

The slide features a decorative arrangement of six circles. Three circles are solid light purple, and three are hollow with a light purple outline. They are arranged in two rows of three, with the top row circles positioned above the text and the bottom row circles positioned below the text.

Year End Training Session

Fiscal Year Ended June 30, 2008



Agenda

- Reversing Entries
- Accrual Process / Accts Receivable
- Summer School Entry
- Budget Load
- Cash Roll
- Administrative Allocations
- Post-closing Adjustments
- Year End Schedule
- Department Responsibilities / New Year Suggestions

Reversing Entries



- RZZ – Source Code in Old Fiscal Year
Means that entry will REVERSE
in New Year
- RVZ – Source Code in New Fiscal Year
Means that entry is a REVERSAL of
Prior Year Entry

Reversing Entries

In FY 2007 – RZZ for
Summer School –
CR \$2835.04

CONT-13A Transaction Detail by Program with Net Assets 4/15/2008 11:04:06AM
01214 Microbiology Page 25
Fiscal Year 2007 As of Period 998
April 12, 2008

SOURCE	JRNL ID	DATE	LINE #	LINE DESCRIPTION	LINE REF	FISCAL YEAR			PER	POSTED
						BEG BALANCE	CURR ACTIVITY	END BALANCE		
HR	HR00641356	2007-06-30	2126	7BN Biweekly 07/05/07 FY07	07/05/07		153.15		12	2007-07-10
ACC	0000641811	2007-06-30	<u>24</u>	GWB Bukka, Archana			(188.50)		12	2007-07-16
ACC	0000641811	2007-06-30	<u>26</u>	GWB Price, Christopher			(205.56)		12	2007-07-16
ACC	0000642253	2007-06-30	<u>7</u>	GB-Abu Kwah, Yousef			240.78		12	2007-07-20
				512810 FICA						
						<u>0.00</u>	<u>60,708.12</u>	<u>60,708.12</u>		
1000	01214	520050	Scholarships							
RVZ	0000569782	2006-07-25	<u>109</u>	Scholarships			2,244.48		1	2006-07-25
TUI	TUI0573054	2006-08-16	481				6,032.00		2	2006-08-17
IUT	0000576036	2006-09-26	<u>2</u>	micro332			(754.00)		3	2006-09-26
TUI	TUI0589333	2007-01-03	470				5,278.00		7	2007-01-04
IUT	0000590756	2007-01-29	<u>4</u>	MICRO 0364			(2,004.00)		7	2007-01-29
TUI	TUI0590999	2007-01-31	132				377.00		7	2007-02-01
IUT	0000590884	2007-01-31	<u>8</u>	micro362			(754.00)		7	2007-01-31
TUI	TUI0597268	2007-05-02	286				754.00		11	2007-05-03
TUI	TUI0598350	2007-05-16	174				4,524.00		11	2007-05-17
TUI	TUI0599212	2007-06-30	<u>138</u>				1,588.00		11	2007-06-30
RZZ	0000617375	2007-06-28	<u>538</u>	2007 Summer School Prepaid Exp			(2,835.04)		12	2007-06-28
ACC	0000641138	2007-06-30	<u>10</u>	MICRO407			(436.00)		12	2007-07-09
				520050 Scholarships		<u>0.00</u>	<u>13,934.44</u>	<u>13,934.44</u>		

In FY 2007 – RZZ for
Summer School –
DR \$2835.04

CONT-13A Transaction Detail by Program with Net Assets 4/15/2008 11:08:03AM
01214 Microbiology Page 15
Fiscal Year 2008 As of Period 998
April 15, 2008

SOURCE	JRNL ID	DATE	LINE #	LINE DESCRIPTION	LINE REF	FISCAL YEAR			PER	POSTED
						BEG BALANCE	CURR ACTIVITY	END BALANCE		
1000	01214	520050	Scholarships							
TUI	TUI0644383	2007-07-31	341				754.00		1	2007-08-02
RVZ	0000644638	2007-07-31	<u>53</u>	Scholarships			2,835.04		1	2007-08-06
TUI	TUI06446428	2007-08-15	536				12,520.00		2	2007-08-16
TUI	TUI0645958	2007-08-22	272				0.00		2	2007-08-23
ACC	0000646438	2007-08-29	<u>53</u>	MICRO423			(754.00)		2	2007-08-29
ACC	0000646438	2007-08-29	<u>19</u>	MICRO428			(11,732.00)		2	2007-08-29
TUI	TUI0653544	2007-12-12	188				(1,676.00)		6	2007-12-13
TUI	TUI0654783	2008-01-09	632				9,218.00		7	2008-01-10
ACC	0000655888	2008-01-25	<u>34</u>	MICRO464			(838.00)		7	2008-01-25
ACC	0000656406	2008-02-07	<u>19</u>	TRANSFER FROM 01214 TO H0005			(1,997.04)		8	2008-02-07
ACC	0000656889	2008-02-15	<u>27</u>	MICRO474			(838.00)		8	2008-02-15
ACC	0000657276	2008-02-25	<u>43</u>	MICRO477			(2,514.00)		8	2008-02-25
				520050 Scholarships		<u>0.00</u>	<u>5,028.00</u>	<u>5,028.00</u>		
1000	01214	535200	Out-Of-State Travel							



