



FINANCIAL MANAGEMENT SERVICES

INDIANA UNIVERSITY

FINANCIAL INFORMATION SYSTEM

Monthly Standard Reports:

- ✓ Monthly Operating Statement
- ✓ Monthly Transaction Listing
- ✓ Labor Operating Detail

November 2008

ANATOMY OF A MONTHLY OPERATING STATEMENT (MOS)	4
HEADERS	5
COLUMN HEADINGS	6
SECTIONS.....	7
<u>Subtotals</u>	7
SUB ACCOUNTS.....	8
HOW TO READ A MOS	10
GENERAL FUND (GF) ACCOUNTS	10
YTD ASSETS AND LIABILITIES.....	11
SAMPLE 1: A PARTIAL MOS FOR A GENERAL FUND ACCOUNT	13
MONTHLY OPERATING STATEMENTS FOR CONTRACT & GRANT (CG) ACCOUNTS	14
<u>Report Structure</u>	14
<u>Staying Within the Budget</u>	15
<u>Current Month Cash Balance</u>	16
SAMPLE 2: A MOS FOR A CONTRACT AND GRANT ACCOUNT.....	18
ALL OTHER ACCOUNTS.....	20
<u>Staying Within the Budget</u>	20
<u>Cash Balance</u>	21
ANATOMY OF A MONTHLY OPERATING STATEMENT TRANSACTION LISTING (TL)	22
HEADERS	23
COLUMN HEADINGS	24
SECTIONS.....	25
HOW TO READ A TL	26
SAMPLE 3: A TL FOR A GENERAL FUND ACCOUNT.....	27
ANATOMY OF A LABOR MONTHLY OPERATING DETAIL	30

HEADERS	31
COLUMN HEADINGS	32
HOW TO READ A LOD	33
SAMPLE 4: A LABOR OPERATING DETAIL FOR A GENERAL FUND ACCOUNT	34
APPENDIX A: FREQUENTLY ASKED QUESTIONS.....	36
APPENDIX B: HOW TO RETRIEVE DATA AND INFORMATION FROM THE FMS WEB.....	41
REPORTS VIEWER INSTRUCTIONS.....	ERROR! BOOKMARK NOT DEFINED.
ACCOUNT VIEW QUERY INSTRUCTIONS	42
I. IN-ROLE DIRECTIONS.....	42
II. OUT-OF-ROLE DIRECTIONS.....	44
APPENDIX C: GLOSSARY	46

Anatomy of a Monthly Operating Statement (MOS)

The Monthly Operating Statement (MOS) provides a monthly and year-to-date summary of financial activity for an individual account. Current budget, actual, and encumbrance information is included and is organized according to each object code (income or expense class).

06/02/96					PAGE		1	
FOR THE MONTH ENDING MAY 31,2007			EFFECTIVE DATE: 07/01/93		ACCOUNT NUMBER:		1234567 ----- BL	
PERIOD: 11			EXPIRATION DATE:		FISCAL OFFICER:		CLAMPETT, JED	
MONTHLY OPERATING STATEMENT			SUB FUND GROUP: GENERAL FUNDS		ACCOUNT TITLE:		FOLK MUSIC	
REPORT ID: MOS_RPT					SUB-ACCOUNT TITLE:		FOLKLORE	
					ORGANIZATION TITLE:		COAS	
					RC TITLE:		COAS	
				MAY			PROJECTED	
OBJECT	SUB	OBJECT	CURRENT	ACTUAL	YTD	OUTSTANDING	AVAILABLE	PCT OF
-----	OBJECT	CODE	BUDGET	TRANSACTIONS	ACTUAL	ENCUMBRANCE	BALANCE	BUDGET
REVENUES								

EXPENDITURES								

The MOS is made up of three distinct zones; the header, the column headings, and the sections.

The **header** contains information concerning the management of the account, such as the name of the fiscal officer, organization, responsibility center (RC) title, account number, and the fiscal period of the report.

The **column headings** identify the contents of the columns directly below them.

The report is separated into **sections** identifying revenues, expenditures, assets, liabilities, and fund balances.

HEADERS

The header of the MOS consists of three columns of text. It is repeated on every page of the report. Contract & Grant accounts have additional report headings (see page 14).

The left column of the header shows the following information:

```
06/02/07

FOR THE MONTH ENDING MAY 31, 2007
PERIOD: 11
MONTHLY OPERATING STATEMENT
REPORT ID: MOS_RPT
```

- The date on which the report was created
- The ending date of the period for which the report was generated
- The fiscal period for which the report was generated
- The full name of the report
- The report ID, which is a behind-the-scenes code used to identify the report within the Decision Support environment

The center column of the header contains the following information:

- The date on which the account became effective
- The date on which the account will expire (if there is no set expiration date, the field will be blank)
- The name of the sub-fund group to which the account belongs

```
EFFECTIVE DATE: 07/01/93
EXPIRATION DATE:
SUB FUND GROUP: GENERAL FUNDS
```

The right column of the header contains most of the descriptive information about the account. The page number is printed at the top right corner of every page. Just beneath the page number the following items can be found:

```
PAGE 1
ACCOUNT NUMBER: 1234567 ---- BL
FISCAL OFFICER: CLAMPETT, JED
ACCOUNT TITLE: FOLK MUSIC
SUB-ACCOUNT TITLE:
ORGANIZATION TITLE: FOLKLORE
RC TITLE: COAS
```

- The seven character account number followed by a sub-account code (if applicable), and the chart of accounts code
- The name of the fiscal officer
- The account title, which is the official name of the account
- A sub-account title (if applicable)
- The name of the organization responsible for the account
- The name of the responsibility center to which the account reports

COLUMN HEADINGS

The column headings, which appear beneath the header on each page, describe the contents of each column. Contract & Grant (CG) accounts have different column headings for some columns (see page 14).

OBJECT	SUB OBJECT	OBJECT CODE	CURRENT BUDGET	(MONTH) ACTUAL TRANSACTIONS
Short versions of the object code names	Short names of the sub-object codes (if applicable)	The four character object code, immediately followed by the sub-object code (if applicable)	Current budget amounts for each object code/sub-object code including encumbrances from prior years and any current budget adjustments through the date of the report. An * next to this column indicates a budget adjustment was processed in the current month	Total of actual activity within a given object code/sub-object code for the current month

YTD	OUTSTANDING ENCUMBRANCE	PROJECTED AVAILABLE BALANCE	PCT OF BUDGET
Total of actual activity within a given object code/sub-object code for the current fiscal year (Year To Date)	Total of all encumbrance and dis-encumbrance transactions within a given object code/sub-object code	Calculated field showing the variance between Budget and Actual. Refer to the following section "How to read a MOS" for the calculation of this balance	Calculated field showing YTD Actual as a percentage of the Current Budget. Refer to the following section "How to read a MOS" for the calculation of this percentage. If there is no budget for an object code/sub-object code, the percent of budget will be zero (.00)

Sample 1 on page 13 shows the column headings on a General Fund MOS.

SECTIONS

The MOS report is divided into distinct sections. The number of sections is dependent on whether the account is a General Fund, Contract and Grant, Auxiliary, or other account.

General Fund accounts are divided into two sections:

- **Revenues** represent revenue and income to an account (both budget and actual)
- **Expenditures** represent expenses charged to an account (both budget and actual)

All other accounts include the following sections in addition to Revenues and Expenditures:

- **Assets** represent something owned by an account, or owed to an account (e.g., receivables)
- **Liabilities** represent amounts owed to someone else (e.g., payables)
- **Fund Balance** represents the change in account equity (net worth)
- **Cash Balance** is calculated using the following equation:

$$\text{Beginning Cash} + \text{Income} - \text{Expenses} - \text{Increase in Assets} + \text{Increase in Liabilities} + \text{Increase in Fund Balance} = \text{Current Cash}$$

Sections in the MOS are divided by lines of asterisks immediately followed by the name of the section in the left margin.

Subtotals

Within each section, the report shows subtotals for a given type (e.g., total revenue, total expenditures), and subtotals by consolidation (e.g., within expenditures, there may be compensation, general expense). Within the consolidation, subtotals are given by level (e.g., within compensation, there may be academic salaries, hourly compensation, fringe benefits). Negative numbers appear in parenthesis in all reports.

Subtotal lines are marked by a series of asterisks at the beginning of the line (see Sample 1):

For General Fund and other non-CG accounts: <ul style="list-style-type: none">• ** (level)• *** (consolidation)• **** (type)	For CG accounts: <ul style="list-style-type: none">• ** (level)• *** (consolidation)• **** (direct expenditures)• ***** (type)
--	---

Sub Accounts

If your account uses sub accounts, the system will generate multiple Monthly Operating Statements for that account. A statement will be generated for the main account itself (i.e. any activity not diverted to a sub account), and a separate statement will be generated for each sub account.

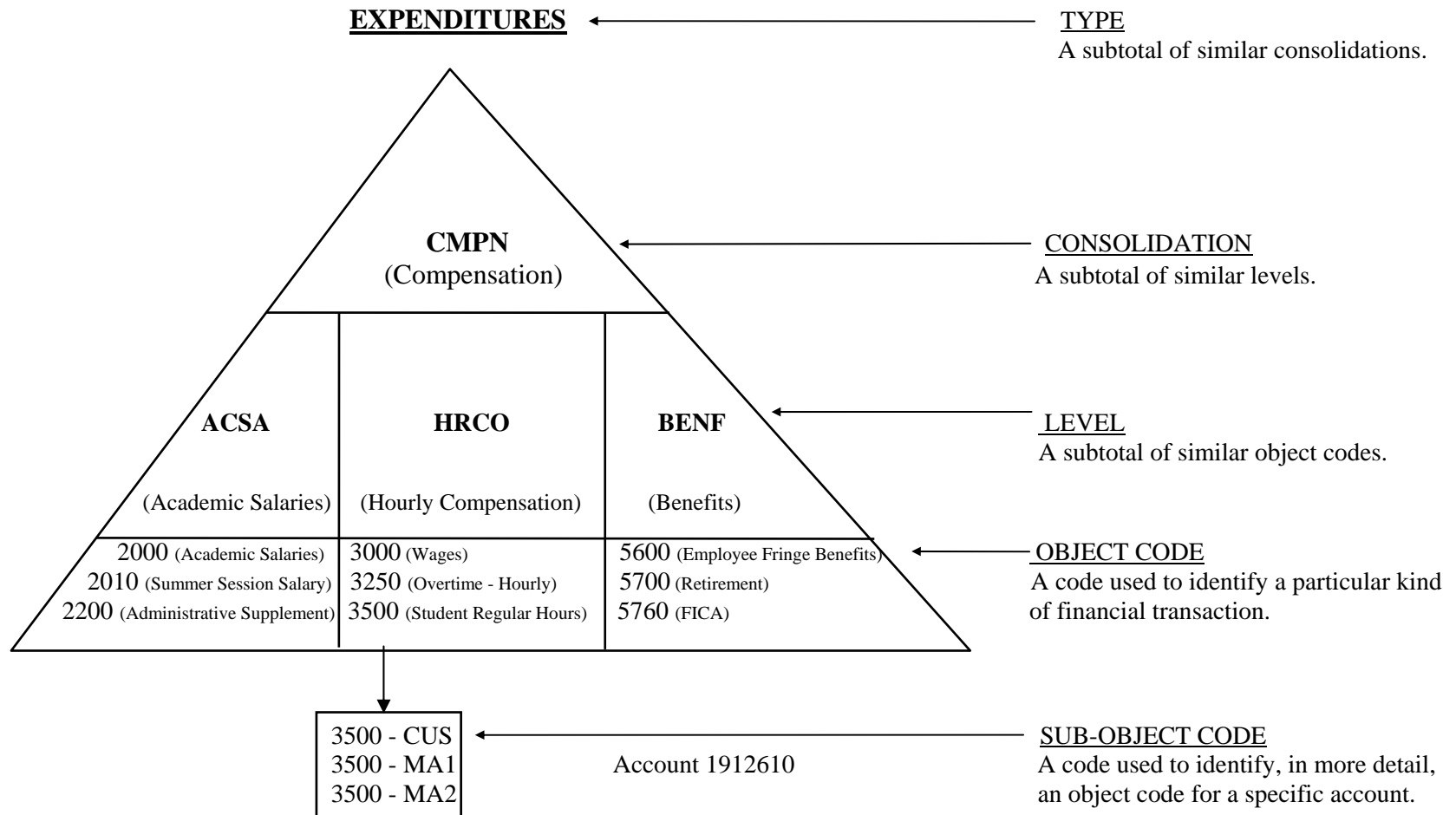
	PAGE	1
ACCOUNT NUMBER:	1955501	TRAIN BL
FISCAL OFFICER:	BARDZELL,	JETHRO
ACCOUNT TITLE:	FMS TRAINING	
SUB-ACCOUNT TITLE:	ONLINE TRAINING	
ORGANIZATION TITLE:	FMS ADMINISTRATION	
RC TITLE:	VP & CFO	

