



Accounting **FUN**damentals for Non-Accountants: What you need to know to do your job

Office of Business and Financial Services
University Accounting and Financial Reporting



6 steps to Certification

Today's Agenda

- History of Governmental Accounting Standards Board (GASB)
- 15 KEY terms to help you pass
- Financial Statement Preparation
- FIFO/LIFO Inventory—Income Statement
- Amortization schedule
- Variance Analysis



This IS Fun!

Information any CPA would know:

- Governmental Accounting Standards Board (GASB)
- Fund Accounting
- Accrual Basis of Accounting
- What makes this fun?



Hidden Agenda

Decode UA and SunGard secrets

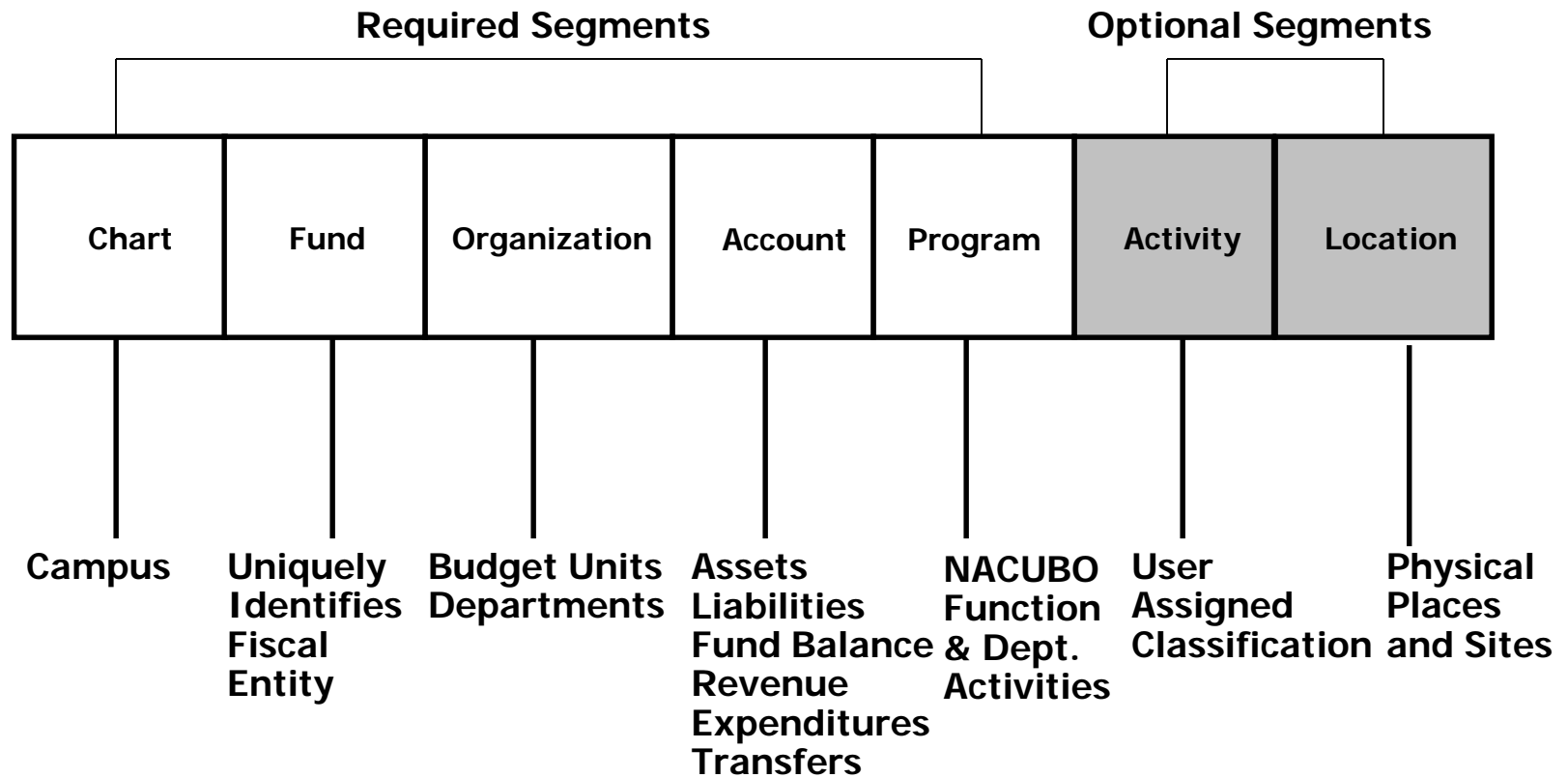
Chase the data to your balance

Declassified Information

Sherlock Holmes, Nancy Drew and Scooby Doo



C-FOAPAL Segments Summary





Decipher the C-FOAPAL Codes

UA and SunGard developed anagram

- CHART
- FUND
- ORGANIZATION
- ACCOUNT
- PROGRAM
- ACTIVITY CODE
- LOCATION



Talk the Talk

- **Accounting Equation**
- **Debits “+” / Credits “-”**
- Operating Ledger
 - Revenues, Expenses, and Transfers
 - Encumbrance Reports
- General Ledger
 - Assets, Liabilities, and Fund Balance
- Your Balance Coordinates

DEBITS AND CREDITS

GENERAL LEDGER

OPERATING LEDGER

	ASSETS	LIABILITIES	FUND BALANCE	REVENUE	EXPENSE	BUDGET FOR REVENUE	BUDGET FOR EXPENSE	ENCUMBRANCES
BANNER ACCOUNT CODES	51000-59000	61000-66406	71000-77000	300100-309600	121100-199422, 211100-219550, 401001-417009			
To increase or create or show a positive amount	Debit	Credit	Credit	Credit	Debit	Credit	Debit	Debit
To decrease or remove or show a negative amount	Credit	Debit	Debit	Debit	Credit	Debit	Credit	Credit

A Credit is indicated by a "minus" sign before the dollar amount, e.g. -1,000,000.00

A debit has no sign, e.g. 500,000.00

EXAMPLES:

Situation: A P-card transaction was charged to an incorrect Account code.

Debit the C-FOAPAL that should have been charged and credit the C-FOAPAL that was charged incorrectly.