Accrual Process

- Why?

- All expenses and revenues must be recognized on full accrual basis – during the fiscal year in which service or product was received.

- How?

- All invoices greater than \$10,000 paid between May 1 and Sep 30 are reviewed to determine proper fiscal year. (changed from last year)
- An excel spreadsheet is mailed to the UBM list detailing the entry by department, program, PO number, etc.

Accrual Process - Prepaids

- A payment is made but the service/supply will not be received until the next FY.
- In FY 2008 – no Expense recognized, Cash is decreased by expensed amount, and there is a Prepaid Asset
- Entry is reversed in FY 2009 – so that expense is recognized and the Prepaid Asset is zero.

Accrual Process - Prepaids

Pay Membership Fee for next fiscal year

Cash (\$11,000)
 Dues & Membership \$11,000

For FY 2008, entry made to move expense to Prepaid

Prepaid \$11,000
 Dues & Membership (\$11,000)

CONT-13A

Transaction Detail by Program with Net Assets

4/15/2008 11:26:09AM

01248 Public Health
 Fiscal Year 2007 As of Period 998
 April 12, 2008

Page 1

SOURCE	JRNL ID	DATE	LINE #	LINE DESCRIPTION	LINE REF	FISCAL YEAR		END BALANCE	PER	POSTED
						BEG BALANCE	CURR ACTIVITY			
Fund: 1000										
Expense										
1000	01248 552200	Dues & Memberships								
AP	AP00569401	AP Detail	2006-07-21	494	AP Distribution		59.00		1	2006-07-21
AP	AP00569763	AP Detail	2006-07-24	478	AP Distribution		400.00		1	2006-07-24
RVZ	0000569782		2006-07-25	690	Dues & Memberships		11,000.00		1	2006-07-25
AP	AP00573636	AP Detail	2006-08-24	1390	AP Distribution		125.00		2	2006-08-24
AP	AP00587716	AP Detail	2006-12-06	453	AP Distribution		1,150.00		6	2006-12-06
AP	AP00588639	AP Detail	2006-12-18	661	AP Distribution		90.00		6	2006-12-18
AP	AP00588951	AP Detail	2006-12-21	1422	AP Distribution		175.00		6	2006-12-21
AP	AP00590537	AP Detail	2007-01-24	1168	AP Distribution		1,105.00		7	2007-01-24
AP	AP00590789	AP Detail	2007-01-29	706	AP Distribution		200.00		7	2007-01-29
AP	AP00593050	AP Detail	2007-03-05	285	AP Distribution		1,500.00		9	2007-03-05
AP	AP00594413	AP Detail	2007-03-22	1051	AP Distribution		420.00		9	2007-03-22
AP	AP00599044	AP Detail	2007-05-20	1334	AP Distribution		169.00		11	2007-05-20
AP	AP00599571	AP Detail	2007-06-05	569	AP Distribution		11,000.00		12	2007-06-05
AP	AP00599687	AP Detail	2007-06-06	621	AP Distribution		11.00		12	2007-06-06
AP	AP00600229	AP Detail	2007-06-12	734	AP Distribution		230.00		12	2007-06-12
RZZ	0000641348		2007-06-30	24	ASSN OF SCHOOLS OF PUBLIC HEAL AP_PPD		(11,000.00)		12	2007-07-10
						552200 Dues & Memberships	0.00	16,625.00		16,625.00

Accrual Process – Prepaids

In FY 2009, the Prepaid Entry is reversed

Prepaid (\$11,000)

Registration \$11,000

CONT-13A

Transaction Detail by Program with Net Assets
 01248 Public Health
 Fiscal Year 2008 As of Period 1
 April 15, 2008

