

Account Balances

Subsidiary Ledger Accounts

Use Screen 34 for subsidiary ledger (SL) accounts. SL accounts always begin with non-zero numbers (e.g. 300090). The balance of the SL account shows the available amounts to collect in revenue or to spend for expenses in relation to the budget. If the account has support accounts, then the balance on Screen 34 will include the sum of all of the support accounts.

In the picture below, account 300090 still needs to collect \$16,480,615.00 in revenue this year. Revenue appears with a minus sign on Screen 34 because it is a credit in accounting terms.

The amount available to spend in account for Lump Sum Salaries is \$138,000.00. The amount available to spend for all other expenses is \$12,723,424.00, shown below. (Budget – Encumbrances = Available amount to spend).

The available amount in the Account Total line is not what is available in the account to spend. This total is the amount in uncollected revenue minus the total expenses.

Budget = Original Budget (during annual budget process) + Carry Forward +/- Departmental Budget Request (DBRs)

034 SL Summary By Budget Pool		03/10/18 08:28		
STADIUM REVENUE FUND		FY 2018 CC 02		
Screen: ___ Account: 300090 Fiscal Year: 2018				
Thru Month: 3 March		FY/PY/IN to Date: FY Calc CM IDC: N		
Resp Person: Doe, John				
Department: ATHL Flags: D F B C Z ABR				
Map Code: 30009 N N Y R N 001				
0001 Revenue Pool	30054600-	13573985-		16480615-
**** Total Revenue	30054600-	13573985-		16480615-
1005 Lump Sum Salaries	138000			138000
1006 Salary Savings Budge				
1007				
1000 All Expense Pool	26365492	5836355	7805713	12723424
**** Total Expenses	26503492	5836355	7805713	12861424
* Account Total	3551108-	7737630-	7805713	3619191-

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Support Accounts

Use Screen 74 for support accounts (SA). SA accounts are a sub-set of an SL account. Therefore, they always begin with non-zero numbers (e.g. 300090 - 15000). The amount available to spend in account 300090-15000 is \$5,000, shown below. (Budget – Encumbrances = Available amount to spend).

074 SA Summary By Budget Pool		03/10/18 08:44		
WOMEN'S SWIMMING		FY 2018 CC 02		
Screen: ___ Account: 300090 15000 Fiscal Year: 2018				
Thru Month: 3 March		FY/PY/IN to Date: FY Calc CM IDC: N		
Resp Person: Doe, John				
Department: ATHL Flags: D F B C Z ABR				
Map Code: 30009 N N N N N 001				
Obj	Description	Budget	Actual	Encumbrances Available
0001	Revenue Pool			
**** Total Revenue				
1005 Lump Sum Salaries				
1006 Salary Savings Budge				
1007				
1000	All Expense Pool	30000	15000	10000 5000
**** Total Expenses				
		30000	15000	10000 5000

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General Ledger Accounts

Use Screen 702 for general ledger (GL) accounts. GL accounts always begin with a zero (e.g. 030009). Departments only need to check GL balances for 02nnnn-0221nn accounts and 03nnnn accounts where there is one GL account mapped to one subsidiary ledger (SL) account.

The GL account shows the fund balance (owner's equity) and exactly how much cash is in the balance sheet. The top half of the screen shows "what is" currently happening with the account. In the illustration below, account 030009 has \$8,000.00 in fund balance or "true cash." It has \$7,000.00 committed in encumbrances. If an encumbrance is reversed, the commitment is released and is added back to the accrued cash balance. The accrued cash, or fund balance minus encumbrances is equal to \$1,000.00.

The bottom half of the screen is a management tool showing the "what if" or what the account will look like if it collects all of the budgeted revenue and spends all of the budgeted expenses for the fiscal year. At the end of the year, this account would have \$5,000.00 should it do everything to the penny that was planned for in the budget.

702 GL 6 Digit Reserve Balance		03/10/18 13:14
		FY 2018 CC 02
Screen: Account: 030009 _____	STADIUM REVENUE FUND	
Thru Month: 3 March		
Department: ATHL Resp Person: Doe, John	Flags: D F	
	<u>Year to Date Balance</u>	
	<u>Thru November</u>	
Special Reserves	0.00	}
Fund Balance	8,000.00	
Reserve for Encumbrances	7,000.00	
Accrued Cash Balance	1,000.00	
	"What is"	
Fund Balance	8,000.00	}
Revenue Budget - Unrealized	16,000.00	
Unobligated Remaining Budget	12,000.00	
Reserve for Encumbrances	7,000.00	
Estimated Uncommitted Fund Balance	5,000.00*	
	"What if"	
* If negative - corrective action may be necessary		

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Finding Negative Account Balances

To quickly identify accounts in the department with negative balances, use Screen 80, Inquiry by Subcode. Input the following into the action lines:

- Subcode 1000 for the All Expense Pool
- Desired Fiscal Year
- From Acct
- To Acct
- Thru Month (This will include September through the month specified.)
- Dept and Subdept codes

In the example below, account 216050 has a negative budget balance of \$620.00. Next, proceed to either Screen 19 or 34 for more information about the account.

080 Inquiry By Subcode		03/10/18 16:45	
		FY 2018 CC 02	
All Expense Pool			
Screen: ___ Subcode: 1000 Fiscal Year: 2018 Page 1 Of 1 Viewed Pg(s)			
From Acct: 100000 00000 To Acct: 300000 00000 Thru Month: 3 March			
Dept: FISC_ Subdept: OPS SL/SA/GL/BK: SL FY/IN: FY Zero Balance: N			
S	SL	SA	Title Budget Actual Encumbrance
	216050		Renovations 620.00-
	240007		FMS 345606.14