Other – Fiscal Control and Internal Auditing Act (FCIAA) Certification
- Other – How to Request New Fund, Program, or Index Codes
- Other – Misclassified FOAPAL Reports in EDDIE
- Other – Multiple-Year Labor Encumbering

Appendix B: Support and Resources Summary

Financial Reporting Contacts

For further information regarding the interpretation of financial statements, contact:

Jason Bane, Senior Business and Financial Coordinator
University Accounting & Financial Reporting, 217-206-7848
jabane@uillinois.edu

For questions about correcting misclassified C-FOAPALs, contact:

University Accounting Services
uas@uillinois.edu
217-333-4568

For questions about the Finance standard reports in EDDIE, contact:

Jason Bane, Senior Business and Financial Coordinator
University Accounting & Financial Reporting, 217-206-7848
jabane@uillinois.edu

For questions about using EDDIE, EDDIE access, or the DS Query Clearinghouse, contact:
Decision Support at 217-244-6419

To report problems using any of the Finance report tools, contact:

AITS Service Desk at 217-333-3102 or 312-996-4806 or
servicedeskait@uillinois.edu

Additional Resources

OBFS Web site:

<http://www.obfs.uillinois.edu/>

Accounting & Financial Reporting Web site:

[OBFS Home > Accounting & Financial Reporting](#)

OBFS Banner Alerts and Resources Web page:

[OBFS Home > Alerts and Resources](#)

EDDIE

<https://eddie.ds.uillinois.edu>

Mobius View

<https://mobiusview.apps.uillinois.edu/mobius/view>

Appendix C: Field Definitions

Revenue/Expense Transactions Active Fields – Output

Field Name	Definition
Fiscal Year (FY)	Fiscal year of report.
Period	Period(s) of report.
Chart	Identifies University or major accounting entity. 1=Urbana. 2=Chicago. 4=Springfield. 9=System Offices.
Organization	Identifies functional reporting units.
Fund	Identifies a source of revenue.
Program	Identifies NACUBO function.
Fund Type	Fund Type code that corresponds to the selected Fund code.
Fund Type Description	Description of Fund Type.
Org Level	The hierarchy level of the selected Organization code.
Fund level	The hierarchy level of the selected Fund code.
Program Level	The hierarchy level of the selected Program code.
Fund Type Level	The hierarchy level of the displayed Fund Type code.
Financial Manager	The person with fiscal responsibility for the Organization.
Principal Investigator	The person responsible for the sponsored project award as specified in the award documents. Fund, Organization, and Program segments can have Principal Investigators.
Fund Term Dt	Fund Termination date. After this date, only administrative staff with proper authority/security can process transactions on the Fund.
Fund Exp End Dt	Fund Expenditure End Date. The date on which transactions can no longer be processed on the Fund. This date stops approved administrative personnel from processing transactions. The field is left blank at Fund creation.
Project Start Dt	The begin date of the sponsored project award period as specified in the award documents. This date cannot be changed after grant transactions are posted.
Project End Dt	The end date of the sponsored project award period as specified in the award documents. The project end date can be changed at any time, but cannot be changed past the termination date.
Grant Code	User-defined or system-assigned grant identification code.
Indirect Cost Rate	The actual rate that the sponsoring agency must contribute towards the indirect costs.
Indirect Cost Basis	The amount to which the indirect cost rate is applied.
Sponsor	An outside unit that awards grant(s).
Account	Designates asset, liability, equity, revenue, expenditure, and transfers.
Description	Account code description.
Date	Transaction date.
RC	Rule code.