4/15/2008 11:46:27AM
 Page 1

<u>SOURCE</u>	<u>JRNL ID</u>	<u>DATE</u>	<u>LINE #</u>	<u>LINE DESCRIPTION</u>	<u>LINE REF</u>	<u>FISCAL YEAR</u>	<u>BEG BALANCE</u>	<u>CURR ACTIVITY</u>	<u>END BALANCE</u>	<u>PER</u>	<u>POSTED</u>
Fund: 1000											
Assets											
1000	01248 155115			Prepaid Exp PO & Disbursements							
RVZ	0000644638	2007-07-31	1039	Prepaid Exp PO & Disbursements				(11,000.00)		1	2007-08-06
				155115 Prepaid Exp PO & Disbursements			11,000.00	(11,000.00)	0.00		
Assets Total			Beginning Balance:	11,000.00	Ending Balance:	0.00					
Expense											
1000	01248 552200			Dues & Memberships							
RVZ	0000644638	2007-07-31	1040	Dues & Memberships				11,000.00		1	2007-08-06
				552200 Dues & Memberships			0.00	11,000.00	11,000.00		

Accrual Process – Accts Payable

- A service/supply is received and payment is not made until next Fiscal Year
- In FY 2008:
 - Cash is not effected
 - Expense is charged
 - Accounts Payable established
- In FY 2009:
 - Accounts Payable processes as normal
 - Cash is decreased
 - Reversing entry offsets AP Expense

Accrual Process – Accts Payable

Construction performed in June, invoice received in July
 No entry would normally be made in FY 2008

Accrual Entry made after review

Construction and renovation	\$13,500
Other Liabilities	(\$13,500)

CONT-13A

Transaction Detail by Program with Net Assets

4/15/2008 1:09:04PM

01312 Undergraduate Initiative
 Fiscal Year 2007 As of Period 998
 April 12, 2008

Page 1

SOURCE	JRNL ID	DATE	LINE #	LINE DESCRIPTION	LINE REF	FISCAL YEAR		PER	POSTED
						BEG BALANCE	CURR ACTIVITY		
Fund: 1000									
Liabilities									
1000	01312 214120			Other Liabilities					
RZZ	0000642145	2007-06-30	50	CENTRAL BUSINESS GROUP	AP_ACCR		(13,500.00)	12	2007-07-19
				214120 Other Liabilities		0.00	(13,500.00)		(13,500.00)
Liabilities Total						Beginning Balance:	Ending Balance: (13,500.00)		
Expense									
1000	01312 542100			Construction & Renovation					
RZZ	0000642145	2007-06-30	49	CENTRAL BUSINESS GROUP	AP_ACCR		13,500.00	12	2007-07-19
				542100 Construction & Renovation		0.00	13,500.00		13,500.00

Accrual Process – Accts Payable

Invoice processed in normal AP Procedure:

AP (Systems Use Only) (\$13,500)
 Construction and Renovation \$13,500

AP Accrual from FY 2007 is reversed

Construction and Renovation (\$13,500)
 Other Liabilities \$13,500

CONT-13A Transaction Detail by Program with Net Assets 4/15/2008 2:05:43PM
 01312 Undergraduate Initiative Page 1
 Fiscal Year 2008 As of Period 1
 April 15, 2008

SOURCE	JRNL ID	DATE	LINE #	LINE DESCRIPTION	LINE REF	FISCAL YEAR BEG BALANCE	CURR ACTIVITY	END BALANCE	PER	POSTED
Fund: 1000										
Liabilities										
1000	01312 214110	A/P (SYSTEM USE ONLY)								
AP	AP00640956	AP Detail	2007-07-05	134 AP Payment			955.79		1	2007-07-05
AP	AP00641349	AP Detail	2007-07-10	33 AP Distribution			(13,500.00)		1	2007-07-10
AP	AP00641352	AP Detail	2007-07-10	43 AP Payment			13,500.00		1	2007-07-10
AP	AP00641569	AP Detail	2007-07-12	38 AP Distribution			(45.40)		1	2007-07-12
AP	AP00641648	AP Detail	2007-07-13	203 AP Payment			45.40		1	2007-07-13
				214110 A/P (SYSTEM USE ONLY)		(955.79)	955.79	0.00		
1000	01312 214120	Other Liabilities								
RVZ	0000644638		2007-07-31	1269 Other Liabilities			13,500.00		1	2007-08-06
				214120 Other Liabilities		(13,500.00)	13,500.00	0.00		
Liabilities Total						Beginning Balance:	(14,455.79)	Ending Balance:	0.00	
Expense										
1000	01312 542100	Construction & Renovation								
AP	AP00641349	AP Detail	2007-07-10	161 AP Distribution			13,500.00		1	2007-07-10
RVZ	0000644638		2007-07-31	1270 Construction & Renovation			(13,500.00)		1	2007-08-06
				542100 Construction & Renovation		0.00	0.00	0.00		
Expense Total						Beginning Balance:		Ending Balance:	0.00	