As seen in the excerpt to the left, a Monthly Operating Statement for a sub account can be identified by the sub account code (“TRAIN” in this example) which appears to the right of the account number in the header. The sub account title (“ONLINE TRAINING” in this example) is also displayed.

An Accumulated Monthly Operating Statement, which combines all the numbers from an account and all its associated sub accounts into a single report, can also be generated. The Accumulated Monthly Operating Statement may be retrieved through the Reports Viewer or Account View of the Financial Data Retrieval System. For more information on returning reports through the Reports Viewer or Account View, please see Appendix B: How to Retrieve Data from the FMS Web (page 40).

Object Code Hierarchy

An object code is the most basic unit of financial detail at IU. Object codes report to a hierarchy established for each chart of accounts within the university (see the diagram below). Sub-object codes may be established for a given object code as needed to enhance the tracking of and reporting on university account activity.



How to read a MOS

The manner in which an individual utilizes the monthly operating statement may depend on whether the account is a General Fund, Contract & Grant, or other account.

General Fund (GF) Accounts

Fiscal officers for general fund accounts must be concerned with whether the budget was exceeded. Look at the following columns in Sample 1 on page 13.

- Current Budget
- YTD Actual (Year-To-Date Actual)
- Outstanding Encumbrance
- Projected Available Balance

A primary concern is the **Projected Available Balance** column. The amount presented here is the balance available in the account for each object code/sub-object code combination. These amounts are calculated using the following formulas:

- For a revenue object code: $\text{YTD Actual} - \text{Current Budget} = \text{Projected Available Balance}$
(If the projected available balance is a positive figure, this indicates that the budget has been exceeded.)
- For an expenditure object code: $\text{Current Budget} - \text{YTD Actual} - \text{Outstanding Encumbrance} = \text{Projected Available Balance}$
(If the projected available balance is a positive figure, this indicates that the budget has not been exceeded.)

It may be especially noteworthy in the case of some accounts to pay particular attention to **subtotals**. It is not unusual for many organizations to establish budgets in a few object codes, but spend from other related object codes. These non-budgeted object codes will then have negative amounts in their available balance columns, while the budgeted object codes will have a large positive amount in their available balance columns. In these cases the subtotal lines will often more accurately represent the projected available balance (See the Hourly Expenditures in Sample 1).

The **percent of budget** (PCT of budget) figures indicate the year-to-date percentage of the original budget figure that was received in the case of revenues, or the percentage spent in the case of expenditures. For general fund accounts, the calculation is as follows: $\text{YTD Actual} + \text{Outstanding Encumbrance} \div \text{Current Budget}$. Note, however, that percent of budget will always be zero (.00) for individual **non**-budgeted object code lines. To see the actual percent of budget for these figures (cumulatively), refer to the subtotals.

An **encumbrance** is an amount set aside to cover a future anticipated expense, which has not yet been invoiced or paid. Although they are merely projected expenditures, they are subtracted to portray a more accurate representation of the available balance. An encumbrance may be one of three types:

- External encumbrance—an anticipated disbursement to an entity outside of the university (e.g., Purchasing encumbrances)
- Internal encumbrance—an anticipated disbursement to an internal IU organization (such as physical plant work order or payroll encumbrances)
- Pre-encumbrance—an encumbrance established using the pre-encumbrance document in the FIS to plan for anticipated expenses on a specific account which are not yet internally or externally encumbered

If an encumbrance is created and disencumbered (removed) during the same fiscal period, it will not appear in the outstanding encumbrance column on the MOS. If an encumbrance is created in one fiscal period and disencumbered during a subsequent period, the encumbrance will be reflected on the MOS until the reporting period in which it is removed. “Outstanding Encumbrance” figures will be reduced by the amount disencumbered during the reporting period, and increased by any new encumbrances. Encumbrances such as those for salaries and wages are encumbered at the beginning of the fiscal year, and are reduced (disencumbered) by the system over the course of the year as salaries and wages are paid each period.

NOTE: Keep in mind that a budget line for non-budgeted object codes will not appear on your monthly statement unless there has been activity affecting that object code during the fiscal year. However, in the case of budgeted object codes, the current budget amounts and object codes will appear on your MOS even if no activity has occurred.

YTD Assets and Liabilities

Year to Date Assets and Liabilities figures only reflect the transactions for the current fiscal year. They do not include an account’s beginning Asset and Liability balances.

See Sample 1 on page 13 for the MOS representing the situations described on the following page.

Example 1: A budget line is established in income object code 1170 for gifts, in the amount of \$2,000. Only \$1,000 in gifts has been received so far this fiscal year.

The MOS would reflect **\$2,000** in the Current Budget column, and **\$1,000** in the YTD Actual column. The Projected Available Balance is:

$$\text{Projected Available Balance} = \$1,000 \text{ [YTD Actual]} - 2000 \text{ [Current Budget]}$$

$$\text{Projected Available Balance} = (\$1,000)$$

NOTE: Negative amounts appear in parentheses

Therefore, it is still expected that \$1,000 will be received at some future date, which will satisfy the current budget figure for the 1170 object code.

Example 2: A budget line is established in expenditure object code 4080 for teaching supplies, in the amount of \$25,000. Year to date expenditures total \$20,000, and there is an outstanding encumbrance balance of \$2,000.

The report reflects **\$25,000** in the Current Budget column, **\$20,000** in the YTD Actual column, and **\$2,000** in the Outstanding Encumbrance column. The Projected Available Balance is:

$$\text{Projected Available Balance} = \$25,000 \text{ [Current Budget]} - \$20,000 \text{ [YTD Actual]} - \$2,000 \text{ [Outstanding Encumbrance]}$$

$$\text{Projected Available Balance} = \$3,000$$

Therefore, \$3000 still remains available for use in the 4080 budget line.

Example 3: A budget line is established in expenditure object code 5215 for expendable computer equipment, in the amount of \$6,325. Year to date expenditures total \$6,405.

The report reflects **\$6,325** in the Current Budget column, and **\$6,405** in the YTD Actual column. The Projected Available balance is:

$$\text{Projected Available Balance} = \$6,325 \text{ [Current Budget]} - \$6,405 \text{ [YTD Actual]}$$

$$\text{Projected Available Balance} = (\$80)$$

NOTE: Negative amounts appear in parentheses

Therefore, the budget has been exceeded for this object code by \$80.

Sample 1: A Partial MOS for a General Fund Account

08/09/08

PAGE 1

FOR THE MONTH ENDING MAY 31,2007 EFFECTIVE DATE: 07/01/93
 PERIOD: 11 EXPIRATION DATE:
 MONTHLY OPERATING STATEMENT SUB FUND GROUP: GENERAL FUNDS
 REPORT ID: MOS_RPT

ACCOUNT NUMBER: 1234567 ---- BL
 FISCAL OFFICER: CLAMPETT, JED
 ACCOUNT TITLE: FOLK MUSIC
 SUB-ACCOUNT TITLE:
 ORGANIZATION TITLE: FOLKLORE
 RC TITLE: COAS

OBJECT	SUB OBJECT	OBJECT CODE	CURRENT BUDGET	MAY ACTUAL TRANSACTIONS	YTD ACTUAL	OUTSTANDING ENCUMBRANCE	PROJECTED AVAILABLE BALANCE	PCT OF BUDGET
REVENUES								
OTHER GIFTS		1170----	2,000.00	.00	1,000.00	.00	(1,000.00)	50.00
CONF FEES		1461----	20,000.00	2,000.00	19,550.00	.00	(450.00)	97.75
PUBLICATIONS	FOLKSONGS	1568-FOL	8,000.00	475.00	7,190.00	.00	(810.00)	89.87
OTHER INC	RECORD FEE	1800-JED	20,000.00	.00	28,459.00	.00	8,459.00	142.29
***	TOTAL OTH REVENUE		50,000.00	2,475.00	56,199.00	.00	6,199.00	112.39
****	TOTAL REVENUES		50,000.00	2,475.00	56,199.00	.00	6,199.00	112.39

EXPENDITURES								
HRLY REGULAR		3000----	10,000.00	2,000.00	2,250.00	.00	7,750.00	22.50
HRLY REGULAR	COUNTRY	3000-CTY	.00	1,450.50	5,590.50	.00	(5,590.50)	.00
HRLY REGULAR	BALLAD	3000-BLD	.00	.00	275.00	.00	(275.00)	.00
O T - HRLY		3250----	.00	685.00	1,152.00	.00	(1,152.00)	.00
**	TOTAL HOURLY COMP		10,000.00	4,135.50	9,267.50	.00	732.50	92.67
***	TOTAL COMPENS		10,000.00	4,135.50	9,267.50	.00	732.50	92.67
TEACH SUPPLS		4080----	25,000.00	.00	20,000.00	2,000.00	3,000.00	88.00
TELEPHONE		4085----	4,800.00	237.00	4,146.23	.00	653.77	86.38
OFFICE SUP		4100----	2,000.00	25.00	1,643.00	.00	357.00	82.15
EXPEND CMPTR		5215----	6,325.00	.00	6,405.00	.00	(80.00)	101.26
***	TOTAL GEN EXP		38,125.00	262.00	32,194.23	2,000.00	3,930.77	89.69
****	TOTAL EXPENDITURES		48,125.00	4,397.00	41,461.23	2,000.00	4,663.77	90.31

INFORMATION ABOUT THIS REPORT
 ASTERISKS HAVE BEEN ADDED NEXT TO THE VARIOUS SUBTOTALS TO HELP IDENTIFY THE LEVEL OF SUBTOTALING.
 OBJECT TYPE SUBTOTALS WILL HAVE FOUR ASTERISKS, CONSOLIDATION SUBTOTALS WILL HAVE THREE ASTERISKS, AND LEVEL SUBTOTALS WILL HAVE TWO ASTERISKS.