Field Name	Definition
Document	Banner document number.
Purchase Order Code	Purchase Order number associated with the paid invoice.
Seq	Sequence number of transaction within a Banner document.
Doc Ref	Document reference is used to relate a specific transaction to some other document or transaction.
Deposit	Deposit number.
Budget	Budget amounts.
Actual	Actual Revenue/Expenses/Transfers amounts.
Encumbrances	Encumbrance amounts.
Activity	Activity code.
Location	Location code.
Sub-Total for Account Code	A calculation of the total transactions for each Account code.
Total Revenues	Total revenue-Account Type 3x.
Total Personnel Expenses	Total personnel-Account Type 2x.
Total Non-Personnel Expenses	Total non-personnel-Account Type 1x excluding Account Type "1A".
Total Indirect Expenses	Total F&A cost and Tuition Remission-Account Type "1A".
Total Direct Expenses	Total Personnel Expenses and total Non-Personnel Expenses-Account Types 2x and 1x w/o Account Type "1A".
Total Transfers	Total Mandatory and Non-Mandatory Transfers-Account Type 4x.
Total Expenses and Transfers	Total Indirect Expenses, total Direct Expenses, and total Transfers-Account Types 1x including "1A", 2x, and 4x.
Net Totals	Total Revenues, Total Personnel Expense, Total Non-Personnel Expenses, Total Indirect Expenses, and Total Transfers-Account Types 1x including "1A", 2x, 3x and 4x.

Payroll Expense by Person Active Fields – Output

Pay Period Format

Field Name	Definition
Fiscal Year	Fiscal year of report.
Pay Year	Calendar year of report.
Pay ID	BW (Bi-weekly) or MN (Monthly).
Pay No	A number issued to uniquely identify a period within a calendar year.
Chart	Identifies University or major accounting entity. 1=Urbana. 2=Chicago. 4=Springfield. 9=System Offices.
Organization	Identifies functional reporting units.
Fund	Identifies a source of revenue.
Program	Identifies NACUBO function.

Understanding University Financial Statements and the Reconciliation Process

Field Name	Definition
Status Indicator for Fund, Organization, and Program	"A" indicates code is active.
Grant Code	User-defined or system-assigned grant identification code.
Grant Start Date	The beginning of the grant's fiscal timeline.
Grant End Date	The end of the grant's fiscal timeline.
Financial Manager	The person with fiscal responsibility for the Organization.
Principal Investigator	The person responsible for the sponsored project award as specified in the award documents. Fund, Organization and Program segments can have Principal Investigators.
Account	Designates asset, liability, equity, revenue, expenditure, and transfers.
Name	Employee's name.
UIN	University Identification Number.
EC	Employee class. Employee grouping based on shared attributes, such as benefits and leave accruals.
Posn	Position. An approved slot that a Unit holds.
Posn Suff	Position Suffix. This field indicates whether there is more than one job for the selected position number.
Pay Cat	Pay Category. A=Gross Pay. D=Fringe Expense.
Pay Seq	Numbers that uniquely identify pay events. Any transaction applied to a pay event is assigned a sequence number. The original pay event is zero (0).
FTE	FTE is the Full-Time Equivalent value.
Pay Period Code	Pay Year, Pay ID and Pay No.
Pay Period Begin Dt	Beginning date of pay period.
Pay Period End Dt	Ending date of pay period.
Hours	Hours paid.
Fringe Rate	Rate of fringe expense calculation.
Amount	Expense amount.
Doc Num	Banner document number.
Activity	Activity code corresponding to the encumbrance document.
Location	Location code corresponding to the encumbrance document.
Sub Total	A calculation of the total transactions for each Account code.
Total Personnel Expense	The total of all Account codes.

Month End Format

Field Name	Definition
Fiscal Year	Fiscal year of report run.
Start Date	Beginning of month.
End Date	End of month.