Accrual Process - Tips



- Turn in invoices as soon as received
- Review accrual spreadsheet as soon as it is sent
- Contact David Adams (dwadam01@louisville.edu) or Anne Rademaker (atrade02@louisville.edu) if any questions

Accounts Receivable

- Services provided in FY 2008, not receive payment until FY 2009
- Clinics – Coordinate with Celeste Carter
 - Send entry to David Downey with copy of total page from billing system
 - CC: Russell Hill
- Grants – Coordinate with Grants Accounting
 - Susan Wilhelm, smwilh01@louisville.edu
- Others – Contact University Accounting
 - David Downey – dedown01@louisville.edu



Accounts Receivable

- All contracts must be signed by both parties before June 30, 2008
- Detail should be kept to support total receivable balance
- Clinics must maintain full detail in unit – send total page with entry
- Allowances must be supported with methodology (generally based on past performance)

Accounts Receivable



Entry due dates:

- General – July 10, 2008
- Clinics – July 11, 2008
- Grants – July 25, 2008



Summer School Entry

- Required under GASB 35 to recognize all revenues and expenses in appropriate fiscal year
- Prior to FY 2002 – All summer school revenue and expense was in old year
- Current – based on registration for summer classes, an allocation is made
- FY 2007 – 53% old, 47% new
- Percentages are usually determined around the beginning of June



Summer School Entry

- Tuition or fee revenue
- Scholarship expense
- Entry is an RZZ, is reversed in July of new year
- Any questions directed to Anne Rademaker
atrade02@louisville.edu

Cash to Budget Load



- Budget Responsibility Matrix:
 - <http://louisville.edu/vpf/budget/matrix0708.pdf>
- RIF, IRIG, Dxxxx, Endow – Spending, Gifts, General Institution Expense
- Creates a budget in the new FY in order to spend the cash left from the old FY

Cash to Budget Load

- “Cash” is determined using the formula:

[Total Assets – Capital Assets – Liabilities for Period 0 of New FY]- Total 456310 for Old FY

- Example:

Cash	\$78,232
Accts Payable	(\$1,717)

Total Budget Created \$76,515

- Budget entries are made three times:

July 3, 2008

July 25, 2008

October 2, 2008



Cash Rollup

- Mainly includes general fund programs, some GIE, Athletics, and Hospital programs
- One large pool of cash is maintained to cover expenses for state appropriated programs
- Cash is given or taken from the program

Cash Rollup



- Same “Cash” formula is used

[Total Assets – Capital Assets – Liabilities for Period 0 of New FY]- Total 456310 for Old FY

- Cash Roll entry is made to Period 998
- Uses account 573300 – does not effect budget
- Entry will be made on October 2, 2008
- Any questions, contact Anne Rademaker:
atrade02@louisville.edu



Administrative Allocations

- Expenses attributable to the whole university, but not identifiable to a specific program.
- Other Post Employment Benefits
 - New standard for FY 2008
- In some cases may actually be booked in the new fiscal year



Post-Closing Adjustments

- Adjustments required by the external auditors (BKD, LLP)
- Made after August 11, 2008
- Journal Reference will usually be PCE#
- Questions – contact Anne Rademaker
atrade02@louisville.edu

Year End Schedule



- Full Schedule sent to UBMs and available on Univ Reports: Financials-Listings
- Cash to Budget Rolls
 - July 3, 2008
 - July 25, 2008
 - October 2, 2008
- Cash Rollup to high level
 - October 2, 2008

Year End Schedule



● Entries

- July 10 – Units – Entry must be marked OLD YEAR
 - Entries **MUST** be accompanied by documentation
- July 18 – Prelim June Closing (most entries)
- August 7 – Last AP Accrual Entry
- September 30 – Sign off by auditors

The Year is not officially closed until the
Financial Statements are issued



Department Responsibilities

- Speedtype Check – look at the 2008 speedtype to verify department
- PO Rollover – verify all POs are correctly rolled and encumbrances are correct (July 5, 2007)
- Budget validation – Review budget after initial load from BFP (July 3, 2007) and after each Cash to Budget roll (if applicable)
- Cash roll validation – verify cash was moved correctly and only out of appropriate programs
- Reconcile programs and grants timely so that corrections can be made in old year (before July 10)

The image features six light purple circles arranged in two rows. The top row contains three circles, and the bottom row contains three circles. The text is centered over these circles.