Monthly Operating Statements for Contract & Grant (CG) Accounts

A primary concern for Contract & Grant accounts is the bottom line, or "...how much is left to spend?" This involves staying within the budgeted amounts, as well as noting the available balance remaining in the account.

NOTE: Currently, accounts that begin with 4 (4x-xxx-xx, or 5 (5x-xxx-xx) are Contract & Grant accounts.

Report Structure

The layout of the CG report is somewhat different than reports for general fund accounts. While the basic header information remains the same, the report contains additional fields used solely for Contract & Grant accounts. Additionally, the CG report reflects financial activity from the date of the account's inception, rather than from the beginning of the fiscal year. An expiration date for the account appears in the header, as does the full name of the report, "Contracts and Grants Monthly Operating Statement."

Additional fields include:

C&G ANALYST	The name of the account's analyst in Financial Management Services
ACCT PROJ DIR	The name of the director of the project
AGENCY NAME	The agency from which the grant originates
GRANT NUMBER	A number assigned by the agency to track its grants
ICR RATE	The Indirect Cost Rate that is applied to expenses by a percentage and recovered by the Responsibility Center

Some of the column headings are different, due to the nature of reporting for Contract & Grant accounts from the account's inception date rather than the beginning of the fiscal year. The following chart shows how column headings on a CG MOS correspond to the headings on a General Fund MOS.

GENERAL FUND MOS COLUMN NAME	CONTRACT & GRANT MOS COLUMN NAME
CURRENT BUDGET	CUMULATIVE CURRENT BUDGET
YTD ACTUAL	CUMULATIVE ACTUAL

Staying Within the Budget

To determine how much money is left to spend (whether the account remains within its current budget amounts), take note of the **Projected Available Balance** column. The calculation of the Projected Available Balance column for CG accounts is identical to that of a General Fund MOS (see page 10). The amount is calculated using the following formula:

- For an expenditure object code:
Cumulative Current Budget - Cumulative Actual - Outstanding Encumbrance = Projected Available Balance

NOTE: The projected available balance for a revenue or income object code is calculated using the following formula:
Cumulative Actual - Cumulative Current Budget = Projected Available Balance. This figure may not be a serious concern for those who monitor these accounts since it is generally assumed that income will be received as agreed upon in the contract or grant.

As with General Fund accounts, **subtotals should receive considerable attention** to get an accurate picture of the account's financial position in relation to the budget. It is not unusual for many organizations to establish budgets in a few object codes, but spend from other related object codes. These non-budgeted object codes will then have negative amounts in their available balance columns, while the budgeted object codes will have a large positive amount in their available balance columns. In these cases the subtotal lines will often more accurately represent the projected available balance.

The **percent of budget** (PCT of budget) column may also be useful to note. For CG accounts, it is calculated as:
Cumulative Actual + Outstanding Encumbrance ÷ Cumulative Current Budget. Note, however, that percent of budget will always be zero (.00) for individual **non**-budgeted object code lines. The actual percent of budget for these object codes is reflected in the subtotal lines.

An **encumbrance** is an amount set aside to cover a future anticipated expense, which has not yet been invoiced or paid. Even though they are merely projected expenditures, they are subtracted to portray a more accurate representation of the available balance. An encumbrance may be one of three types:

- External encumbrance—an anticipated disbursement to an entity outside of the university (e.g., Purchasing encumbrances)
- Internal encumbrance—an anticipated disbursement to an internal IU organization (such as Physical Plant work order or payroll encumbrances)
- Pre-encumbrance—an encumbrance established using the pre-encumbrance document in the FIS to plan for anticipated expenses on a specific account which are not yet internally or externally encumbered

If an encumbrance is created and disencumbered (removed) during the same fiscal period, it will not appear in the outstanding encumbrance column on the MOS. If an encumbrance is created in one fiscal period and disencumbered during a subsequent period, the encumbrance will

continue to appear on the MOS until the period in which it is removed. Outstanding encumbrance figures reflected on the MOS for a reporting period will include a reduction by the amount disencumbered, and an increase by any new encumbrances. For example, encumbrances such as those for salaries and wages are encumbered at the beginning of the fiscal year, and are reduced (disencumbered) by the system over the course of the year as salaries and wages are paid each period.

NOTE: Keep in mind that a line for non-budgeted object codes will not appear on your monthly statement unless there has been activity affecting that object code during the life of the account. However, in the case of budgeted object codes, the current budget amounts and object codes will appear on your MOS even if no activity has occurred.

Current Month Cash Balance

The current month Cash Balance can be important because it reflects what has actually happened to date in the account. It can help you to keep track of whether expected income has been received on your account. A positive Cash Balance indicates that more income has been received than expenditures incurred. A negative Cash Balance can indicate that all of the expected income has not yet been received. Income is generally received quarterly by CG accounts, so this may not be a concern.

The Cash Balance figure is the most useful toward the end of a grant, since the cash balance must finally be **zero**. If it is positive after all transactions have been processed, the residual funds will be returned to the agency or moved to another account (depending upon what the agency allows). If the Cash Balance is negative, either there is income yet to be billed, or the budget has been exceeded and the excess must be moved to another account. If additional income should be billed, contact your CG analyst to ensure that appropriate and timely action is taken.

The Cash Balance line at the bottom of the CG Monthly Operating Statement (see Sample 2, starting on page 18) shows the cash balance from the end of the previous month, the net change in cash over the current month, and the current month cash balance. Thus, Cash Balance Previous Month + Net Change = Current Month Cash Balance. Net Change is calculated as follows:

Actual Income
- Actual Expenditures
- Increase in Assets (Sent but unpaid billings, such as Accounts Receivable)
+ Increase Liabilities (Expense invoices processed but not paid, such as Accounts Payable)
+ Increase in Fund Balance
= CASH BALANCE

For net change, the monthly column amounts are used. Current month cash balance can also be calculated by applying the same formula to the cumulative actual column amounts.

Example 1: In our Sample Contract and Grant Monthly Operating Statement (starting on page 18), the ending cash balance for the prior month becomes the beginning cash balance for the current month. The ending cash balance for the previous month was \$(1,299.97). In the current month, actual income is \$0.00, and actual expenses are \$1,856.92. There is no change in the Assets amount, but Liabilities have increased \$285.74. The Fund Balance has not changed. The Current Cash calculation is as follows:

Previous Month Cash Balance	\$(1,299.97)
+ Net Change	
+ Income	0.00
- Expenses	1,856.92
- Increase in Assets	0.00
+ Increase in Liabilities	285.74
<u>+ Increase in Fund Balance</u>	<u>0.00</u>
= Current Cash	\$(2,871.15)

Sample 2: A MOS for a Contract and Grant Account

FOR THE MONTH ENDING AUG. 31,2001	EFFECTIVE DATE: 01/01/99	ACCOUNT NUMBER: 4399911	----- BL
CONTRACTS AND GRANTS	EXPIRATION DATE: 12/31/01	FISCAL OFFICER: SKINNER, WALTER	
MONTHLY OPERATING STATEMENT	SUB FUND GROUP: FEDERAL	ACCOUNT TITLE: US GEOL SURVEY 99HDTVXFILES-MU	
REPORT ID: CGMOS_RPT	AGENCY NAME:DOI- US GEOL SURVEY	SUB-ACCOUNT TITLE:	
C&G ANALYST: DANA SCULLY	GRANT NUMBER:99-HD-TV-X-FILES	ORGANIZATION TITLE: ALIEN STUDIES	
ACCT PROJ DIR: MULDER, FOX	ICR RATE: 30.400%	RC TITLE: COAS	

OBJECT	SUB OBJECT	OBJECT CODE	CUMULATIVE CURRENT BUDGET	AUG. ACTUAL TRANSACTIONS	CUMULATIVE ACTUAL	OUTSTANDING ENCUMBRANCE	PROJECTED AVAILABLE BALANCE	PCT OF BUDGET
REVENUES								
FED APPR GNT		1130----	77,000.00	.00	62,033.04	.00	(14,966.96)	80.56
***	TOTAL OTH REVENUE		77,000.00	.00	62,033.04	.00	(14,966.96)	80.56
****	TOTAL REVENUES		77,000.00	.00	62,033.04	.00	(14,966.96)	80.56

EXPENDITURES								
EXMPT ST-C&G		2408----	.00	.00	6,597.32	.00	(6,597.32)	.00
**	TOTAL PROF SAL		.00	.00	6,597.32	.00	(6,597.32)	.00
NON-EX STAFF		2500----	24,913.00	.00	10,833.02	.00	14,079.98	43.48
**	TOTAL BIWEEK SAL		24,913.00	.00	10,833.02	.00	14,079.98	43.48
HR ST NS REG		3000----	27,336.00	1,392.70	16,759.79	(380.00)	10,956.21	59.92
PERF HOURLY		3050----	.00	.00	41.91	.00	(41.91)	.00
O T - STAFF		3200----	.00	.00	754.31	.00	(754.31)	.00
STUDENT		3500----	.00	.00	8,729.54	.00	(8,729.54)	.00
**	TOTAL HOURLY COMP		27,336.00	1,392.70	26,285.55	(380.00)	1,430.45	94.77
EMP FRNG BEN		5600----	763.00	.00	.00	.00	763.00	.00
FRNG BEN CST		5625----	1,123.00	.00	1,482.71	.00	(359.71)	132.03
RETIREMENT		5700----	1,321.00	.00	.00	.00	1,321.00	.00
FICA		5760----	2,943.00	97.95	2,460.39	(26.72)	509.33	82.69
RETIRE EXMPT		5772----	.00	.00	855.02	.00	(855.02)	.00
RETIRE NXMPT		5773----	.00	.00	1,054.96	.00	(1,054.96)	.00
**	TOTAL BENEFITS		6,150.00	97.95	5,853.08	(26.72)	323.64	94.74
***	TOTAL COMPENS		58,399.00	1,490.65	49,568.97	(406.72)	9,236.75	84.18
PUBL UNIV		4050----	.00	.00	12.00	.00	(12.00)	.00

Sample 2: A MOS for a Contract and Grant Account continued

09/05/01

PAGE 2

FOR THE MONTH ENDING AUG. 31,2001 EFFECTIVE DATE: 01/01/99 ACCOUNT NUMBER: 4399911 ----- BL
 CONTRACTS AND GRANTS EXPIRATION DATE: 12/31/01 FISCAL OFFICER: SKINNER, WALTER
 MONTHLY OPERATING STATEMENT SUB FUND GROUP: FEDERAL ACCOUNT TITLE: US GEOL SURVEY 99HDTVXFILES-MU
 REPORT ID: CGMOS_RPT AGENCY NAME:DOI- US GEOL SURVEY SUB-ACCOUNT TITLE:
 C&G ANALYST: DANA SCULLY GRANT NUMBER:99-HD-TV-X-FILES ORGANIZATION TITLE: ALIEN STUDIES
 ACCT PROJ DIR: MULDER, FOX ICR RATE: 30.400% RC TITLE: COAS