Understanding University Financial Statements and the Reconciliation Process

Field Name	Definition
Chart	Identifies University or major accounting entity. 1=Urbana. 2=Chicago. 4=Springfield. 9=System Offices.
Organization	Identifies functional reporting units.
Fund	Identifies a source of revenue.
Program	Identifies NACUBO function.
Grant Code	User-defined or system-assigned grant identification code.
Grant Start Date	The beginning of the grant's fiscal timeline.
Grant End Date	The end of the grant's fiscal timeline.
Financial Manager	The person with fiscal responsibility for the Organization.
Principal Investigator	The person responsible for the sponsored project award as specified in the award documents. Fund, Organization and Program segments can have Principal Investigators.
Account	Designates asset, liability, equity, revenue, expenditure, and transfers.
Name	Employee's name.
UIN	University Identification Number.
EC	Employee class. Employee grouping based on shared attributes, such as benefits and leave accruals.
Posn	Position. An approved slot that a Unit holds.
Posn Suff	Position Suffix. This field indicates whether there is more than one job for the selected position number.
Pay Cat	Pay Category. A=Gross Pay. D=Fringe Expense.
Pay Seq	Numbers that uniquely identify pay events. Any transaction applied to a pay event is assigned a sequence number. The original pay event is zero (0).
FTE	FTE is the Full-Time Equivalent value.
Pay Period Code	Pay Year, Pay ID and Pay No.
Pay Period Begin Dt	Beginning date of pay period.
Pay Period End Dt	Ending date of pay period.
Hours	Hours paid.
Fringe Rate	Rate of fringe expense calculation.
Amount	Expense amount.
Doc Num	Banner document number.
Activity	Activity code corresponding to the encumbrance document.
Location	Location code corresponding to the encumbrance document.
Sub Total	A calculation of the total transactions for each Account code.
Total Personnel Expense	The total of all Account codes.

Revenue/Expense Detail Statement Active Fields – Output

Field Name	Definition
Fiscal Year (FY)	Fiscal year of report.
Period	Period(s) of report.
Chart	Identifies University or major accounting entity. 1=Urbana. 2=Chicago. 4=Springfield. 9=System Offices.
Organization	Identifies functional reporting units.
Fund	Identifies a source of revenue.
Program	Identifies NACUBO function.
Fund Type	Fund Type code that corresponds to the selected Fund code.
Fund Type Description	Description of Fund Type.
Org Level	The hierarchy level of the selected Organization code.
Fund level	The hierarchy level of the selected Fund code.
Program Level	The hierarchy level of the selected Program code.
Fund Type Level	The hierarchy level of the displayed Fund Type code.
Principal Investigator	The person responsible for the sponsored project award as specified in the award documents. Fund, Organization, and Program segments can have Principal Investigators.
Fund Term Dt	Fund Termination date. After this date, only administrative staff with proper authority/security can process transactions on the Fund.
Fund Exp End Dt	Fund Expenditure End Date. The date on which transactions can no longer be processed on the Fund. This date stops approved administrative personnel from processing transactions. The field is left blank at Fund creation.
Project Start Dt	The begin date of the sponsored project award period as specified in the award documents. This date cannot be changed after grant transactions are posted.
Project End Dt	The end date of the sponsored project award period as specified in the award documents. The project end date can be changed at any time, but cannot be changed past the termination date.
Grant Code	User-defined or system-assigned grant identification code.
Financial Manager	The person with fiscal responsibility for the Organization.
Indirect Cost Rate	The actual rate that the sponsoring agency must contribute towards the indirect costs.
Indirect Cost Basis	The amount to which the indirect cost rate is applied.
Sponsor	An outside unit that awards grant(s).
Account	Designates asset, liability, equity, revenue, expenditure, and transfers. This column is replaced by Account Type (Atyp) in the Revenue/Expense Summary Statement .
Description	Account code description.
Permanent Budget	Balance amount for permanent budget dollars.
Temporary Budget	Cumulative balance of temporary budget and changes.
Current Budget	Cumulative balance of permanent and temporary budget balances.
Current Month	Balance of activity for the current month.
Year To Date	Balance of the activity for the year, includes current month.