Situation: Three units are splitting the fee charged by a guest speaker. The sponsoring unit will pay the entire fee and charge the other units later.

The sponsoring unit debits the C-FOAPAL of the other two units for 1/3 of the guest speaker's fee and credits its C-FOAPAL for 2/3 of the guest speaker's fee.

Situation: Travel expenses for an employee are charged to the state fund of a unit. They will need to be transferred to another fund when it is set up.

The unit debits the C-FOAPAL to which the charges will be transferred and credits the state fund C-FOAPAL.

Situation: A revenue-generating unit sells its service to a University unit.

The revenue-generating unit debits the C-FOAPAL of its University customer and credits its revenue C-FOAPAL.

Situation: A revenue-generating unit decides that it is necessary to make an adjustment by increasing its revenue budget.

The unit credits its revenue budget for the amount of increase. No debit is made.

Situation: A units has established a general encumbrance to track labor expense for its student employees. It partially liquidates the encumbrance monthly.

The unit partially liquidates the encumbrance via a debit to the C-FOAPAL used to establish the encumbrance.



Talk the Talk

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University of Illinois
Operating Ledger Transaction Statement
FY 07 Period 06 Month-End Final

Fiscal Year: 07 Period: 06 Chart of Accounts: 2 - University of Illinois - Chicago Fund Code: 627357 Org Code: 254000
Prog Code: 254004 Org GL Rept: * Fund GL Rept: * Prog GL Rept: *

Chart	2	University of Illinois - Chicago	Level	Status	Principal Investigator	Fund Term Dt	Grant Code
Organization	254000	Family and Community Medicine	6	A		Fund Exp End Dt	Financial Manager Kloc, Lawrence
Fund	627357	254 Med Ser Plan Peoria - FCM	4	A		Project Start Dt	Indirect Cost Rate Indirect Cost Basis
Program	254004	MSP Oper Fam Prac	3	A		Project End Dt	
Fund Type	4S	Trust-Medical Services Plan	2	A		Sponsor	