OBJECT	SUB OBJECT	OBJECT CODE	CUMULATIVE CURRENT BUDGET	AUG. ACTUAL TRANSACTIONS	CUMULATIVE ACTUAL	OUTSTANDING ENCUMBRANCE	PROJECTED AVAILABLE BALANCE	PCT OF BUDGET
CPTR FRM SUP		4115----	100.00	.00	.00	.00	100.00	.00
DURABL HRDWR		4915----	.00	.00	598.94	.00	(598.94)	.00
EXPEND EQUIP		5200----	550.00	.00	.00	.00	550.00	.00
*** TOTAL GEN EXP			650.00	.00	610.94	.00	39.06	93.99
**** TOTAL DIRECT EXPENDITURES			59,049.00	1,490.65	50,179.91	(406.72)	9,275.81	84.29
IND CST RC C		5500----	17,951.00	366.27	15,131.00	.00	2,820.00	84.29
***** TOTAL EXPENDITURES			77,000.00	1,856.92	65,310.91	(406.72)	12,095.81	84.29

LIABILITIES								
ACCR PAYROLL		9050----	.00	285.74	406.72	.00	(406.72)	.00
*** TOTAL LIABILITIES			.00	285.74	406.72	.00	(406.72)	.00
**** TOTAL LIABILITIES			.00	285.74	406.72	.00	(406.72)	.00

FUND BALANCE								
RESV IENCUM		9891----	.00	.00	.00	(406.72)	406.72	.00
*** TOTAL RESERVES			.00	.00	.00	(406.72)	406.72	.00
**** TOTAL FUND BALANCE			.00	.00	.00	(406.72)	406.72	.00

CASH BALANCE	PREVIOUS MONTH:		(1,299.97)	NET CHANGE:	(1,571.18)	CURRENT MONTH:	(2,871.15)	

All other accounts

The primary concerns should be with the cash balance and staying within the account's established budget. You should also periodically review your Asset and Liability balances to ensure that they are correct.

The MOS for other accounts is laid out in the same way as a MOS for a general fund account. The header information and column names are identical. (See page 13 for a sample.)

Staying Within the Budget

The calculation of the Projected Available Balance column is the same as for general fund accounts (see page 10):

- For a revenue object code: $\text{YTD Actual} - \text{Current Budget} = \text{Projected Available Balance}$
- For an expenditure object code: $\text{Current Budget} - \text{YTD Actual} - \text{Outstanding Encumbrance} = \text{Projected Available Balance}$

As with general fund accounts, it may be particularly noteworthy to pay special attention to **subtotals**. It is not unusual for many organizations to establish budgets in a few object codes, but spend from other related object codes. These non-budgeted object codes will then have negative amounts in their available balance columns, while the budgeted object codes will have a large positive amount in their available balance columns. In these cases the subtotal lines will often more accurately represent the projected available balance.

The **percent of budget** (PCT of budget) figures indicate the year-to-date percentage of the original budget figure that has been received in the case of revenues, or the percentage spent in the case of expenditures. For all non-CG accounts, the calculation is as follows: $\text{YTD Actual} + \text{Outstanding Encumbrance} \div \text{Current Budget}$. Note, however, that percent of budget will always be zero (.00) for individual **non**-budgeted object code lines. To see the actual percent of budget for these figures (cumulatively), refer to the subtotals.

An **encumbrance** is an amount set aside to cover a future anticipated expense, which has not yet been invoiced or paid. Even though they are merely projected expenditures, they are subtracted to portray a more accurate representation of the available balance. An encumbrance may be one of three types:

- External encumbrance—an expense anticipated to be owed to an entity outside of the university (e.g., Purchasing encumbrances)
- Internal encumbrance—an expense anticipated from internal IU organizations (such as physical plant work order or payroll encumbrances)
- Pre-encumbrance—an encumbrance established using the pre-encumbrance document in the FIS to plan for anticipated expenses on a specific account which are not yet internally or externally encumbered

If an encumbrance is created and disencumbered (removed) during the same fiscal period, it will not appear in the outstanding encumbrance column on the MOS. If an encumbrance is created in one fiscal period and disencumbered during a subsequent period, the encumbrance will continue to appear on the MOS until the period in which it is removed. Outstanding encumbrance figures will be reduced by the amount disencumbered during the reporting period, and increased by any new encumbrances. Encumbrances such as those for salaries and wages are encumbered at the beginning of the fiscal year, and are reduced (disencumbered) by the system over the course of the year as salaries and wages are paid each period.

NOTE: Keep in mind that a line for non-budgeted object codes will not appear on your monthly statement unless there has been activity affecting that object code during the fiscal year. However, in the case of budgeted object codes, the current budget amounts and object codes will appear on your MOS even if no activity has occurred.

Cash Balance

The MOS for accounts other than general fund or contract and grant accounts show a July 1 cash balance and the current cash balance. However, for other accounts, including auxiliary accounts, the beginning cash amount is the cash balance from the beginning of the fiscal year, (July 1), instead of the balance from the previous month. The Cash Balance formula is:

$$\begin{aligned} & \text{July 1 Cash Balance} \\ & + \text{Year to Date Actual Revenue} \\ & - \text{Year to Date Actual Expenditures} \\ & - \text{Year to Date Actual Assets} \\ & + \text{Year to Date Actual Liabilities} \\ & + \underline{\text{Year to Date Actual Fund Balance}} \\ & = \text{Current Cash Balance} \end{aligned}$$

Anatomy of a Monthly Operating Statement Transaction Listing (TL)

The Monthly Operating Statement Transaction Listing (TL) provides a listing of actual and budget transactions, and a listing of outstanding encumbrances. The monthly summary is for an individual account, and is organized by object codes.

06/02/07							PAGE	1
FOR THE MONTH ENDING MAY 31, 2007				ACCOUNT NUMBER:	1234567	-----	BL	
PERIOD: 11	EFFECTIVE DATE: 07/01/93			FISCAL OFFICER:	CLAMPETT, JED			
MONTHLY OPERATING STATEMENT	EXPIRATION DATE:			ACCOUNT TITLE:	FOLK MUSIC			
TRANSACTION LISTING	SUB FUND GROUP: GENERAL FUNDS			SUB-ACCOUNT TITLE:				
REPORT ID: MOD_RPT				ORGANIZATION TITLE:	FOLKLORE			
				RC TITLE:	COAS			
OBJECT	DOC	DOCUMENT		SECONDARY	DEPT			DEPT
CODE	TYPE	NUMBER	DESCRIPTION	REFERENCE	DOCUMENT	PROJECT	AMOUNT	REFRNCE
-----	-----	-----	-----	NUMBER	NUMBER	ID	-----	ID

The TL is made up of three distinct zones; the header, the column headings, and the sections.

The **header** contains information concerning the management of the account, such as the name of the fiscal officer, RC title, account number, and the fiscal period of the report.

The **column headings** identify the contents of the columns directly below.

The report is separated into **sections** identifying revenue, expenditures, assets, liabilities, and fund balance.

HEADERS

The header of the TL consists of three columns of text. It is repeated on every page of the report. Contract & Grant accounts have additional report headings (see page 26).

The left column of the header shows the following information:

```
06/02/07

FOR THE MONTH ENDING MAY 31,2007
PERIOD: 11
MONTHLY OPERATING STATEMENT
TRANSACTION LISTING
REPORT ID: MOD_RPT
```

- The date on which the report was created
- The ending date of the period for which the report was generated
- The fiscal period for which the report was generated
- The full name of the report
- The report ID, which is a behind-the-scenes code used to identify the report within the Decision Support environment

The center column of the header contains the following information:

- the date on which the account became effective
- the date on which the account will expire (if there is no set expiration date, the field will remain blank)
- the name of the sub-fund group to which the account belongs

```
EFFECTIVE DATE: 07/01/93
EXPIRATION DATE:
SUB FUND GROUP: GENERAL FUNDS
```

The right column of the header contains most of the descriptive information about the account. The page number is printed at the top right corner of every page. Just beneath the page number the following items can be found:

```

PAGE 1
ACCOUNT NUMBER: 1234567 ---- BL
FISCAL OFFICER: CLAMPETT, JED
ACCOUNT TITLE: FOLK MUSIC
SUB-ACCOUNT TITLE:
ORGANIZATION TITLE: FOLKLORE
RC TITLE: COAS
```

- The seven character account number followed by a sub-account code (if applicable), and the chart of accounts code
- The name of the fiscal officer
- The account title, equivalent to the account name found in Transaction Processing
- A sub-account title (if applicable)
- The name of the organization responsible for the account
- The name of the responsibility center to which the account reports

COLUMN HEADINGS

The column headings of the TL, which appear beneath the header on each page, describe the contents of the columns.

OBJECT CODE	DOC TYPE	DOCUMENT NUMBER	DESCRIPTION	REFERENCE DOCUMENT NUMBER
The specific classification identifier used in a transaction; immediately followed by the sub-object code (if available)	The document type used in the transaction [e.g. CR (Cash Receipts), IDBL (ID Billing), PAY (Payroll)]	The unique identification number assigned to the document by the system of origin (e.g., FIS, TOPS, HRIS) during its creation	The text that appears in the "Description" field of the transaction's document	This field contains the number corresponding to the original transaction (e.g. a purchase order number corresponding to the AP number)

ORG DOCUMENT NUMBER	PROJECT CODE	AMOUNT	ORG REFERENCE ID
An optional number assigned to the transaction's document by the originating department. In TP, this is the Organization Document Number	The ID number of the project (if available). In TP, it is associated with the sub-accounting distribution of a transaction	The actual amount of the transaction	An optional code assigned to a transaction line within a document to allow a department or organization to select given financial transactions according to this code. In TP, it is associated with the sub-accounting distribution of a transaction

Sample 3 on page 27 shows the column headings on a General Fund TL.

SECTIONS

The TL report is divided into distinct sections. The number of sections is dependent on whether the account is a general fund, contract & grant, or an auxiliary account.

General Fund accounts are divided into these sections:

* Revenues <ul style="list-style-type: none">• Actual• Budget	* Expenditures <ul style="list-style-type: none">• Actual• Budget• Open Encumbrances
--	--

Other accounts also have the following sections:

* Assets <ul style="list-style-type: none">• Actual• Budget	* Liabilities <ul style="list-style-type: none">• Actual• Budget	* Fund Balance <ul style="list-style-type: none">• Actual• Budget	* Cash Balance
--	---	--	----------------

Sections in the TL are divided by lines of asterisks immediately followed by the name of the section in the left margin. At the end of each section of the report are totals (total revenue, total expenditures, total liabilities). The TL is sorted first by object type (revenues, expenditures, assets, liabilities, fund balance), then by balance type (actual, budget, encumbrances).

How to read a TL

The TL may be utilized in a number of different ways. What follows is a list of possible considerations for those who utilize the TL.

- Use for reconciliation
 - Can I match a transaction to the source documents?
 - Can I verify completeness and accuracy of the MOS/TL?
 - Am I sure that goods or services were actually received for each expenditure reported?
 - Are transactions reflected in the appropriate account and object code?

- Use for troubleshooting
 - The TL can be used to ensure that a particular transaction has been posted.

- Use as a permanent record

The header for a CG account is slightly different, due to the inclusion of these additional fields:

CG ANALYST	The name of the account's administrator in FMS
ACCT PROJ DIR	The name of the director of the project
AGENCY NAME	The agency from which the grant originates
GRANT NUMBER	Number assigned by the agency to track its grants

Another minor difference is that the "ORGANIZATION TITLE" field is called the "ORG TITLE" on the CG TL.