Understanding University Financial Statements and the Reconciliation Process

Field Name	Definition
Inception To Date (ITD reports only)	Balance of activity for Funds that have inception-to-date balances.
Encumbrances	Total of outstanding encumbrances and budget reservations.
Budget Balance Available	The Current Operating Budget less year-to-date activity or inception-to-date activity and encumbrances.
Total Revenues	Total Revenue-Account Type 3x.
Total Personnel Expenses	Total Personnel-Account Type 2x.
Total Non-Personnel Expenses	Total Non-Personnel-Account Type 1x excluding Account Type "1A".
Total Indirect Expenses	Total F&A cost and Tuition Remission-Account Type "1A".
Total Direct Expenses	Total Personnel Expenses and total Non-Personnel Expenses-Account Types 2x and 1x w/o Account Type "1A".
Total Transfers	Total Mandatory and Non-Mandatory Transfers-Account Type 4x.
Total Expenses and Transfers	Total Indirect Expenses, total Direct Expenses, and Total Transfers-Account Types 1x including "1A", 2x, and 4x.
Net Totals	Total Revenues, Total Personnel Expense, Total Non-Personnel Expenses, Total Indirect Expenses, and Total Transfers-Account Types 1x including "1A", 2x, 3x and 4x.

Encumbrance Balances Active Fields – Output

Field Name	Definition
Chart	Identifies University or major accounting entity. 1=Urbana. 2=Chicago. 4=Springfield. 9=System Offices.
Chart Title	Chart of Accounts title.
Organization	Identifies functional reporting units.
Organization Title	Organization title for the selected Organization code.
Organization Level	The hierarchy level of the selected Organization code.
Financial Manager	The person with fiscal responsibility for the Organization.
Fund	Identifies a source of revenue.
Fund Title	Fund title for the selected Fund code.
Fund Level	The hierarchy level of the selected Fund code.
Address	[Not in use yet.]
Program	Identifies NACUBO function.
Program Title	Program title for the selected Program code.
Program Level	The hierarchy level of the selected Program code.
Fund Type	Fund Type code that corresponds to the selected Fund code.
Fund Type Title	Fund Type title for the displayed Fund Type code.
Fund Type Level	The hierarchy level of the displayed Fund Type code.
Fund Type Status	Status of the displayed Fund Type.
Account	Account code to which the document was encumbered.

Understanding University Financial Statements and the Reconciliation Process

Field Name	Definition
Vendor/Description	Name of the vendor that corresponds to the line item transaction.
Create Date	Transaction activity date.
Last Activity	Date of last activity on an encumbrance.
Document	Encumbrance document number.
Type	Indicates the type of encumbrance. Values are (E)ncumbrance, (M)emo, (L)abor, (R)equisition, and (P)urchase Order.
Item	The number of an item in an encumbrance document.
Seq	Sequence number of transaction within a Banner document.
Status	Condition of the encumbrance – <O>pen and <C>losed.
Original Amount	Original amount of the encumbrance.
Payments	Payments/Liquidations made against the encumbered amount. Display the amount with the sign.
Adjustments	Adjustments made against the encumbrance. Display the amount with the sign.
Balance	Remaining balance for the encumbrance. The sum is calculated including the sign.
Activity	Activity code corresponding to the encumbrance document.
Location	Location code corresponding to the encumbrance document.
Sub Total	The report calculates a sub-total for each Level 2 and 1 External Account Types.
Total	Total of all encumbrances.