NEW YEAR STARTUP

Reconciling the Beginning

How do I begin?



- Check Chartfield Information on Speedtypes
- Do I know what Programs and Grants belong to my Department
- Are my Budgets correct?
 - Original Budgets
 - Cash to Budgets
 - Encumbrance Carryover Budgets
- Are my Accruals correct?

Reports to Use



- **UBM018 – Speedtype Listing by Department**
Financials > Financials – Department - Detail
- **CONT-15A - ledger_summary_program**
Financials > Financial - Individual Reconciliation
- **PI-01 – Budget Adjustments Revisions**
Financials > Financials – Individual Detail
- **PI-03A/CONT-03A – Monthly summary report – program**
Financials > Financials – Individual Detail
- **PI-04A/CONT-03B – Monthly summary report – grants**
Financials > Financials – Individual Detail
- **Budget Responsibility Matrix**
Financials > Financials - Listings



UBM-018 CHECK SPEEDTYPES

- Run UBM-18 Speedtype Listing by Department
- Check all Speedtypes and Speedtype information listed.
- Are all of my speedtypes listed?

UBM-018 Financials > Financials – Department - Details

Account: Iljei

Home
Favorites
Financials > Financials - Department - Detail

Folders

Type: All Sort By: Title

No folders

- Guide to Department-Detail reports
- Monthly Awards Report
- UBM-09 disbursements by deptid by vendor
- UBM-13A Award Summary
- UBM-16 PO Activity by Department ID
- UBM-16A Open PO by Department ID
- UBM-17 Requisition_Purchase Order List.rpt
- UBM-18 Speedtype Listing by Department
- UBM-23 Journal Report
- UBM-24 Grant Listing by Department
- UBM-27 Potential Unallowables
- UBM-27A Potential Unallowables (non-zero)
- UBM-28 Expiring Grant List
- UBM-28A Expiring Grant Report
- UBM-29 Disclosure of Significant Financial Interest
- UBM-30 Research Training List
- UBM-31 Journals Posted After Close
- UBM-32 Budget_Actuals Date Mismatch
- UBM-AR-02 Grant Billing Summary by Dept
- UBM-GR-04 RIF F_A detail YTD
- UBM-GR-04A RIF YTD - Dept
- UBM-PI-19 Spreadsheet
- UBM-PI-19B Transaction Detail by Department_Source_Period
- UBM-PI-19C Transaction Detail by Department_Source_FY
- UBM-PI-19D Transaction Detail by Department_Account_Period
- UBM-PI-19E Transaction Detail by Department_Account_FY.rpt
- UBM-PI-20 Budget Transaction Detail - Spreadsheet
- UBM-PI-30 Individual Research Integrity Report

New Budgets



- Check Budget Responsibility Matrix
 - Program has Year End Cash** to Budget = N
Programs should receive an Encumbrance Budget, if there was an Encumbrance balance in the old yr
 - Program has Year End Cash** to Budget = Y
Program should have a beginning budget =
Old year ending assets – liabilities – acct. 456310.