Sample 3: A TL for a General Fund Account

PAGE 1

FOR THE MONTH ENDING MAY 31,2001
 PERIOD: 11
 MONTHLY OPERATING STATEMENT
 TRANSACTION LISTING
 REPORT ID: MOD_RPT

EFFECTIVE DATE: 07/01/1993
 EXPIRATION DATE:
 SUB FUND GROUP: GENERAL FUNDS

ACCOUNT NUMBER: 1234567 ----- BL
 FISCAL OFFICER: CLAMPETT, JED
 ACCOUNT TITLE: FOLK MUSIC
 SUB-ACCOUNT TITLE:
 ORGANIZATION TITLE: FOLKLORE
 RC TITLE: COAS

OBJECT CODE	DOC TYPE	DOCUMENT NUMBER	DESCRIPTION	REFERENCE DOCUMENT NUMBER	ORG DOCUMENT NUMBER	PROJECT CODE	AMOUNT	ORG REFERENCE ID
REVENUES								
ACTUAL								
1699----	TF	AQ5556801	Transfer for new banjo project				31,750.00	
1699----	TF	WF5555201	Shipping Expense for new Printers		FOLK		103.84	
TOTAL FOR ACTUAL REVENUES							31,853.84	

EXPENDITURES
 ACTUAL

2400----	PAY	PR019-01	NORMAL PAYROLL ACTIVITY				12,083.33	
2500----	PAY	PR016-01	NORMAL PAYROLL ACTIVITY				1,148.80	
2500----	PAY	PR017-01	NORMAL PAYROLL ACTIVITY				1,148.80	
2500----	PAYA	ACPR20/22	PAYROLL ACCRUALS				1,608.31	
2500----	PAYN	ACPR16/17	PAYROLL ACCRUAL REVERSAL				(1,263.68)	
4021----	ID04	010516930	NETWORK ACCESS				17.25	UA/TELE
4084----	ID04	010516929	NETWORK DATA CONNECTION				4.50	UA/TELE
5000----	PCDO	GF5082701	JETHRO BODEAN/OFFICE DEPOT #530				79.99	
5027----	ID14	580727159	FEDEX AC 855549791555 ELLI MAE CLAMPETT				7.58	UA/FMS
5625----	PAY	PR016-01	NORMAL PAYROLL ACTIVITY				105.00	
5625----	PAY	PR017-01	NORMAL PAYROLL ACTIVITY				105.00	
5625----	PAY	PR019-01	NORMAL PAYROLL ACTIVITY				1,104.42	
5625----	PAYA	ACPR20/22	PAYROLL ACCRUALS				147.00	
5625----	PAYN	ACPR16/17	PAYROLL ACCRUAL REVERSAL				(115.50)	
5760----	PAY	PR016-01	NORMAL PAYROLL ACTIVITY				80.88	
5760----	PAY	PR017-01	NORMAL PAYROLL ACTIVITY				80.88	
5760----	PAY	PR019-01	NORMAL PAYROLL ACTIVITY				850.67	
5760----	PAYA	ACPR20/22	PAYROLL ACCRUALS				113.22	
5760----	PAYN	ACPR16/17	PAYROLL ACCRUAL REVERSAL				(88.96)	
5772----	PAY	PR019-01	NORMAL PAYROLL ACTIVITY				2,312.74	

Sample 3: A TL for a General Fund Account (continued)

PAGE 2

FOR THE MONTH ENDING MAY 31,2001
 PERIOD: 11
 MONTHLY OPERATING STATEMENT
 TRANSACTION LISTING
 REPORT ID: MOD_RPT

EFFECTIVE DATE: 07/01/1993
 EXPIRATION DATE:
 SUB FUND GROUP: GENERAL FUNDS

ACCOUNT NUMBER: 1234567 ----- BL
 FISCAL OFFICER: CLAMPETT, JED
 ACCOUNT TITLE: FOLK MUSIC
 SUB-ACCOUNT TITLE:
 ORGANIZATION TITLE: FOLKLORE
 RC TITLE: COAS

OBJECT CODE	DOC TYPE	DOCUMENT NUMBER	DESCRIPTION	REFERENCE DOCUMENT NUMBER	ORG DOCUMENT NUMBER	PROJECT CODE	AMOUNT	ORG REFERENCE ID
5773----	PAY	PR016-01	NORMAL PAYROLL ACTIVITY				99.94	
5773----	PAY	PR017-01	NORMAL PAYROLL ACTIVITY				99.94	
5773----	PAYA	ACPR20/22	PAYROLL ACCRUALS				139.90	
5773----	PAYN	ACPR16/17	PAYROLL ACCRUAL REVERSAL				(109.92)	
6000----	DD	IVTR1020	JED CLAMPETT		TR005555		35.19	
TOTAL FOR ACTUAL EXPENDITURES							19,795.28	

OPEN ENCUMBRANCES

2400----	PAYE	PRPRE-00	PAYROLL ENCUMBRANCES				66,769.98	
2400----	PAYE	PRPRE-01	PAYROLL ENCUMBRANCES				(54,686.65)	
2500----	PAYE	ACPR20/22	PAYROLL ENCUMBRANCES				(1,608.31)	
2500----	PAYE	PRPRE-00	PAYROLL ENCUMBRANCES				16,657.60	
2500----	PAYE	PRPRE-01	PAYROLL ENCUMBRANCES				(12,636.80)	
5625----	PAYE	ACPR20/22	PAYROLL ENCUMBRANCES				(147.00)	
5625----	PAYE	PRPRE-00	PAYROLL ENCUMBRANCES				7,625.28	
5625----	PAYE	PRPRE-01	PAYROLL ENCUMBRANCES				(6,153.36)	
5760----	PAYE	ACPR20/22	PAYROLL ENCUMBRANCES				(113.22)	
5760----	PAYE	PRPRE-00	PAYROLL ENCUMBRANCES				5,873.31	
5760----	PAYE	PRPRE-01	PAYROLL ENCUMBRANCES				(4,739.58)	
5772----	PAYE	PRPRE-00	PAYROLL ENCUMBRANCES				12,779.71	
5772----	PAYE	PRPRE-01	PAYROLL ENCUMBRANCES				(10,466.97)	
5773----	PAYE	ACPR20/22	PAYROLL ENCUMBRANCES				(139.90)	
5773----	PAYE	PRPRE-00	PAYROLL ENCUMBRANCES				1,449.21	
5773----	PAYE	PRPRE-01	PAYROLL ENCUMBRANCES				(1,099.40)	

INFORMATION ABOUT THIS REPORT

THE MONTHLY OPERATING STATEMENT TRANSACTION LISTING PROVIDES A LISTING OF ACTUAL AND BUDGET TRANSACTIONS AND A LISTING OF OUTSTANDING ENCUMBRANCES. THE ENCUMBRANCES INCLUDE INTERNAL, EXTERNAL, AND PRE-ENCUMBRANCES. TRANSACTIONS WITH DESCRIPTIONS BEGINNING WITH 'AUTO FR CHXXXXXXX' ARE CONTINUATION ACCOUNT TRANSACTIONS. THE CHART WHERE

THE TRANSACTION ORIGINATED WILL REPLACE THE CHARACTERS CH, AND THE ACCOUNT NUMBER WILL REPLACE THE XXXXXXX.

Anatomy of a Labor Monthly Operating Detail

The Labor Monthly Operating Detail (LOD) provides a listing of actual salary and fringe benefit expense by person for an individual account for a single month.

02/01/03										PAGE 1					
FOR THE MONTH ENDING JAN. 31, 2003					EFFECTIVE DATE: 07/01/93					ACCOUNT NUMBER: 1234567		----- BL			
PERIOD: 07					EXPIRATION DATE:					FISCAL OFFICER: CLAMPETT, JED					
LABOR MONTHLY OPERATING DETAIL					SUB FUND GROUP: GENFND					ACCOUNT TITLE: FOLK MUSIC					
REPORT ID: LDMODCF										SUB-ACCOUNT TITLE:					
										ORGANIZATION TITLE: FOLKLORE					
										RC TITLE: COAS					
SUB		EMPLOYEE		NEW		PERIOD		PAY		CALCULATED		DOC		A21	
OBJ	OBJ	PERSON	ID NUMBER	POSN	END DATE	CDE	ERN	CDE	HOURS	AMOUNT	BENEFIT	TYP	DOC NBR	PERIOD	
CDE	CDE										AMOUNT				
---	---	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

The LOD is made up of two distinct zones; the header and the column headings.

The **header** contains information concerning the management of the account, such as the name of the fiscal officer, Responsibility Center title, account number, and the fiscal period of the report.

The **column headings** identify the contents of the columns directly below.

Unlike other Standard Reports, the LOD is not divided into sections. It is organized by object code and then by person.

HEADERS

The header of the LOD consists of three columns of text. It is repeated on every page of the report.

The left column of the header shows the following information:

```
02/01/03  
  
FOR THE MONTH ENDING JAN. 31, 2001  
PERIOD: 07  
LABOR MONTHLY OPERATING DETAIL  
REPORT ID: LDMODCF
```

- The date on which the report was created
- The ending date of the period for which the report was generated
- The fiscal period for which the report was generated
- The full name of the report
- The report ID, which is a behind-the-scenes code used to identify the report within the Decision Support environment

The center column of the header contains the following information:

- the date on which the account became effective
- the date on which the account will expire (if there is no set expiration date, the field will remain blank)
- the abbreviation of the sub-fund group to which the account belongs

```
EFFECTIVE DATE: 07/01/93  
EXPIRATION DATE:  
SUB FUND GROUP: GENFND
```

The right column of the header contains most of the descriptive information about the account. The page number is printed at the top right corner of every page. Just beneath the page number the following items can be found:

```
ACCOUNT NUMBER: 1234567 ----- BL  
FISCAL OFFICER: CLAMPETT, JED  
ACCOUNT TITLE: FOLK MUSIC  
SUB-ACCOUNT TITLE:  
ORGANIZATION TITLE: FOLKLORE  
RC TITLE: COAS
```

- The seven character account number followed by a sub-account code (if applicable), and the Chart of Accounts code
- The name of the fiscal officer
- The account title, equivalent to the account name found in Transaction Processing
- A sub-account title (if applicable)
- The name of the organization responsible for the account
- The name of the Responsibility Center to which the account reports

COLUMN HEADINGS

The column headings of the LOD, which appear beneath the header on each page, describe the contents of the columns. Sample 4 on page 34 shows the column headings on a Labor Operating Detail.

OBJECT CODE	PERSON	EMPLOYEE ID NUMBER	NEW POSN	PERIOD END DATE
The four-character object code, immediately followed by the sub-object code (if applicable)	The name of the individual for whom salary and/or fringe is being reported.	A unique identification number assigned to all IU employees.	The position number of the individual for whom salary and/or fringe is being reported.	End date of the payroll period for which the employee was compensated.

PAY GRP CDE	EARN CDE	HOURS	AMOUNT
Payroll schedule and voucher grouping for different employee pay types, such as BW1 (biweekly staff), A10 (10-month academic), S12 (12 month professional staff), etc.	A classification indicating what an employee is being paid for [e.g. SCK (Sick Nonexempt), RGN (Regular Pay Nonexempt Biweekly), VAC (Vacation), OVT (Overtime)].	The number of hours associated with the designated earn code for this pay period.	Total dollars paid from this account for the specified payroll period. For salary object codes this amount corresponds to gross earnings.

