General Ledger Summary – Report of Transactions – RT206

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

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

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

Processing:

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

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

Report Header Fields:

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

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

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

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

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

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

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

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

General Ledger Summary Report of Transactions   SIU

Report Sections:

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

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

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

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

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

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

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

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

To summarize:

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

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

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

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

Report Body Fields:

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

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

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

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

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

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

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

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

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

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

Report Section Footer Fields:

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

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

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

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

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

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

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

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

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

Sample Report follows.

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Date: 27-JUN-03

Fund: 2727272
Fund Description: ,Science

GENERAL LEDGER SUMMARY REPORT OF TRANSACTIONS
As of 28-FEB-03

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

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Natural Account	Object	Description	Ledger Date	Amount	Je Category	Budget Purpose	AP Invoice	AP Payment	Purchase Order	Batch Reference
ASSETS										
11201		Cash--Pooled--Old National Bank								
	0645	BRS ACCOUNTING FEED	04-FEB-2003	713.38	GL-Bursar Deposits	206028				GL FASCTransactions FAS-CarbondaleISOM 2760649: A
	0645	BRS ACCOUNTING FEED	10-FEB-2003	<541.99>	GL-Bursar Deposits	206028				GL FASCTransactions FAS-CarbondaleISOM 2773491: A
	0645	109-0304403-1 VARIOUS	14-FEB-2003	1,155.00	GL-Bursar Deposits	206028				3004224KFYKE
	0645	BRS ACCOUNTING FEED	17-FEB-2003	539.17	GL-Bursar Deposits	206028				GL FASCTransactions FAS-CarbondaleISOM 2785910: A
	0645	BRS ACCOUNTING FEED	19-FEB-2003	89.32	GL-Bursar Deposits	206028				GL FASCTransactions FAS-CarbondaleISOM 2790972: A
	0645	BRS ACCOUNTING FEED	26-FEB-2003	250.00	GL-Bursar Deposits	206028				GL FASCTransactions FAS-CarbondaleISOM 2804421: A
	3975	#1650 110702 correct bp	10-FEB-2003	2,410.89	GL-Transfers (Local Funds)	206028				2002044Bjbales Spreadsheet 2773026: A
	4553	LOG #020411575 - WM SUPERCENTER SE2	28-FEB-2003	<4.84>	GL-FAS GL Actual Transaction	206028				GL FASCTransactions FAS-CarbondaleISOM 2808475: A
	4553	LOG #020411560 - WM SUPERCENTER SE2	28-FEB-2003	<21.23>	GL-FAS GL Actual Transaction	206028				GL FASCTransactions FAS-CarbondaleISOM 2808475: A
	4559	LOG #020411559 - ANIMAL REPRO SYS	28-FEB-2003	<133.46>	GL-FAS GL Actual Transaction	206028				GL FASCTransactions FAS-CarbondaleISOM 2808475: A
	4608	LOG #020411572 - WAL MART	28-FEB-2003	<17.21>	GL-FAS GL Actual Transaction	206028				GL FASCTransactions FAS-CarbondaleISOM 2808475: A
	4810	RAWLINGS W MITCHELL	06-FEB-2003	<174.00>	AP-Payments	206028	2-PO057940	406995	43751	020603-LT Payables 2760093: A 77235
	4810	RAWLINGS W MITCHELL	25-FEB-2003	<270.00>	AP-Payments	206028	2-PO058896	409369	43751	025103-LT Payables 2801893: A 77652
	4856	#1079 Credit card allocation Oct-Dec 2002	13-FEB-2003	<6.49>	GL-Transfers (Local Funds)	206028				2002049JMarshall Spreadsheet 2781450: A
11201		Cash--Pooled--Old National Bank		3,988.54						
	TOTAL ASSETS			3,988.54						
Assets										
13071		Accounts Receivable--SIS								
	0645	BRS Accounts Receivable-Net change	FEB-03	<799.88>		206028				
13071		Accounts Receivable--SIS		<799.88>						
	TOTAL ASSETS			<799.88>						
Liabilities										
21101		Accounts Payable--Trade Liabilities								
	4810	RAWLINGS W MITCHELL	FEB-03	<54.00>		206028	2-PO059060		43751	
21101		Accounts Payable--Trade Liabilities		<54.00>						
	TOTAL LIABILITIES			<54.00>						
REVENUES										
40000		Revenues								
	0450	FEES - OTHER:		<2,204.88>		206028				
	3900	NONMANDATORY TRANSFERS IN		<2,410.89>		206028				

GENERAL LEDGER SUMMARY REPORT OF TRANSACTIONS
28-FEB-03

Fund:	2727272
Fund Description:	Science

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

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