CONT-15A CHECKING CASH and CASH CARRYOVER TO BUDGETS

Financials > Financials – Department - Analysis

● RUN CONT-15A for Period 12 old FY

CONT-15A acct_summary_program

Account Summary by Program with Net Assets

04142 Pediatric Dentistry Clinic Ren
As of Period: 12 FY: 2007
04152008

ACCOUNT	2007			JU BEGI BAL
	JULY 1 BEGINNING BALANCE	PERIOD 12 ACTIVITY	JULY THRU PER.12 TOTAL AMT YTD	
Fund: 1300				
Assets				
110101 Bank 1 - Cash Consolidation	0.00	0.00	0.00	
110104 Bank 4 - ULF	66,435.85	0.00	69,510.85	
Assets Total	<u>66,435.85</u>	<u>0.00</u>	<u>69,510.85</u>	\$ 69,510.85
Liabilities				
214110 A/P (SYSTEM USE ONLY)	0.00	(5,820.00)	(5,820.00)	
214120 Other Liabilities	0.00	(11,365.00)	(11,365.00)	
Liabilities Total	<u>0.00</u>	<u>(17,185.00)</u>	<u>(17,185.00)</u>	<u>- 17,185.00</u>
Net Assets				
310000 Net Assets (Fund Equity)	(66,435.85)	0.00	(66,435.85)	
Net Assets Total	<u>(66,435.85)</u>	<u>0.00</u>	<u>(66,435.85)</u>	\$ 52,325.85
Revenue				
454100 Gift-Alumni	0.00	0.00	(2,550.00)	
454200 Gift-Non-Alumni	0.00	0.00	(525.00)	
Revenue Total	<u>0.00</u>	<u>0.00</u>	<u>(3,075.00)</u>	
Expenses				
541510 Dental-Lab Supplies	0.00	3,328.00	3,328.00	
542100 Construction & Renovation	0.00	5,545.00	5,545.00	
544203 Equipment	0.00	8,312.00	8,312.00	
Expenses Total	<u>0.00</u>	<u>17,185.00</u>	<u>17,185.00</u>	
Program Balancing Total	0.00	0.00	0.00	
Net Assets	(66,435.85)		(52,325.85)	

PI-01 Budget Adjustments

Financials > Financials – Individual Detail

- Run PI-01 for Budget Report and compare with CONT-15A Report

PI-01

Budget
Adjustments/Revisions by
Program

4/15/2008 2:59:20PM

Page 1 of 1

Fiscal Year: 2008 G1142 Pediatric DentistryClinic Ren

April 15, 2008

Period: 1

Fund: 1300

500000 EXPENSES-R

<u>JOURNAL ID</u>	<u>JOURNAL DATE</u>		<u>DESCR</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
0000637109	07/01/2007	0	CASH TO BUDGET		63,690.85
					<hr/>
					63,690.85

Period: 4

Fund: 1300

500000 EXPENSES-R

<u>JOURNAL ID</u>	<u>JOURNAL DATE</u>		<u>DESCR</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
0000649422	10/08/2007	0	CASH TO BUDGET FINAL		-11,365.00
					<hr/>
					-11,365.00

Net budget entries: \$ 63,690.85
 - 11,365.00

 \$ 52,325.85

Or Check PI-O3A/CONT-03A Actuals Report for Asset/Liability/456310 balances at Year End Financials > Financials – Individual Detail

CONT-03A

3210000105 69999 l Our Fund
3210000105

Monthly Summary

As of Period 998 2007

March 27, 2008

[Budget Journal Report](#)

[Budget Transaction Detail](#)

Ledger Report (Source: Actuals Ledger)

Fund: 1300

Assets

ACCOUNT		PERIOD 998	YTD
110101	Bank 1 - Cash Consolidation	0.00	0.00
110104	Bank 4 - ULF	0.00	830.99
	Assets Total:	0.00	830.99

Liabilities

ACCOUNT		PERIOD 998	YTD
	Liabilities Total:	0.00	0.00

Net Equity

ACCOUNT		PERIOD 998	YTD
310000	Net Assets (Fund Equity)	0.00	-75,830.99
	Net Equity Total:	0.00	-75,830.99

Revenue

ACCOUNT		PERIOD 998	YTD
454100	Gift-Alumni	0.00	25,000.00
454300	Gift-Corporate	0.00	50,000.00
	Revenue Total:	0.00	75,000.00
	Total	0.00	0.00

Run PI-01

PI-01

Budget Adjustments/Revisions by Program

3/27/2008 11:21:28AM

Page 1 of 1

Fiscal Year: 2008 69999 Our Fund

March 27, 2008

Period: 1

Fund: 1300

500000 EXPENSES-R

<u>JOURNAL ID</u>	<u>JOURNAL DATE</u>	<u>DESCR</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
0000637180	07/01/2007	0 CASH TO BUDGET		830.99
				<hr/> 830.99

Encumbrance Carryover Budgets

Run PI-03A/CONT-03A for period 998 of Closing Year

Check Ending Encumbrance Total

Financials > Financials - Individual Detail

CONT-03A

1220000156 09999 Our Program
1220000156

Monthly Summary

As of Period 998 2007
March 27, 2008

3/27/08 10:05 am

Page 1 of 4

Fund: 1000

Approp

Expense Budget (Source: Budget Ledger)