CALCULATED BENEFIT AMOUNT	DOC TYPE	DOC NBR	A21 PERIOD
Total dollars earned from corresponding fringe benefits for the specified payroll period.	The document type used in the transaction [e.g. PAY (Payroll), PAYA (Payroll Accruals), ST (Salary Transfer)].	An identifying number corresponding to the Doc Type. For Payroll transactions this will be the number of the payroll. For FIS documents this will be the TP Document Number.	A combination of fiscal year and fiscal period. For monthly employees this reflects the fiscal period corresponding to the period end date. For biweekly employees this represents the fiscal period in which they were paid.

How to read a LOD

The LOD may be utilized in a number of different ways. What follows is a list of possible considerations for those who utilize the LOD.

- Use for reconciliation
 - Are employees being paid from appropriate accounts and object codes?
 - Can I verify hours worked for hourly and biweekly employees?
 - Identify payroll accruals and reversals.

- Use for troubleshooting
 - Are payroll adjustments or other transactions accurately posted?

- Use as a permanent record

The information and fields presented on the LOD for CG accounts are exactly the same as that for other kinds of accounts.

Payroll Accruals: At the end of each month, accrual accounting entries will be generated for bi-weekly payrolls earned during the month but not yet processed through the normal payroll cycle. The payroll accrual will estimate the bi-weekly payroll expenses earned since the last recorded bi-weekly payroll and post entries to the university's accounting ledgers. Please note that the accrued payroll expenses will in no way affect cash, but will be offset (balanced) by recording a current liability, "Accrued Payroll" (object code 9050). At the time of the payroll accrual, payroll encumbrances will also be reduced so that accurate comparisons to Budget can occur. The following month when the payroll cycle is run for bi-weekly employees, both the payroll accruals and the associated payroll encumbrance adjustments will be reversed, netting to zero.

Sample 4: A Labor Operating Detail for a General Fund Account

02/05/03

PAGE 1

FOR THE MONTH ENDING JAN. 31, 2003 EFFECTIVE DATE: 07/01/93
 PERIOD: 07 EXPIRATION DATE:
 LABOR MONTHLY OPERATING DETAIL SUB FUND GROUP: GENFND
 REPORT ID: LDMODCF

ACCOUNT NUMBER: 1234567 ----- BL
 FISCAL OFFICER: CALMPETT,JED
 ACCOUNT TITLE: FOLK MUSIC
 SUB-ACCOUNT TITLE:
 ORGANIZATION TITLE: FOLKLORE
 RC TITLE: COAS

OBJ	SUB	PERSON	EMPLOYEE	NEW	PERIOD	PAY	GRP	ERN	HOURS	AMOUNT	CALCULATED	DOC	DOC	A21
CDE	CDE		ID NUMBER	POSN	END DATE	CDE	CDE				BENEFIT	TYP	NBR	PERIOD
											AMOUNT			
2400	---	BALDWIN,BILL	0000050001	00007876	01/31/03	S12	REG		184.00	2,946.91	1,099.20	PAY	PL/M05013103	2003/07
		BARTH,HARRY	0001580002	00015871	01/31/03	S12	REG		184.00	5,383.33	2,007.98	PAY	PL/M05013103	2003/07
		BODINE,JETHRO	0000980009	00007875	01/31/03	S12	REG		184.00	2,904.16	1,083.25	PAY	PL/M05013103	2003/07
		BRADSHAW,ELVIS	0000580005	00018595	01/31/03	S12	REG		12.00	194.42	72.52	PAY	PL/M05013103	2003/07
				00018595	01/31/03	S12	REG		160.00	2,592.24	966.91	PAY	PL/M05013103	2003/07
		BREWSTER,JOHN	0001600007	00012710	01/31/03	S12	REG		184.00	2,904.16	1,083.25	PAY	PL/M05013103	2003/07
		BUCKLES,GLORIA	0001500006	00007874	01/31/03	S12	REG		184.00	2,898.33	1,081.08	PAY	PL/M05013103	2003/07
		CARSON,JOSEPH	0001700000	00007873	01/31/03	S12	REG		184.00	3,151.91	1,175.66	PAY	PL/M05013103	2003/07
		CLAMPETT,JED	0001000229	00009171	01/31/03	S12	REG		184.00	3,251.83	1,212.93	PAY	PL/M05013103	2003/07
		CLYBURN,ROY	0000933338	00017994	01/31/03	S12	REG		184.00	3,715.66	1,385.94	PAY	PL/M05013103	2003/07
		CRATCHIT,HOMER	0001822222	00011621	01/31/03	S12	REG		184.00	2,904.16	1,083.25	PAY	PL/M05013103	2003/07
		DEVINE,JOY	0001711113	00008054	01/31/03	S12	REG		184.00	3,032.33	1,131.06	PAY	PL/M05013103	2003/07
		DRUCKER,SAM	0000744444	00015033	01/31/03	S12	REG		92.00	2,387.50	890.54	PAY	PL/M05013103	2003/07
		DRYSDALE,MARGAR	0000655551	00015236	01/31/03	S12	REG		156.40	3,292.68	1,228.17	PAY	PL/M05013103	2003/07
		DRYSDALE,MILBUR	0001666663	00007871	01/31/03	S12	REG		184.00	2,946.91	1,099.20	PAY	PL/M05013103	2003/07
		FAVERSHAM,JOHN	0001800001	00018180	01/31/03	S12	REG		184.00	3,117.75	1,162.92	PAY	PL/M05013103	2003/07
		FLATT,LESTER	0001722224	00007872	01/31/03	S12	REG		184.00	3,190.33	1,189.99	PAY	PL/M05013103	2003/07
		HATHAWAY,JANE	0000733338	00016999	01/31/03	S12	REG		46.00	1,025.00	382.33	PAY	PL/M05013103	2003/07
		HELLEMS,SHORTY	0000944446	00007108	01/31/03	S12	REG		184.00	3,083.58	1,150.18	PAY	PL/M05013103	2003/07
		HELLER,LOYD	0001755555	00004120	01/31/03	S12	REG		184.00	3,758.33	1,401.86	PAY	PL/M05013103	2003/07
		KELLOGG,RAY	0001477777	00018009	01/31/03	S12	REG		184.00	4,403.25	1,642.41	PAY	PL/M05013103	2003/07
		MIMS,WILLIAM	0000680808	00015210	01/31/03	S12	REG		184.00	4,138.41	1,543.63	PAY	PL/M05013103	2003/07
***TOTAL FOR 2400									3594.40	67,223.18	25,074.25			
2500	---	DAISY,MAE	0001046722	00017099	12/21/02	BW1	RGN		5.00	78.30	21.14	PAY	PL/B02010303	2003/07
				00017099	12/21/02	BW1	SFL		28.45	445.53	120.29	PAY	PL/B02010303	2003/07
				00017099	12/21/02	BW1	VFL		11.55	180.87	48.83	PAY	PL/B02010303	2003/07
				00017099	12/21/02	BW1	VFL		35.00	548.10	147.99	PAY	PL/B02010303	2003/07
				00017099	01/04/03	BW1	HOL		8.00	125.28	33.83	PAY	PL/B03011703	2003/07
				00017099	01/04/03	BW1	HOL		8.00	125.28	33.83	PAY	PL/B03011703	2003/07
				00017099	01/04/03	BW1	RGN		8.00	125.28	33.83	PAY	PL/B03011703	2003/07
				00017099	01/04/03	BW1	RGN		25.50	399.33	107.82	PAY	PL/B03011703	2003/07
				00017099	01/04/03	BW1	VAC		6.50	101.79	27.48	PAY	PL/B03011703	2003/07
				00017099	01/04/03	BW1	VFL		24.00	375.84	101.48	PAY	PL/B03011703	2003/07
				00017099	01/18/03	BW1	RGN		30.00	469.80	126.85	PAY	PL/B04013103	2003/07
				00017099	01/18/03	BW1	RGN		38.00	595.08	160.67	PAY	PL/B04013103	2003/07
				00017099	01/18/03	BW1	VAC		2.00	31.32	8.46	PAY	PL/B04013103	2003/07
				00017099	01/18/03	BW1	VAC		10.00	156.60	42.28	PAY	PL/B04013103	2003/07
***TOTAL									240.00	3,758.40	1,014.78			

Sample 4: A Labor Operating Detail for a General Fund Account continued

02/05/03

PAGE

2

FOR THE MONTH ENDING JAN. 31, 2003
 PERIOD: 07
 LABOR MONTHLY OPERATING DETAIL
 REPORT ID: LDMODCF

EFFECTIVE DATE: 07/01/93
 EXPIRATION DATE:
 SUB FUND GROUP: GENFND

ACCOUNT NUMBER: 1234567 ----- BL
 FISCAL OFFICER: CALMPETT,JED
 ACCOUNT TITLE: FOLK MUSIC
 SUB-ACCOUNT TITLE:
 ORGANIZATION TITLE: FOLKLORE
 RC TITLE: COAS