Account	Description	Date	RC	Document	Seq	Doc Ref	Deposit	Budget	Actual	Encumbrances	Activity	Location
306140	CRP083 OSF C841	08-DEC-2006	100	J0672041	91				-1,159.92			
306140	CRP085 MMCI C849	13-DEC-2006	100	J0674102	10				-549.50			
306140	CRP085 MMCI C850	13-DEC-2006	100	J0674102	11				-3,822.92			
306140	CRP094 OSF C841	28-DEC-2006	100	J0681038	87				-1,159.92			
306140	External Contracts Revenue								-6,692.26			

Total Revenues A → -6,692.26

211400	HR Payroll 2006 MN 12 0	15-DEC-2006	HAC	F0080613	37				3,916.28		← 1	
211400	Encumbrance Salaries	15-DEC-2006	HPA	F0080681	8					-3,916.28		
211400	Other Academic Salary								3,916.28	-3,916.28		
219120	HR Payroll 2006 MN 12 0	15-DEC-2006	HDA	F0080629	379				424.57		← 2	
219120	Encumbrance Fringe Chrg B	15-DEC-2006	HRA	F0080696	141					-423.74		
219120	SURS Retirement Benefit								424.57	-423.74		
219210	HR Payroll 2006 MN 12 0	15-DEC-2006	HDA	F0080629	380				56.27		← 3	
219210	Encumbrance Fringe Chrg B	15-DEC-2006	HRA	F0080696	142					-56.78		
219210	Medicare Matching								56.27	-56.78		
219220	HR Payroll 2006 MN 12 0	15-DEC-2006	HDA	F0080629	381				657.72		← 4	
219220	Encumbrance Fringe Chrg B	15-DEC-2006	HRA	F0080696	143					-657.73		
219220	Employer Paid Health/Life								657.72	-657.73		
219240	IC172 - WC UIC Trust	11-DEC-2006	106	AI011025	1,165	06602001			0.78			
219240	Workers Compensation								0.78			

Total Personnel Expenses B → 5,055.62 -5,054.53

141310	REV Risk Expense Jul-Nov	13-DEC-2006	100	J0653487	8				-755.00			
141310	Risk Expense for July-Nov	13-DEC-2006	100	J0673636	6				1,192.69			
141310	Risk Expense for December	13-DEC-2006	100	J0673653	6				238.54			
141310	Insurance COP Issue								676.23			
154900	Colleman, Michelle R.	12-DEC-2006	INNI	I1700392	1				250.00			
154900	Consultants/Non-Employee								250.00			
198570	IC032 - CA MSP Admin Serv	11-DEC-2006	106	AI011014	251	00070001			32.85			
198570	IC032 - CA MSP Admin Serv	12-DEC-2006	106	AI011032	231	00070001			1.63			

Fiscal Year: 2007 Start Date: 12/01/2006 End Date: 12/31/2006

Chart	2	University of Illinois - Chicago	Status	Principal Investigator	Grant Code
Organization	254000	Family and Community Medicine	A		Grant Start Date
Fund	627357	254 Med Ser Plan Peoria - FCM	A		Grant End Date
Program	254004	MSP Oper Fam Prac	A		Financial Manager Kloc, Lawrence

Account Name	UIN	EC	Posn	Posn Suff	Pay Cat	Pay Seg	FTE	PayPeriod Code	PayPeriod Begin Dt	PayPeriod End Dt	Hours	Fringe Rate	Amount	Doc Num	Activity	Location
211400				00	A	0	20	2006-MN-12	11/16/2006	12/15/2006	34.67		2,722.80	F0080613		
211400				00	A	0	3	2006-MN-12	11/16/2006	12/15/2006	5.19		391.40	F0080613		
211400				00	A	0	0	2006-MN-12	11/16/2006	12/15/2006	173.33		802.08	F0080613		
211400 Other Academic Salary													<u>3,916.28</u>			1
219120				00	D	0	20	2006-MN-12	11/16/2006	12/15/2006		0.1082	295.42	F0080629		
219120				00	D	0	3	2006-MN-12	11/16/2006	12/15/2006		0.1082	42.37	F0080629		
219120				00	D	0	0	2006-MN-12	11/16/2006	12/15/2006		0.1082	86.78	F0080629		
219120 SURS Retirement Benefit													<u>424.57</u>			2
219210				00	D	0	20	2006-MN-12	11/16/2006	12/15/2006		0.0145	39.15	F0080629		
219210				00	D	0	3	2006-MN-12	11/16/2006	12/15/2006		0.0145	5.49	F0080629		
219210				00	D	0	0	2006-MN-12	11/16/2006	12/15/2006		0.0145	11.63	F0080629		
219210 Medicare Matching													<u>56.27</u>			3
219220				00	D	0	20	2006-MN-12	11/16/2006	12/15/2006		0.2112	575.06	F0080629		
219220				00	D	0	3	2006-MN-12	11/16/2006	12/15/2006		0.2112	82.66	F0080629		
219220 Employer Paid Health/Life Insurance													<u>657.72</u>			4
Total Personnel Expense													<u>5,054.84</u>			