		<u>Budget</u>	<u>Pre-encumbrance</u>	<u>Encumbrance</u>	<u>Expended</u>	<u>Recognized</u>	<u>Balance</u>	<u>Period Activity</u>
500000	EXPENSES-R	10,115.00	0.00	635.15	6,574.42	0.00	2,905.43	0.00
511000	SALARY-R	209,818.00	0.00	0.00	199,968.48	0.00	9,849.52	0.00
512000	BENEFITS-R	47,334.00	0.00	0.00	46,606.01	0.00	727.99	0.00
Budget Ledger Grand Total:		267,267.00	0.00	635.15	253,148.91	0.00	13,482.94	0.00

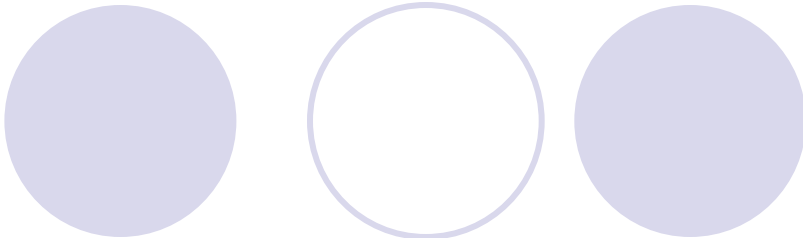
Fund: 1000		Ledger Report by Budget Pool (Source: Actuals Ledger)	
		01048	As of Period 998
<u>ACCOUNT</u>		<u>TOTAL ACTIVITY</u>	<u>TOTAL AMT</u>
		<u>PERIOD 998</u>	<u>YTD</u>
Expense		-253,148.91	-246,574.49
Salary		0.00	199,968.48
Fringe		0.00	46,606.01
Actuals Ledger Grand Total:		-253,148.91	0.00

PLEASE NOTE: If the Budget Ledger Grand Total - Expended (**bold**) does not match the Total Amount YTD for the Actuals Ledger Grand Total (**bold**) contact fnsys@gwise.louisville.edu

Run PI-01

Period 1 of New Fiscal Year

Financials > Financials – Individual Detail



PI-01

Budget Adjustments/Revisions by Program

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Page 1 of 1

Fiscal Year: 2008 09999 Our Program

Period: 1
Fund: 1000
500000 EXPENSES-R

<u>JOURNAL ID</u>	<u>JOURNAL DATE</u>	<u>DESCR</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
0000614080	07/01/2007	0 BUDGETS GENERAL FUNDS		1,000.00
0000631567	07/01/2007	0 ENC CARRYOVER BUDGETS		635.15
				1,635.15

511000 SALARY-R

<u>JOURNAL ID</u>	<u>JOURNAL DATE</u>	<u>DESCR</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
0000615106	07/01/2007	0 BUDGETS GENERAL FUNDS		153,460.00
				153,460.00

512000 BENEFITS-R

<u>JOURNAL ID</u>	<u>JOURNAL DATE</u>	<u>DESCR</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
0000615550	07/01/2007	0 BUDGETS GENERAL FUNDS		34,402.00
				34,402.00

PO Rollover

RUN CONT-03A for Programs Period 12 of Old Year
 Check Sub-Report Pre-encumbrance/Encumbrance Detail

CONT-03A

2331000153 09999 OUR PROGRAM
 2331000253

Monthly Summary

As of Period 12 2007
 April 02, 2008

4/2/08 3:56 pm
 Page 3 of 5

511000	Total	0.00	0.00	650,524.24	0.00
Budget Pool: 512000					
<u>ACCOUNT</u>		<u>PRE-ENCUMBER</u>	<u>ENCUMBERED</u>	<u>EXPENSE</u>	<u>REVENUE</u>
512100	Health Insurance	0.00	0.00	146,313.69	0.00
512810	FICA	0.00	0.00	47,561.23	0.00
512000	Total	0.00	0.00	193,874.92	0.00

[Pre-encumbrance/Encumbrance Detail](#)

[Budget Journal Report](#)

[Budget Transaction Detail](#)

Check Ending Encumbrances

Pre-Encumbrance/Encumbrance Detail (From Budget Ledger)

Pre-encumbrance

<u>Document ID</u>	<u>Account</u>	<u>Vendor</u>	<u>Amount</u>
	545715	Manning Light Truck Equipment	-2,780.00
	545785	Peterson Electric Supply Co	-6,345.00
1000071866	545785	Peterson Electric Supply Co	1,045.00
1000073917	545715	Manning Light Truck Equipment	2,780.00
1000075239	545785	Steffen Elevator Inc	5,300.00
			<hr/>
			0.00