Payroll Encumbrance by Person Month End Active Fields – Output

Field Name	Definition
Fiscal Year	Fiscal year of report.
As of Date	The date that the report is run. The pay period report is run after each bi-weekly and monthly payroll calculation. The monthly report is run after the successful close of each month in Finance.
Chart	Identifies University or major accounting entity. 1=Urbana. 2=Chicago. 4=Springfield. 9=System Offices.
Organization	Identifies functional reporting units.
Fund	Identifies a source of revenue.
Program	Identifies NACUBO function.
Grant Code	User-defined or system-assigned grant identification code.
Financial Manager	The person with fiscal responsibility for the Organization.
Principal Investigator	The person responsible for the sponsored project award as specified in the award documents. Fund, Organization and Program segments can have Principal Investigators.
Account	Designates asset, liability, equity, revenue, expenditure, and transfers.
Name	Employee's name.
UIN	University Identification Number.
EC	Employee class. Employee grouping based on shared attributes, such as benefits and leave accruals.
Posn	An approved slot that a Unit holds.
Posn Suff	This field indicates whether there is more than one job for the selected position number.
Appt Begin	Beginning date of the appointment.
Appt End Dt	Ending date of the appointment.
Encumb Num	Encumbrance document number.
Encumb Item	The number of an item in an encumbrance document.
Encumb Seq	Sequence number of transaction within a Banner document.
Rate	Rate of pay per pay period.
% Time	Appointment percentage.
Remaining Encumb	Remaining balance for the encumbrance. The sum is calculated including the sign.
Activity	Activity code corresponding to the encumbrance document.
Location	Location code corresponding to the encumbrance document.
Sub Total	The report calculates a sub-total for each Level 2 External Account Types.

Asset/Liability Detail Statement Active Fields – Output

Field Name	Definition
Chart	Identifies University or major accounting entity. 1=Urbana. 2=Chicago. 4=Springfield. 9=System Offices.
Fund	Identifies a source of revenue.
Fund Type	Fund Type code that corresponds to the selected Fund code.
Sponsor	An outside unit that awards grant(s).
Fund Level	The hierarchy level of the selected Fund code.
Principal Investigator	The person responsible for the sponsored project award as specified in the award documents. Fund, Organization, and Program segments can have Principal Investigators.
Fund Term Dt	Fund Termination date. After this date, only administrative staff with proper authority/security can process transactions on the Fund.
Fund Exp End Dt	Fund Expenditure End Date. The date on which transactions can no longer be processed on the Fund. This date stops approved administrative personnel from processing transactions. The field is left blank at Fund creation.
Project Start Dt	The begin date of the sponsored project award period as specified in the award documents. This date cannot be changed after grant transactions are posted.
Project End Dt	The end date of the sponsored project award period as specified in the award documents. The project end date can be changed at any time, but cannot be changed past the termination date.
Grant Code	User-defined or system-assigned grant identification code.
Financial Manager	The person with fiscal responsibility for the Organization.
Account Code/Account Type (Atyp)	Account code is shown in the Asset/Liability Detail Statement . This column is replaced by Account Type in the Asset/Liability Summary Statement .
Description	Title of Account code.
PM (Prior Month) Ending Balance	Balance amount (debit or credit) at the end of the previous period.
CM (Current Month) Change	Computed change in current month for Account code.
CM (Current Month) Ending Balance	Balance amount (debit or credit) at the end of the current period.
PY (Previous FY) Ending Balance	Balance amount (debit or credit) at the end of the previous fiscal year.
Total Assets	Total assets-Account Type 5x.
Total Liabilities	Total liabilities-Account Type 6x.
Total Fund Balance	Beginning Fund Balance (Account code beginning with 7), plus Revenue Control (Account Type 85), Expense Control (Account Type 86), and Transfer Control (Account Type 87).