University of Illinois
Operating Ledger Transaction Statement
FY 07 Period 06 Month-End Final

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Prog Code: 254004 Org GL Rept: * Fund GL Rept: * Prog GL Rept: *

Chart	2	University of Illinois - Chicago	Level	Status	Principal Investigator	Fund Term Dt	Grant Code
Organization	254000	Family and Community Medicine	6	A		Fund Exp End Dt	Financial Manager Kloc, Lawrence
Fund	627357	254 Med Ser Plan Peoria - FCM	4	A		Project Start Dt	Indirect Cost Rate Indirect Cost Basis
Program	254004	MSP Oper Fam Prac	3	A		Project End Dt	
Fund Type	4S	Trust-Medical Services Plan	2	A			

Sponsor

Account	Description	Date	RC	Document	Seq	Doc Ref	Deposit	Budget	Actual	Encumbrances	Activity	Location
198570	IC032 - CA MSP Admin Serv	13-DEC-2006	106	AI011041	83	00070001			4.40			
198570	MSP Campus Administrative								38.88			
198571	IC042 - UA MSP Admin Serv	11-DEC-2006	106	AI011015	251	00070001			32.85			
198571	IC042 - UA MSP Admin Serv	12-DEC-2006	106	AI011033	231	00070001			1.63			
198571	IC042 - UA MSP Admin Serv	13-DEC-2006	106	AI011042	84	00070001			4.40			
198571	MSP UA Admin Allowance								38.88			
Total Non-Personnel Expenses								C →	1,003.99			
417007	DEAN'S TAX DEC 2006	31-DEC-2006	104	J0682478	1				301.14			
417007	MSP to MSP Transfer - Dea								301.14			
Total Transfers								D →	301.14			
Total Indirect Expenses												
Total Direct Expenses									6,059.61	-5,054.53		
Total Transfers									301.14			
Total Expenses and Transfers									6,360.75	-5,054.53		
Net Totals									-331.51	-5,054.53		

Fiscal Year: 07 Period 06 Chart of Account: 2 - University of Illinois - Chicago Org Code: 254000 Fund Code: 627357
 Prog Code: 254004 Org GL Rept: * Fund GL Rept: * Prog GL Rept: *

Chart	2	University of Illinois - Chicago	Level	Status	Principal Investigator	Fund Term Dt	Grant Code	
Organization	254000	Family and Community Medicine	6	A		Fund Exp End Dt	Financial Manager	Kloc, Lawrence
Fund	627357	254 Med Ser Plan Peoria - FCM	4	A		Project Start Dt	Indirect Cost Rate	Indirect Cost Basis
Program	254004	MSP Oper Fam Prac	3	A		Project End Dt		
Fund Type	4S	Trust-Medical Services Plan	2	A		Sponsor		