Encumbrance

<u>Document ID</u>	<u>Account</u>	<u>Vendor</u>	<u>Amount</u>
3000075318	545785	Peterson Electric Supply Co	1,195.00
			1,195.00

Run CONT-03A for Period 1 of New Year Click Sub Report Pre-encumbrance/Encumbrance Detail

Use CONT-04A for Grants

CONT-03A

2331000153
2331000253

09999 OUR PROGRAM

Monthly Summary

As of Period 1 2008

April 02, 2008

Fund: 1000				
Budget Pool: 500000				
<u>ACCOUNT</u>	<u>PRE-ENCUMBER</u>	<u>ENCUMBERED</u>	<u>EXPENSE</u>	<u>REVENUE</u>
	0.00	0.00	0.00	0.00
530800 Fuel Oil	0.00	0.00	0.00	0.00
541505 Stockroom	0.00	0.00	7,903.51	0.00
541509 Maintenance Supplies	0.00	238.00	0.00	0.00
545315 IT-Long Dist & Gmt Approved	0.00	0.00	7.07	0.00
545330 IT-Data Network Monthly	0.00	0.00	252.00	0.00
545350 Physical Plant Services	0.00	0.00	-57.92	0.00
545710 Equipment Maint	0.00	169.32	8,725.06	0.00
545785 Other Maintenance	-2,711.00	15,776.00	1,786.38	0.00
552400 Licensing & Permits	0.00	0.00	550.00	0.00
500000 Total	-2,711.00	16,183.32	19,166.10	0.00
Budget Pool: 511000				
<u>ACCOUNT</u>	<u>PRE-ENCUMBER</u>	<u>ENCUMBERED</u>	<u>EXPENSE</u>	<u>REVENUE</u>
511400 Classified	0.00	0.00	32,911.65	0.00
511410 Shift	0.00	0.00	240.73	0.00
511420 Overtime	0.00	0.00	1,489.38	0.00
511000 Total	0.00	0.00	34,641.76	0.00
Budget Pool: 512000				
<u>ACCOUNT</u>	<u>PRE-ENCUMBER</u>	<u>ENCUMBERED</u>	<u>EXPENSE</u>	<u>REVENUE</u>
512100 Health Insurance	0.00	0.00	8,036.66	0.00
512810 FICA	0.00	0.00	2,536.03	0.00
512000 Total	0.00	0.00	10,572.69	0.00
Pre-encumbrance/Encumbrance Detail				

Check New Year Encumbrances

Ending Old Year Encumbrances should be present.

Pre-Encumbrance/Encumbrance Detail (From Budget Ledger)

Pre-encumbrance

<u>Document ID</u>	<u>Account</u>	<u>Vendor</u>	<u>Amount</u>
	545785	Sunbelt Rentals	-3,870.00
1000087558	545785	Sunbelt Rentals	3,870.00
1000088289	545785	Sunbelt Rentals	-2,711.00
			<hr/>
			-2,711.00

Encumbrance

<u>Document ID</u>	<u>Account</u>	<u>Vendor</u>	<u>Amount</u>
3000075318	545785	Peterson Electric Supply Co	1,195.00
3000078379	545710	Derby City Electric Inc	169.32
3000079000	541509	Louisville Gas & Electric Co	219.00
3000079895	545785	Vulcan Fire Systems Inc	5,000.00
3000080152	545785	FESCO/FASSCO	1,500.00
3000080456	545785	FESCO/FASSCO	1,500.00
3000081168	541509	American Label LLC	19.00
3000081273	545785	Sunbelt Rentals	6,581.00
			<hr/>
			16,183.32

Run PI-01 for Budget Conformation of any ENC Carryover Budgets Per Budget Responsibility Matrix

PI-01

Budget Adjustments/Revisions by Program

4/2/2008 4:19:08PM

Page 1

Fiscal Year: 2008 09999 Our Program

April 02, 2008

Period: 1

Fund: 1000

500000 EXPENSES-R

<u>JOURNAL ID</u>	<u>JOURNAL DATE</u>	<u>DESCR</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
0000614099	07/01/2007	0 BUDGETS GENERAL FUNDS		237,000.00
0000631573	07/01/2007	0 ENC CARRYOVER BUDGETS		1,195.00
				238,195.00

511000 SALARY-R