SUB OBJ CDE	OBJ CDE	PERSON	EMPLOYEE ID NUMBER	NEW POSN	PERIOD END DATE	PAY		HOURS	AMOUNT	CALCULATED			A21 PERIOD
						GRP CDE	ERN CDE			BENEFIT AMOUNT	DOC TYP	DOC NBR	
		SCRUGGS, EARL	0001000042										
				00010497	12/21/02	BW1	RGN	40.00	436.00	117.72	PAY	PL/B02010303	2003/07
				00010497	12/21/02	BW1	RGN	38.50	419.65	113.31	PAY	PL/B02010303	2003/07
				00010497	12/21/02	BW1	SCK	1.50	16.35	4.41	PAY	PL/B02010303	2003/07
				00010497	01/04/03	BW1	HOL	8.00	87.20	23.54	PAY	PL/B03011703	2003/07
				00010497	01/04/03	BW1	HOL	8.00	87.20	23.54	PAY	PL/B03011703	2003/07
				00010497	01/04/03	BW1	RGN	28.00	305.20	82.40	PAY	PL/B03011703	2003/07
				00010497	01/04/03	BW1	RGN	28.50	310.65	83.88	PAY	PL/B03011703	2003/07
				00010497	01/04/03	BW1	VAC	3.50	38.15	10.30	PAY	PL/B03011703	2003/07
				00010497	01/04/03	BW1	VAC	4.00	43.60	11.77	PAY	PL/B03011703	2003/07
				00010497	01/18/03	BW1	HTK	0.50	5.45	1.47	PAY	PL/B04013103	2003/07
				00010497	01/18/03	BW1	RGN	35.50	386.95	104.48	PAY	PL/B04013103	2003/07
				00010497	01/18/03	BW1	RGN	40.00	436.00	117.72	PAY	PL/B04013103	2003/07
				00010497	01/18/03	BW1	VAC	4.00	43.60	11.77	PAY	PL/B04013103	2003/07
							**TOTAL	240.00	2,616.00	706.31			
	ACCR-	DAISY,MAE	0001046722	00017099	01/18/03	BW1	RGN	68.00	1,064.88	287.52	PAYA	PL/ACCR-0606	2003/07
							**TOTAL	68.00	1,064.88	287.52			
	ACCR-	SCRUGGS,E	0001000042	00010497	01/18/03	BW1	RGN	75.50	822.95	222.20	PAYA	PL/ACCR-0606	2003/07
							**TOTAL	75.50	822.95	222.20			
	REVR-	DAISY,MAE	0001046722	00017099	12/07/02	BW1	CPT	33.15	-519.12	-140.16	PAYN	PL/ACCR-0203	2003/06
				00017099	12/07/02	BW1	HOL	27.20	-425.95	-115.01	PAYN	PL/ACCR-0203	2003/06
				00017099	12/07/02	BW1	RGN	5.95	-93.17	-25.16	PAYN	PL/ACCR-0203	2003/06
				00017099	12/07/02	BW1	SFL	69.70	-1,091.49	-294.70	PAYN	PL/ACCR-0203	2003/06
							**TOTAL	136.00	-2,129.73	-575.03			
	REVR-	SCRUGGS,E	0001000042	00010497	12/07/02	BW1	HOL	27.20	-296.48	-80.05	PAYN	PL/ACCR-0203	2003/06
				00010497	12/07/02	BW1	RGN	108.80	-1,185.92	-320.20	PAYN	PL/ACCR-0203	2003/06
							**TOTAL	136.00	-1,482.40	-400.25			
***TOTAL FOR 2500								895.50	4,650.10	1,255.53			
	5625	---			12/07/02		---	0.00	-408.13	0.00	PAYN	LD/ACPR02/03	2003/06
					12/21/02			0.00	240.11	0.00	PAY	PL/B02010303	2003/07
					01/04/03			0.00	240.10	0.00	PAY	PL/B03011703	2003/07
					01/18/03			0.00	213.33	0.00	PAYA	PL/ACCR-0606	2003/07
					01/18/03			0.00	240.12	0.00	PAY	PL/B04013103	2003/07
					01/31/03			0.00	7,596.23	0.00	PAY	PL/M05013103	2003/07
***TOTAL FOR 5625								0.00	8,121.76	0.00			
	5760	---			12/07/02		---	0.00	-252.81	0.00	PAYN	LD/ACPR02/03	2003/06
					12/21/02			0.00	148.74	0.00	PAY	PL/B02010303	2003/07
					01/04/03			0.00	148.73	0.00	PAY	PL/B03011703	2003/07
					01/18/03			0.00	132.16	0.00	PAYA	PL/ACCR-0606	2003/07
					01/18/03			0.00	148.74	0.00	PAY	PL/B04013103	2003/07
					01/31/03			0.00	4,705.61	0.00	PAY	PL/M05013103	2003/07

Appendix A: Frequently Asked Questions

Q: What do Transfer Out and Transfer In mean?

A: These are Transfer of Funds transactions that occurred for the reported month. The amounts are included in the Revenue and Expenditure totals, provided that object codes 1699 (Transfers In) and 5199 (Transfers Out) were used on the document in question. If any other income or expense object codes were used, the transaction(s) will appear in their corresponding sections on the MOS/TL.

Q: How can I get an encumbrance removed from a university account?

A: In most cases encumbrances will decrease as liability decreases. However, if this does not occur, the appropriate office should be contacted for assistance. For assistance regarding a purchasing (EPIC) encumbrance, contact the IU Purchasing department, and for assistance regarding a travel encumbrance, contact Travel Management Services.

Q: Where can I find a detailed description of an object code?

A: This information is located in the reference tables of the FIS/Transaction Processing (TP) system. Select “Reference Tables” from the **Inquiries** menu. Locate “Object Code” on the list and double-click on the phrase. The “Object Code Lookup” screen will appear. Enter some criteria to find a specific object code and click on the “Search” button. Select the desired object code from the list presented, and click the “More” button for a detailed description of the object code.

Similar information can be found in the IUIE Object Code report, which can be generated by going to the file path: Master Catalog > Financial > Chart of Accounts > Data Groups > Object Codes.

Q: How can I find out what a document type means?

A: This information is located in the reference tables of the FIS/Transaction Processing (TP) system. Select “Reference Tables” from the **Inquiries** menu. Locate “Document Type” on the list and double-click on the phrase. The “Document Type” screen will appear listing all of the document types and information regarding them. You can discover the meanings of the codes in “Doc Grp” (document group), “Elim” (Eliminations Eligibility Codes) and “Route” (Routing Process Picklist) by double-clicking on the field.

Q: How do payroll accruals work?

A: At the end of each month, accrual accounting entries will be generated for bi-weekly payrolls earned during the month but not yet processed through the normal payroll cycle. The payroll accrual will estimate the bi-weekly payroll expenses earned since the last recorded bi-weekly payroll and post entries to the university's accounting ledgers. Please note that the accrued payroll expenses will in no way affect cash, but will be offset (balanced) by recording a current liability, "Accrued Payroll" (object code 9050). At the time of the payroll accrual, payroll encumbrances will also be reduced so that accurate comparisons to Budget can occur. The following month when the payroll cycle is run for bi-weekly employees, both the payroll accruals and the associated payroll encumbrance adjustments will be reversed, netting to zero.

Here is a sample of the payroll dates calendar for March and the beginning of April:

Payroll Number	Payroll Type	Period End Date	Pay Date	Fiscal Period
008	Biweekly	02/17/01	03/02/01	09
009	Biweekly	03/03/01	03/16/01	09
010	Monthly	03/31/01	03/30/01	09
011	Biweekly	03/17/01	03/30/01	09
012	Biweekly	03/31/01	04/12/01	10
013	Biweekly	04/14/01	04/27/01	10

Based on the above payroll schedule, the last bi-weekly payroll posted to March is bi-weekly payroll 011 (end date of 03/17/2001 and posted to fiscal period 09). However, bi-weekly payroll 012 ends in March (end date of 3/31/2001) but is posted to the labor ledger and the general ledger as April transactions (fiscal period 10). In this example, all of bi-weekly payroll 012 is earned in March but posted to April. In order to satisfy the requirements for interim financial reporting we will need to accrue all of bi-weekly payroll 012 back into March for reporting purposes.

In order to perform the accrual we first need to determine the number of days we need to accrue:

Number of Day to Accrue = Number of Working Days from the End Date of the Last Bi-weekly Payroll to the End of the Month

In our example, we would need to accrue for 10 working days (from 03/17/2001 to 03/31/2001).

The payroll accrual program would then estimate the accrual based on the last available bi-weekly payroll (bi-weekly payroll 011):

Accrual Amount = (Number of Working Days to Accrue / 10 Working Days in a Pay Period) X Payroll Amounts for the Last Bi-weekly Payroll

In our example, we would need to accrue for one entire bi-weekly payroll: (10 / 10) X the Amounts for Bi-weekly 011. Since the payroll schedule changes from month to month, sometimes we will accrue more than an entire payroll. For example, if there were 15 working days left in the month, we would need to accrue one and a half bi-weekly payrolls (15 / 10) into the current month. This accrual factor is entirely dependant on the timing payroll schedule.

Here are some example bi-weekly accrual entries:

Account	Balance Type	Period	Object	Debit	Credit
19-126-10	AC	09	2500	\$1,000.00	
19-126-10	AC	09	5625	\$91.40	
19-126-10	AC	09	5760	\$70.40	
19-126-10	AC	09	5773	\$87.00	
19-126-10	AC	09	9050		\$1,248.80

Note that the accrual does not affect cash but is offset by the current liability “Accrued Payroll” (object code 9050).

In order to retain accurate comparisons to budget an encumbrance adjustment will also occur at the time of the accrual.

Here are some sample encumbrance adjustment entries:

Account	Balance Type	Period	Object	Debit	Credit
19-126-10	IE	09	2500		\$1,000.00
19-126-10	IE	09	5625		\$91.40
19-126-10	IE	09	5760		\$70.40
19-126-10	IE	09	5773		\$87.00
19-126-10	IE	09	9891	\$1,248.80	

Because bi-weekly payroll 012 will be recorded in full in April (period 10), the above payroll accrual and encumbrance adjustment entries will be reversed in April to avoid double posting of the entries.

Q: Why isn't the budget for my CG account set up to reflect the manner in which my department spends the money in that account?

A: In the case of CG accounts, the budget is set up in accordance with the information submitted with the Award. Within CG accounts, most budgets received with the awards were submitted at a summary level instead of at an object code level (thus creating a budget with less specific detail). Therefore when transactions are processed, the account administrator will try to place them in the most appropriate object code, but it may not always be the budgeted object code. Within the General Fund group, if expenditures are not aligned with the budget, and fiscal officers wish the budget to more accurately reflect actual expenditures, this should be kept in mind for the next budget construction process. In the mean time, budget adjustment documents can be initiated to modify the budget if necessary.

Q: How is indirect cost calculated?

A: Some expenses are excluded from the indirect cost calculation. Commonly excluded expenses include capital equipment, student fee remissions, patient care, and sub-contract charges in excess of \$25,000.

The formula for calculation of indirect cost is: $(\text{Direct Cost} - \text{Excluded Direct Costs}) \times \text{Indirect Cost Rate [ICR]}$.

Q: At what dollar level is indirect cost calculated on sub-contract object codes?

A: Indirect cost is usually only calculated on the first \$25,000 of a subcontract. As a result, several subcontract object codes are required:

Object code 4073 is used for the first \$25,000 of subcontracts *not* subject to Indirect Cost.

Object code 4074: Subcontracts for less than \$25,000 will be budgeted entirely in 4074. Subcontracts for more than \$25,000 will have only the first \$25,000 budgeted in 4074. This object code collects indirect cost.

Object code 4075: Subcontracts for more than \$25,000 will have all but the first \$25,000 budgeted in 4075. This object code does not collect indirect cost.

Large subcontracts may be budgeted in more than one object code to correctly calculate indirect cost. Subcontract expenses should be applied to the correct object code to ensure the correct indirect cost calculation.

Q: What do the various ID Billing types mean?