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrances	Budget Bal Avail
303310	Operating Group Distribution	0.00	0.00	0.00	0.00	-444.04	0.00	444.04
	Investment Income	0.00	0.00	0.00	0.00	-444.04	0.00	444.04
306140	External Contracts Revenue	0.00	0.00	0.00	-6,692.26	-28,821.62	0.00	28,821.62
	Sales/Services	0.00	0.00	0.00	-6,692.26	-28,821.62	0.00	28,821.62
Total Revenues		0.00	0.00	0.00	-6,692.26	-29,265.66	0.00	29,265.66
211000	Academic Salaries	47,292.00	0.00	47,292.00	0.00	0.00	0.00	47,292.00
211400	Other Academic Salary	0.00	0.00	0.00	3,916.28	21,312.40	25,455.82	-46,768.22
	Academic Salary	47,292.00	0.00	47,292.00	3,916.28	21,312.40	25,455.82	523.78
219000	Benefit Costs	15,213.00	0.00	15,213.00	0.00	0.00	0.00	15,213.00
219120	SURS Retirement Benefit	0.00	0.00	0.00	424.57	2,311.15	2,754.32	-5,065.47
219210	Medicare Matching	0.00	0.00	0.00	56.27	306.29	369.11	-675.40
219220	Employer Paid Health/Life Insurance	0.00	0.00	0.00	657.72	3,568.92	4,275.17	-7,844.09
219240	Workers Compensation	0.00	0.00	0.00	0.78	4.26	0.00	-4.26
	Benefit Costs	15,213.00	0.00	15,213.00	1,139.34	6,190.62	7,398.60	1,623.78
Total Personnel Expenses		62,505.00	0.00	62,505.00	5,055.62	27,503.02	32,854.42	2,147.56
120000	Materials and Supplies	0.00	1,370.00	1,370.00	0.00	0.00	0.00	1,370.00
	Materials and Supplies	0.00	1,370.00	1,370.00	0.00	0.00	0.00	1,370.00
130000	Travel/Transportation Services	1,500.00	5,570.00	7,070.00	0.00	0.00	0.00	7,070.00
	Transportation Services	1,500.00	5,570.00	7,070.00	0.00	0.00	0.00	7,070.00
140000	Services	0.00	5,060.00	5,060.00	0.00	0.00	0.00	5,060.00
141300	Insurance	1,037.00	0.00	1,037.00	0.00	0.00	0.00	1,037.00
141310	Insurance COP Issue	0.00	0.00	0.00	676.23	1,431.23	0.00	-1,431.23
142500	Meals/Receptions	0.00	0.00	0.00	0.00	-103.00	0.00	103.00
154900	Consultants/Non-Employee Travel	0.00	0.00	0.00	250.00	250.00	0.00	-250.00
	Services	1,037.00	5,060.00	6,097.00	926.23	1,578.23	0.00	4,518.77
198550	Departmental Allowances	423.00	0.00	423.00	0.00	0.00	0.00	423.00
198570	MSP Campus Administrative Allowance	423.00	0.00	423.00	38.88	189.03	0.00	233.97
198571	MSP UA Admin Allowance	0.00	0.00	0.00	38.88	189.03	0.00	-189.03
	Allowances	846.00	0.00	846.00	77.76	378.06	0.00	467.94
Total Non-Personnel Expenses		3,383.00	12,000.00	15,383.00	1,003.99	1,956.29	0.00	13,426.71
417007	MSP to MSP Transfer - Dean's Tax	0.00	0.00	0.00	301.14	1,560.64	0.00	-1,560.64

A →

B →

C →

Z ←

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Fiscal Year: 2007
As of Date: 31-DEC-2006

Chart	2	University of Illinois - Chicago	Status	Grant Code	
Organization	254000	Family and Community Medicine	A	Financial Manager	Kloc, Lawrence
Fund	627357	254 Med Ser Plan Peoria - FCM	A	Principal Investigator	
Program	254004	MSP Oper Fam Prac	A		

Account Name	UIN	EC	Posn	Posn Suf	Appt Begin	Appt End Dt	Encumb Num	Encumb Item	Encumb Seq	Rate	FTE	% Time	Remaining Encumb	Activity	Location
211400				00	12/16/2003		PR070003	0	7852	2,722.80	0.20	100	17,698.20		
211400				00	12/16/2003		PR070003	0	7852	391.40	0.03	100	2,544.10		
211400				00	05/16/2006		PR070003	0	7852	802.08	0.00	100	5,213.52		
211400 Other Academic Salary													25,455.82		
219120				00	12/16/2003		PR070003	3	7852		0.20		1,914.95		
219120				00	12/16/2003		PR070003	3	7852		0.03		275.27		
219120				00	05/16/2006		PR070003	3	7852		0.00		564.10		
219120 SURS Retirement Benefit													2,754.32		
219210				00	12/16/2003		PR070003	1	7852		0.20		256.62		
219210				00	12/16/2003		PR070003	1	7852		0.03		36.89		
219210				00	05/16/2006		PR070003	1	7852		0.00		75.60		
219210 Medicare Matching													369.11		
219220				00	12/16/2003		PR070003	8	7852		0.20		3,737.86		
219220				00	12/16/2003		PR070003	8	7852		0.03		537.31		
219220 Employer Paid Health/Life Insurance													4,275.17		
Total Personnel Encumbrances													32,854.42		