Appendix D: Funding Sources and Fund Type Descriptions

Funding Sources and Type Descriptions		Fund Type	Fund Ranges
Current Unrestricted – State Funds	10		
State Approp-GRF EAF IF		1A	100000 - 189999
PY State Approp-GRF EAF IF		1B	100000 - 189999
State Approp-St Col and Univ Trust		1F	100000 - 189999
State Approp-Fire Prevention Fund		1G	100000 - 189999
State Approp-Presidential Library		1H	100000 - 189999
State Approp-Tobacco Settlement Rec		1J	100000 - 189999
PY State Approp-St Col & Univ Trust		1P	100000 – 189999
PY State Approp-Five Prevention Fnd		1Q	100000 – 189999
PY State Approp-Presidential Libry		1R	100000 – 189999
PY State Approp-Tobacco Settlemnt Rec		1S	100000 – 189999
State Approp-State Capital Approp		1X	100000 - 189999
PY State Approp-State Capital Appr		1Y	100000 – 189999
University Income Fund Receipts		1Z	190000 - 199999
Current Unrestricted – Other	20		
Educational and Admin Allowances		2A	200000 - 299999
Institutional Costs Recovered		2C	200000 - 299999
Patents Copyrights and Royalties		2E	200000 - 299999
Private Gifts-Unrestricted		2G	200000 - 299999
Consolidated Group Investments		2J	200000 - 299999
Unrestricted Receivables/Payables		2L	200000 - 299999
Student Deposits and Other		2N	200000 - 299999
Self Insurance Programs		2P	200000 - 299999
Termination/Sick Leave Benefits		2R	200000 – 299999
Aux Enterprises/Self-Sup Activities	30		
Suspense and System Clearing		3A	300000 – 399999
Service and Storeroom Activities		3E	300000 – 399999
Service Activities COP		3F	300000 – 399999
Aux Enterprises Not Under Indenture		3J	300000 – 399999

Understanding University Financial Statements and the Reconciliation Process

Funding Sources and Type Descriptions		Fund Type	Fund Ranges
Aux Enterprises Under Indenture		3M	300000 – 399999
Departmental Activities		3Q	300000 – 399999
Current Restricted	40		
Sponsored Prog-US Gov G and C		4A	400000 – 499999
Sponsored Prog-Federal Work Study		4A	498000 – 498999
Sponsored Prog-Other Gov Agcy GC		4C	500000 – 509999
Sponsored Prog-Private G and C		4E	510000 – 559999
Sponsored Prog-State of Ill G and C		4G	560000 – 599999
Trust-Endowment Income		4J	610000 – 619999
Trust-Endowment Farm Operations		4K	620000 – 699999
Trust-Private Gifts		4M	620000 – 699999
Trust-Other Restricted		4N	620000 – 699999
Trust-Medical Service Plan		4S	620000 – 699999
Trust-Dental Service Plan		4U	620000 – 699999
Trust-Nursing Services Plan		4W	620000 – 699999
Land Grant-Federal Appropriations		4Y	600000 – 609999
Land Grant-Federal Appropriations		4Y	601000 – 609999
Restricted Receivables/Payables		4Z	400000 – 499999
Loan Funds	50		
Loan Funds-University		5A	800000 – 809999
Loan Funds-Federal		5D	800000 – 809999
Loan Funds-Matching Federal Funds		5G	800000 – 809999
Endowment Funds	60		
Endowment-Pool Accounts		6A	810000 – 819999
Endowments-US Land Grant 1862		6D	810000 – 819999
Endowments-True/In Perpetuity		6G	810000 – 819999
Endowments-Quasi		6J	810000 – 819999
Endowments-Term/Living Trust		6M	810000 – 819999
Endowments-Beneficial Int In Trust		6P	810000 – 819999
Unexpended Plant Funds	80		
Unexpended Plant-Unrestricted		8A	700000 – 759999

Understanding University Financial Statements and the Reconciliation Process

Funding Sources and Type Descriptions		Fund Type	Fund Ranges
Unexpended Plant-Restricted		8C	700000 – 759999
Unexpended Plant-Internal Financing		8E	700000 – 759999
Unexpended Plant-Bonded		8G	700000 - 759999
Unexpended Plant-COP Acq Funds		8J	700000 - 759999
Unexpended Plant-Cap Dev Fund		8L	700000 – 759999
Renewal and Replacement Funds	82		
Renewal and Replacement		8N	760000 – 779999
Retirement of Indebtedness	84		
Debt Service		8Q	780000 - 789999
Debt Service-COP		8S	780000 - 789999
Investment in Plant	86		
Investment in Plant		8Z	790000 – 799999
Agency Funds	84		
Agency-Payroll		9A	900000 – 999999
Agency-Other		9D	900000 – 999999
Agency-Student Organizations		9G	900000 – 999999

Appendix E: Endowments, Loan, Plant, and Agency Funds

Endowment and Similar Funds (Fund Type 60)

Endowment and similar Funds includes endowment Funds, term endowment Funds, and quasi-endowment Funds.