A: The ID Billing codes that appear in the “Doc Type” column on the TL are:

Document Type Code	Billing Organization Name
EB07	Boise/Corp Express
EB16	Inventory Control-Office Depot
EB17	Cannon
EB18	Gas Cylinder Demurrage
EB26	Publix-IUPUI
EB37	HP Products
EB46	Cannon
EB47	Englewood
EB49	E&I
EB55	Fisher Scientific-IUPUI
EB56	PAGENET
EB57	Ikon
EB61	Laser Tech
EB62	Advance Microelectronics
EB65	Rite Quality
EB67	AMERITECH PAGING
ID01	Physical Plant - Bloomington
ID02	Physical Plant - IUPUI
ID03	Physical Plant - Electronics
ID04	Comm. Serv - Bloomington
ID05	Comm. Serv - IUPUI
ID06	Motor Vehicles
ID07	Central Stores - Bloomington Campus
ID08	Food Stores ID Billing
ID09	Printing/Duplicating - Bloomington
ID10	IUPUI Mail Services - ID Billing
ID11	IUPUI Misc Graphics - Copy Machines

Document Type Code	Billing Organization Name
ID12	Risk Management
ID13	Travel Management Services ID Billing
ID14	FMS - Federal Express ID Billing
ID15	Transportation - IUPUI
ID16	Inventory Control - Office Depot
ID17	Cannon
ID18	Gas Cylinder Demurrage
ID19	Mail Services - Bloomington Campus
ID20	Space Management
ID21	IU Warehouse
ID22	Maxi Duplicating
ID23	Copy Machines
ID24	Campus Equipment Plus
ID25	Radiation Safety - IUPUI
ID26	Publix - IUPUI
ID27	CAMPUS SUPPORT SERVICES
ID28	BOOKSTORES - IUPUI
ID29	UNIVERSITY COMPUTING
ID30	COPY MACHINES - SB CAMPUS
ID31	TELECOMMUNICATIONS SERV - SB CAMPUS
ID32	INTEGRATED TECHNOLOGY - IUPUI
ID33	COPY ENTERPRISES - DSER
ID34	Chemistry Scientific Stores
ID35	Chemistry Department
ID36	IU Bookstore
ID37	HP Products

Document Type Code	Billing Organization Name
ID38	Student Health Insurance
ID39	Assembly Hall Dupl. Center
ID40	Copies and More
ID41	Custom Publishing
ID42	Photographic Services
ID43	Balantine Hall Dupl. Center
ID44	Central Microfilm Service
ID45	Parking Operations - BL Campus
ID46	Cannon IV - BL Campus
ID47	Englewood Elect
ID48	Kimball Intl Office Furniture
ID49	E&I Cooperative
ID50	Hale Manufacturing
ID51	Tiffany Office Furniture
ID52	NBD Credit Card Fees
ID53	Document Processing Fee
ID54	Fisher Scientific - BL Campus
ID55	Fisher Scientific - IUPUI Campus
ID56	PAGENET
ID57	IKON
ID58	Procurement Card - Fleet Billings
ID59	Residential Program Services
ID60	Bloomington Parking Operations
ID61	Laser Tech Bloomington
ID63	SB Campus Vehicles
ID64	SB Copy Machines
ID66	RITE QUALITY

You can view this information online, along with the correct contact information for each billing organization, at the following url:

https://fdrs.fms.indiana.edu/cgi-bin/id_bill_info/idbill.pl

Appendix B: How to retrieve data and information from FMS

IUIE Instructions

The *IUIE* provides access to static images of previously generated reports. The MOS and TL reports are available through this system.

Monthly Operating Statement	Transaction Listing
CG Monthly Operating Statement	CG Transaction Listing

Follow this procedure to get the report you want:

1. From Onestart, select the “Services” tab, then click on the “Administrative Systems” button in the sidebar on the left side of your screen. In the IUIE portal, select “Access the IUIE”.
Note: If you have not registered to use IUIE, you can do so by filling out the registration request that appears when you select “Access the IUIE” from the IUIE Onestart portal.
2. In the IUIE, go to the Catalog tab. Select the Master Catalog link, and open the Financial folder. Within the Financial Folder, select the General Ledger folder. From the General Ledger folder, select the 1st Day Standard Reports folder.
3. Within the 1st Day Standard Reports folder, select the report you wish to view (i.e., MOS, TL, CG MOS, CG TL). **Note:** Contract & Grant accounts have separate reports that may be selected from the list.
4. Click the link that appears in the viewing pane on the right side of the screen. This will pop open a new window. Select the calendar year and calendar month for the report you desire.
5. Fill in the account number (and sub-account number if applicable) for the report you wish to retrieve.
6. Under “Return Format,” be sure to designate whether you wish to view the report on your web browser (HTML Format) or in your word processing application.
7. Click on the “Report Search” button.

Account View Query Instructions

A new query is available on the Financial Data Retrieval System [FDRS]. This query, labeled Account View, allows qualified users to view or print all of their standard reports from one location. Qualified users include fiscal officers, primary account delegates set up to review "ALL" FIS documents, Electronic Reports Distribution (ERD) delegates, and account supervisors. Users not fitting one of these roles can also use the Account View to view and print certain standard reports.

Here are some instructions to help users easily and quickly gain access to their reports using the Account View.

1. Go to the Financial Folder in the IUIE.
2. Click on the Financial Account View link. Click the link that appears in the viewing pane on the right side of the screen.
3. Once in the Account View, you will need to fill out a web form. Depending on which reports you wish to view, follow one of these sets of instructions:

I. In-Role Directions. Use these directions to view and print Standard Reports for accounts for which you are the fiscal officer, account manager, primary account delegate set up to review "ALL" FIS documents, Electronic Reports Distribution (ERD) delegate, or account supervisor. You may also use the Out-of-Role Directions to retrieve reports for other accounts.

II. Out-Of-Role Directions. Use these directions to view and print Standard Reports for accounts for which you do not fill one of these roles.

I. In-Role Directions

To view and print Standard Reports for accounts for which you are the fiscal officer, account manager, primary account delegate set up to review "ALL" FIS documents, Electronic Reports Distribution (ERD) delegate, or account supervisor follow these instructions:

1. In the first two fields, select the Calendar Year and the Calendar Month of the reports you wish to view.
2. Select only one of the four boxes listed below the Calendar Month:
 - Return the reports where you are the fiscal officer
 - Return the reports where you are the account manager
 - Return the reports where you are the primary account delegate set up to review "ALL" FIS documents or the Electronic Reports Distribution (ERD) Delegate

- Return the reports where you are the account supervisor
- 3. If you do not wish to further limit your search, click on the SEARCH button at the bottom of the screen and proceed to step 8 below . If you wish to further limit the results of your search, continue to step 4.
- 4. You may limit your results to a specific Financial Chart of Accounts and an Organization. Select the Financial Chart of Account Code from the drop down list and enter an Organization Code.

If you enter a Financial Chart of Accounts you must also enter an Organization Code. These two fields must be used together; entering information into only one of these fields will generate an error.

NOTE: If you have selected a COA and Organization code, and decide to get all your reports as in step 3 above, you must select the blank field at the top of the COA code drop down list to remove the code and remove the Organization Code. Otherwise, you will get error messages when you conduct your search.

- 5. You can also limit your search by account number using the Account Number field. To view a single account type the number in the field. To view multiple accounts, you may also use wildcards. For information about how to use wildcards, click on the "wildcards allowed" link.
- 6. If you wish to include the Accumulated Monthly Operating statement, select the check box next to "Include Accumulated Monthly Operating Statements in List of Reports?" (For those accounts using sub-accounting, this report provides a consolidated report using the Monthly Operating Statement format, combining all sub-accounts together into one report for the entire account. Note: If the account does not use sub-accounting this report will be identical to the Monthly Operating Statement)
- 7. Once you have entered all the search criteria, click the Search button.
- 8. After clicking Search, a new screen will appear in which you can select individual reports (e.g., operating statement, transaction listing) or all reports.
- 9. Choose an Output Format from the drop-down list. You may return the reports to Word and print to a local printer, return the reports to your browser, or send the reports to a BARR printer. If you choose to send the reports to a BARR printer you will be asked for the BARR printer ID and a valid IUIS user-id and password.
- 10. Select the Sort Order for the reports. The default sort order is by account number and then by report type, but you have the option of sorting the reports by report type first and then by account number or by Packet Order.
- 11. Click Return Reports to view all of the selected reports on this page. If your search finds more than 20 accounts, there will be a Next Page of Accounts button at the bottom of the screen. Clicking on this button will return the reports for the next 20 accounts. This button will appear on all screens where there are additional account reports to follow.

II. Out-Of-Role Directions

To view and print Standard Reports for accounts for which you are not a fiscal officer, Account Delegate, or Account Supervisor, follow these instructions:

1. In the first two fields, select the Calendar Year and the Calendar Month of the reports you wish to view.
2. Do not check a box indicating you have the role of fiscal officer, account manager, account delegate, or account supervisor. **Uncheck any box that might currently be selected.**
3. If you wish to limit your results to a specific Financial Chart of Accounts, select the Financial Chart of Account Code from the drop down list.

NOTE: If you are searching by organization (see step 5 below) you must also enter a Chart of Accounts code.

4. You can limit your search to a single account or a number of accounts using the Account Number field. To view a single account, type the account number in the field. To view multiple accounts, you may use wildcards. For information about how to use wildcards, click the "wildcards allowed" link.
5. Another way to select accounts is to leave the Account Number field empty and enter an FIS organization code into the Organization Code field. This action will pull up all accounts associated with the organization.

NOTE: When searching by Organization you must also enter a Chart of Accounts Code (see step 3 above.).

6. If you wish to include the Accumulated Monthly Operating statement, select the check box next to "Include Accumulated Monthly Operating Statements in List of Reports?" (For those accounts using sub-accounting, this report provides a consolidated report using the Monthly Operating Statement format, combining all sub-accounts together into one report for the entire account. Note: If the account does not use sub-accounting this report will be identical to the Monthly Operating Statement)
7. Once you have entered all the search criteria, click the Search button.
8. After clicking Search, a new screen will appear in which you can select individual reports (e.g., operating statement, transaction listing) or all reports.

NOTE: You will not be able to view the Labor Operating Detail Reports for these accounts. Access to this report is restricted to fiscal officers, account manager, Delegates, and Supervisors.

9. Choose an Output Format from the drop-down list. You may return the reports to Word and print to a local printer, return the reports to your browser, or send the reports to a BARR printer. If you choose to send the reports to a BARR printer you will be asked for the BARR printer ID and a valid IUIS user-id and password.
10. Select the Sort Order for the reports. The default sort order is by account number and then by report type, but you have the option of sorting the reports by report type first and then by account number.
11. Click Return Reports to view all of the selected reports on this page. If your search finds more than 20 accounts, there will be a Next Page of Accounts button at the bottom of the screen. Clicking on this button will return the reports for the next 20 accounts. This button will appear on all screens where there are additional account reports to follow.

If you have questions about use of the Account View, please contact fmshelp@indiana.edu or call (812) 855-0375.

Appendix C: GLOSSARY

<i>Account Number</i>	Identifier for a pool of funds assigned to a specific university division for a specific function.
<i>Chart of Accounts (COA)</i>	The basic structure of the account file. This defines the account number and its attributes, as well as the object codes (income and expense classes), and other key elements of the general ledger file. The COA code is a two-character code for a specific chart of accounts (e.g., BL for Bloomington, IN for Indianapolis).
<i>Encumbrance</i>	Funds earmarked or set aside for a future expenditure.
<i>Fiscal Period</i>	The reporting periods that make up the fiscal year. Indiana University's fiscal year comprises thirteen fiscal periods, for which financial activity is reported (one for each month, plus one for year-end processing). The university's fiscal year begins on July 1 and ends on June 30; thus, July is period 01, August is period 02, etc.
<i>Object Code</i>	A code used to identify particular financial transaction types (i.e., income or expense).
<i>Organization</i>	Term used to refer to a unit within the university system such as a department, responsibility center, campus, etc.
<i>Responsibility Center (RC)</i>	An organization that has ultimate fiscal responsibility for other organizations that report to it.
<i>Standard Reports</i>	A set of financial reports made available on a scheduled basis to the end user. They are used for monitoring account or RC conditions and progress throughout the year. Included are reports such as monthly operating statements, monthly operating detail, and labor operating detail.
<i>Sub-account Number</i>	An optional alphanumeric identifier for a specific sub-account, which reports to a governing account number.
<i>Sub-fund Group Name</i>	An attribute that further defines and identifies accounts within a fund group. Examples of sub-fund groups are scholarships, fellowships, special state appropriations, higher education, foundations, etc.
<i>Sub-object Code</i>	An optional alphanumeric code with a reporting line to a university object code and account number, which allows for more detailed reporting within an object code.