← Z

University of Illinois
Detail Operating Ledger Statement
FY 07 Period 06 Month-End Final

Fiscal Year: 07 Period 06 Chart of Account: 2 - University of Illinois - Chicago Org Code: 254000 Fund Code: 627357
 Prog Code: 254004 Org GL Rept: * Fund GL Rept: * Prog GL Rept: *

Chart	2	University of Illinois - Chicago	Level	Status	Principal Investigator	Fund Term Dt	Grant Code	
Organization	254000	Family and Community Medicine	6	A		Fund Exp End Dt	Financial Manager	Kloc, Lawrence
Fund	627357	254 Med Ser Plan Peoria - FCM	4	A		Project Start Dt	Indirect Cost Rate	Indirect Cost Basis
Program	254004	MSP Oper Fam Prac	3	A		Project End Dt		
Fund Type	4S	Trust-Medical Services Plan	2	A				
						Sponsor		

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrances	Budget Bal Avail
	Non-Mandatory Transfers	0.00	0.00	0.00	301.14	1,560.64	0.00	-1,560.64
	Total Transfers	0.00	0.00	0.00	301.14	1,560.64	0.00	-1,560.64
	Total Indirect Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Expenses	65,888.00	12,000.00	77,888.00	6,059.61	29,459.31	32,854.42	15,574.27
	Total Transfers	0.00	0.00	0.00	301.14	1,560.64	0.00	-1,560.64
	Total Expenses and Transfers	65,888.00	12,000.00	77,888.00	6,360.75	31,019.95	32,854.42	14,013.63
	Net Totals	65,888.00	12,000.00	77,888.00	-331.51	1,754.29	32,854.42	43,279.29

D →

University of Illinois
Encumbrance Statement
FY 07 Period 06 Month-End Final

Fiscal Year: 07 Period: 06 Chart of Accounts: 2 - University of Illinois - Chicago Fund Code: 627357 Org Code: 254000
Prog Code: 254004 Org GL Rept: *

Chart	2	University of Illinois - Chicago			Financial Manager
Organization	254000	Family and Community Medicine	Org Level 6	Status A	Kloc, Lawrence
Fund	627357	254 Med Ser Plan Peoria - FCM	Fund Level 4	Status A	
Program	254004	MSP Oper Fam Prac	Program Level 3	Status A	
Fund type	4S	Trust-Medical Services Plan	Fund Type Level 2	Status A	

Account	Vendor/Description	Create Date	Last Activity	Document	Type	Item	Seq	Status	Original Amount	Payments	Adjustments	Balance	Activity	Location
211400		01-JUL-2006	August	PR070003	L	0	7852	O	45,815.87	0.00	-20,360.05	25,455.82		
Academic Salary									45,815.87	0.00	-20,360.05	25,455.82		
219120		01-JUL-2006	August	PR070003	L	3	7852	O	4,957.27	0.00	-2,202.95	2,754.32		
219210		01-JUL-2006	August	PR070003	L	1	7852	O	664.33	0.00	-295.22	369.11		
219220		01-JUL-2006	August	PR070003	L	8	7852	O	7,531.69	0.00	-3,256.52	4,275.17		
Benefit Costs									13,153.29	0.00	-5,754.69	7,398.60		
Total Personnel Expenses									58,969.16	0.00	-26,114.74	32,854.42		
Grand Total									58,969.16	0.00	-26,114.74	32,854.42		

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University of Illinois
Detail General Ledger by Account

Fiscal Year: 07 Period: 06
Fund Code: 627357 Fund Type Code: * Chart of Account: 2 - University of Illinois - Chicago

Chart 2 - University of Illinois - Chicago
Fund Type Level 2 4S - Trust-Medical Services Plan