- a. **Endowment Funds** are provided by donors or other outside agencies with the stipulation that the principal remain intact. The income generated from such principal may be expended, but generally for some specific purpose.
- b. **Term Endowment Funds** are similar to endowment Funds except that, upon the passage of a stated period of time or the occurrence of a specific event, all or a portion of the principal may be expended.
- c. **Quasi-Endowment Funds** (Funds functioning as endowment) are Funds which the Board of Trustees or delegate(s), rather than a donor or outside agency, has determined to be retained and invested. Since the Funds are internally designated rather than externally restricted, the Board can decide at any time to expend the principal.

Separate Funds are established to show the various accountabilities.

Loan Funds (Fund Type 50)

This Fund Group includes loans available to students, faculty, and staff. Because these Funds come from a variety of sources, separate Fund Types and Funds are maintained for accountability.

Plant Funds (Fund Type 80)

This Fund Group is used to account for the acquisition, construction, and maintenance of the University's physical plant and to control the resulting assets.

Agency Funds (Fund Type 90)

This Fund Group is used to account for resources held by the University as custodian or fiscal agent for others, including student organizations.

Appendix F: Account Type Definitions

Account Type	Account Type Title	Predecessor Acct Type	Normal Balance C or D
5	Assets		D
51	Cash and Cash Equivalents	5	D
53	Investments	5	D
54	Accrued Investment Income	5	D
55	Estimated Budget/Realizations	5	D
57	Accounts Receivables	5	D
59	State Clearing Receivables	5	D
5A	Notes Receivables	5	D
5B	Accrued Interest - Notes Receivable	5	D
5E	Due from Other Funds	5	D
5H	Inventories	5	D
5K	Deferred Charges	5	D
5M	Prepaid Expenses	5	D
5P	Long-Term Investments	5	D
5R	Capital Assets	5	D
5U	Accumulated Depreciation	5	C
5W	Other Assets	5	D
6	Liabilities		C
61	Accounts Payable and Accr Expense	6	C
65	Accrued Payroll	6	C
67	Accrued Compensated Absences	6	C
69	Deferred Revenue and Deposits	6	C
6C	Accrued Interest Payable	6	C
6E	Bonds Payable-Current	6	C
6G	Leaseholds Payable-Current	6	C
6J	Notes Payable-Current	6	C
6L	Due to Other Funds	6	C
6N	Bonds Payable-Long-Term	6	C
6Q	Leaseholds Payable-Long-Term	6	C
6S	Notes Payable-Long-Term	6	C
6U	Assets Held for Others	6	C
8	Control Accounts		D
81	Budgeted Revenue Control	8	D
82	Budgeted Expenditure Control	8	C
83	Budgeted Transfer Control	8	C
84	Budgeted Change to Fund Balance	8	C

Understanding University Financial Statements and the Reconciliation Process

Account Type	Account Type Title	Predecessor Acct Type	Normal Balance C or D
85	Revenue Control	8	C
86	Expenditure Control	8	D
87	Transfer Control	8	D
88	Obligation Control	8	D
89	Commitment Control	8	D
7	Fund Balance		C
71	Current-Unrestricted	7	C
72	Current-Restricted	7	C
73	Loan-Federal	7	C
74	Loan-University	7	C
75	Loan-State Matching	7	C
76	Endowment-Restricted	7	C
77	Quasi-Endowment	7	C
78	Term Endowment	7	C
79	Living Trusts	7	C
7A	Annuity	7	C
7B	Life Income	7	C
7C	Unexpended Plant	7	C
7D	Renewals and Replacement	7	C
7E	Retirement of Indebtedness	7	C
7F	Investment in Plant	7	C
7G	Agency	7	C
7H	Fund Balance	7	C
3	Revenue		C
30	Tuition and Fees	3	C
31	Assessed Fees	3	C
32	Miscellaneous Income	3	C
33	Sponsored Programs	3	C
34	Investment Income	3	C
35	Sales/Services	3	C
37	Revenue Budget Pool	3	C
3A	Appropriations	3	C
3C	Other Income	3	C
3D	Loan Fund Income	3	C
3E	Indirect Cost Recovery	3	C
3G	Education/Admin Allowance Revenue	3	C
3V	Debt Equity Increase	3	C
3X	Refunds/Discounts	3	D

Understanding University Financial Statements and the Reconciliation Process

Account Type	Account Type Title	Predecessor Acct Type	Normal Balance C or D
3Z	Cost of Goods Sold	3	D
2	Labor		D
20	Academic Salary	2	D
21	Assistant Salary	2	D
22	Staff Salary	2	D
23	Wages	2	D
24	Federal Work Study	2	D
25	Benefit Costs	2	D
1	Expenditures		D
10	Expense Budget Pool	1	D
12	Materials and Supplies	1	D
13	Transportation Services	1	D
14	Services	1	D
16	Equipment/Software/Capital Lease	1	D
17	Plant Expenditures	1	D
18	Miscellaneous	1	D
1A	Indirect Costs Pool	1	D
1C	Allowances	1	D
1D	Cost Share	1	D
1G	Debt Equity Decrease	1	D
4	Transfers		D
40	Mandatory Transfers	4	D
41	Non-Mandatory Transfers	4	D
9A	Fund Additions		C
90	Fund Additions	9A	C
9D	Fund Deductions		D
95	Fund Deductions	9D	D

Appendix G: Finding Balances

GUIDE TO FINDING YOUR "ACCOUNTING STRING" BALANCE								
Fund Type	Type of Funding	Where to Find Balance	Banner Page			EDDIE/Mobius View Reports		
			Name	Column Heading	Row Description	Name	Column Heading	Row Description
State	Expense Budget	Operating Ledger	FGIBDST <i>uncheck</i> "Include Revenue Accounts"	Avail Bal	Net Total	Revenue/ Expense Detail Statement	Budget Bal Avail	Net Totals
ICR and Other Institutional Funds	Expense Budget	Operating Ledger	FGIBDST <i>uncheck</i> "Include Revenue Accounts"	Avail Bal	Net Total	Revenue/ Expense Detail Statement	Budget Bal Avail	Net Totals – <i>if no Revenue reported</i>
								Total Expenses and Transfers – <i>if Revenue reported</i>
Self-Supporting	Revenue	General Ledger	FGITBSR	Curr Balance	Current Fund Balance	Asset/Liability Detail Statement	CM Ending Bal	Total Fund Balance
Gift / Endowment Income	Expense Budget	Operating Ledger	FGIBDST <i>uncheck</i> "Include Revenue Accounts"	Avail Bal	Net Total	Revenue/ Expense Detail Statement	Budget Bal Avail	Total Expenses and Transfers
Grants / Contracts	Expense Budget	Grant Ledger	FZIGITD	Avail Bal	Net Total	Revenue/ Expense Detail Statement Inception to Date	Budget Bal Avail	Total Expenses and Transfers
Plant	Expense Budget	Operating Ledger	FGIBDST <i>uncheck</i> "Include Revenue Accounts"	Avail Bal	Net Total	Revenue/ Expense Detail Statement	Budget Bal Avail	Total Expenses and Transfers
Agency	Revenue or Liability	General Ledger	FGITBSR	Curr Balance	Current Fund Balance or Specific Liability Account	Asset/Liability Detail Statement	CM Ending Bal	Total Fund Balance or Specific Liability Account