Account	Description	PM Ending Bal	CM Change	CM Ending Bal	PY Ending Bal
51000	Claim on Cash	112,529.95	331.51	112,861.46	116,619.63
Total Assets		112,529.95	331.51	112,861.46	116,619.63
61000	Accounts Payable System	0.00	0.00	0.00	0.00
61600	Accrued Payroll	0.00	0.00	0.00	-2,003.88
Total Liabilities		0.00	0.00	0.00	-2,003.88
72000	FBal Sponsored Programs	-114,615.75	0.00	-114,615.75	-107,216.15
77000	Beginning Fund Balance	0.00	0.00	0.00	0.00
85000	Revenue Control	-22,573.40	A → -6,692.26	-29,265.66	-115,644.82
86000	Expense Control	23,399.70	6,059.61 ← B + C	29,459.31	102,842.06
87000	Transfer Control	1,259.50	D → 301.14	1,560.64	5,403.16
Total Fund Balance		-112,529.95	-331.51	-112,861.46	-114,615.75
Budget/Encumbrance Controls					
82000	Budgeted Expense Control	-92,406.00	0.00	-92,406.00	-142,655.00
84000	Budgeted Change to Fund Balance	92,406.00	0.00	92,406.00	142,655.00
88000	Encumbrance Control	37,908.95	-5,054.53	32,854.42 ← Z	0.00
88200	Reserve for Encumbrances	-37,908.95	5,054.53	-32,854.42	-0.00



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Detail Operating Ledger Statement
FY 07 Period 06 Month-End Final

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Program	254004	MSP Oper Fam Prac	3	A		Project End Dt		
Fund Type	4S	Trust-Medical Services Plan	2	A				
						Sponsor		

Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrances	Budget Bal Avail
	Non-Mandatory Transfers	0.00	0.00	0.00	301.14	1,560.64	0.00	-1,560.64
Total Transfers		0.00	0.00	0.00	301.14	1,560.64	0.00	-1,560.64
Total Indirect Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Expenses		65,888.00	12,000.00	77,888.00	6,059.61	29,459.31	32,854.42	15,574.27
Total Transfers		0.00	0.00	0.00	301.14	1,560.64	0.00	-1,560.64
Total Expenses and Transfers		65,888.00	12,000.00	77,888.00	6,360.75	31,019.95	32,854.42	14,013.63
Net Totals		65,888.00	12,000.00	77,888.00	-331.51	1,754.29	32,854.42	43,279.29

University of Illinois
Detail General Ledger by Account

Fiscal Year: 07 Period: 06
Fund Code: 627357 Fund Type Code: * Chart of Account: 2 - University of Illinois - Chicago

Chart 2 - University of Illinois - Chicago
Fund Type Level 2 4S - Trust-Medical Services Plan

Account	Description	PM Ending Bal	CM Change	CM Ending Bal	PY Ending Bal
51000	Claim on Cash	112,529.95	331.51	112,861.46	116,619.63
Total Assets		112,529.95	331.51	112,861.46	116,619.63
61000	Accounts Payable System	0.00	0.00	0.00	0.00
61600	Accrued Payroll	0.00	0.00	0.00	-2,003.88
Total Liabilities		0.00	0.00	0.00	-2,003.88
72000	FBal Sponsored Programs	-114,615.75	0.00	-114,615.75	-107,216.15
77000	Beginning Fund Balance	0.00	0.00	0.00	0.00
85000	Revenue Control	-22,573.40	-6,692.26	-29,265.66	-115,644.82
86000	Expense Control	23,399.70	6,059.61	29,459.31	102,842.06
87000	Transfer Control	1,259.50	301.14	1,560.64	5,403.16
Total Fund Balance		-112,529.95	-331.51	-112,861.46	-114,615.75
Budget/Encumbrance Controls					
82000	Budgeted Expense Control	-92,406.00	0.00	-92,406.00	-142,655.00
84000	Budgeted Change to Fund Balance	92,406.00	0.00	92,406.00	142,655.00
88000	Encumbrance Control	37,908.95	-5,054.53	32,854.42	0.00
88200	Reserve for Encumbrances	-37,908.95	5,054.53	-32,854.42	-0.00



Declassified Information

- Policy and Procedures Manual
 - Allowability and Funding of Certain Expenditures 8.13
- Rule Codes/Account Codes list
- Training Materials
- Banner Short Cut keys

Help Solve the Mystery

Dr. Robert Langdon, Columbo, Insp. Jacques Clouseau

- [Who to Ask](#)
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