

Cognos BI

Using the GL077 Income Statement

Manual

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Income Statement Report Overview

The Income Statement report is a traditional financial statement tailored to the needs of Northwestern University. Like a traditional income statement, the report displays categories of revenue, expenses, transfers, and net performance. For budget management purposes, the report also displays budget, actuals, and balance versus budget. The report has both horizontal and vertical dimensions.

- Horizontally, the report presents the budget, actuals, pre-encumbrance / encumbrance, total committed, balance, and prior year actuals.
- Vertically, the report presents revenues, expenses, remaining transfers, net performance, a fringe benefits surplus adjustment, and carryforward balance.

Revenue, expense, and remaining transfer amounts are summarized into customized account categories that encompass one or more account codes and occupy a hierarchical tree of three levels (Management, Unit, and Account). It is the same hierarchy used for financial forecasting in NUPlans.

The report can be run at each level of the hierarchy. The Management level represents the highest summary of financial data. The Unit level two contains categories that roll up to the Management level and offers more granularity. The Account level three contains the revenue, expense, and remaining transfer account codes themselves.

Report Excerpt

Below is an excerpt of the report showing the basic design at the Management level of the account hierarchy.

		FY: 2019					FY: 2018
		Budget	Actuals	Pre-Enc / Enc	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Auxiliary Enterprises	\$150,000.00	\$70,267.17	\$0.00	\$70,267.17	(\$79,732.83)	\$166,964.66
	Sales, Services & Other	\$0.00	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	(\$20.00)
	Intra (RDX) University Revenue	\$12,550,000.00	\$4,792,385.01	\$0.00	\$4,792,385.01	(\$7,757,614.99)	\$13,305,408.74
Revenues		\$12,700,000.00	\$4,864,952.18	\$0.00	\$4,864,952.18	(\$7,835,047.82)	\$13,472,353.40
Expenses	Staff Salaries	\$300,000.00	\$138,005.00	\$98,575.00	\$236,580.00	\$63,420.00	\$231,941.16
	Staff Other Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
	Employee Benefits	\$84,600.00	\$38,917.41	\$27,798.15	\$66,715.56	\$17,884.44	\$63,717.00
	Total Salaries & Benefits	\$384,600.00	\$176,922.41	\$126,373.15	\$303,295.56	\$81,304.44	\$298,158.16
	Services & Professional Fees	\$11,185,850.00	\$5,167,394.53	\$3,650,711.26	\$8,818,105.79	\$2,367,744.21	\$8,661,001.14
	Library Materials	\$15,000.00	\$47,038.18	\$1,645.00	\$48,683.18	(\$33,683.18)	\$27,593.82
	Supplies, Materials & Othr Exp	\$180,000.00	\$238,784.89	\$18,392.10	\$257,176.99	(\$77,176.99)	\$591,927.45
	Travel, Conferences & Promotion	\$400,000.00	\$336,846.54	\$0.00	\$336,846.54	\$63,153.46	\$604,759.98
	Operations Plant, Rent & Equip	\$584,550.00	\$562,131.28	\$5,200.00	\$567,331.28	\$17,218.72	\$870,778.56
	Utilities	\$402,500.00	\$350,527.83	\$0.00	\$350,527.83	\$51,972.17	\$766,790.86
	Communications	\$47,500.00	\$52,478.18	\$0.00	\$52,478.18	(\$4,978.18)	\$65,067.88
	Total Non-personnel Expenses	\$12,815,400.00	\$6,755,201.43	\$3,675,948.36	\$10,431,149.79	\$2,384,250.21	\$11,587,919.69
Expenses		\$13,200,000.00	\$6,932,123.84	\$3,802,321.51	\$10,734,445.35	\$2,465,554.65	\$11,886,077.85
Remaining Transfers	Revenue Transfers In	\$500,000.00	\$3,261.50	\$0.00	\$3,261.50	(\$496,738.50)	\$0.00
	Total Revenue Transfers	\$500,000.00	\$3,261.50	\$0.00	\$3,261.50	(\$496,738.50)	\$0.00
	Expense Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,586,446.00
	Total Expense Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,586,446.00
Net Remaining Transfers		\$500,000.00	\$3,261.50	\$0.00	\$3,261.50	(\$496,738.50)	(\$1,586,446.00)
Net Performance		\$0.00	(\$2,063,910.16)	(\$3,802,321.51)	(\$5,866,231.67)	(\$5,866,231.67)	(\$170.45)
Fringe Benefits Surplus*						\$0.00	
Adjusted Net Performance:						(\$5,866,231.67)	

Report Access

Cognos users can find the report in the Finance Facilities and Research Administration folder of Cognos Team Content Folders. Central Office users can find the report in the Central and School folders. It is visible to all users with access to the folders.

Report Prompts and Run Controls

The report comes with nine commonly used report prompts and ten additional “Report Run Controls” that are unique to the report.

Common Prompts

The nine common prompts are listed below and explained further in the appendix.

- Date Options. Current Period, Previous Period, User Defined Period
- Fund. Defined Forecasting Funds or Fund Select (Select one or multiple funds; excludes 800 series).
- Department or Department Tree. Enter or select any value to which you have access.
- Project. Enter any value to which you have access.
- Project Status. All Projects (Default), Active Project Only, Inactive Projects Only
- Manager/Reviewer. Select your or your manager’s name, if available, to limit the report.
- Management Level. Select one or more management levels to limit the report.
- Project Purpose. Select one or more purposes to limit the report.
- Account. Search by entering all or part of an Account ID or its description.

Report Run Controls

Ten “Report Run Controls” are available on the prompt page and on the HTML view of the report, excluding the display options. They enable you to specify in advance, or in real time, the appearance of some columns and rows.

A Report Detail Level
Select a Report Detail Level to run the report by.

☒ Management Income Statement
☐ Unit Income Statement
☐ Account Income Statement

B Budget Basis
Select a Budget Basis to run the report by.

☒ FY Budget
☐ FYTD Budget

C Prior Year Actuals Basis
Select a Prior Year Actuals Basis to run the report by.

☒ FY Actuals
☐ FYTD Actuals

D Calculated Budget Appropriation
Include/Do Not Include Budget Appropriation-Calc in the report.

☒ Include Budget Appropriation-Calc
☐ Do not include Budget Appropriation-Calc

E Fringe Benefits Surplus
Include/Do Not Include Fringe Benefits Surplus in the report.

☐ Include Fringe Benefits Surplus
☒ Do not include Fringe Benefits Surplus

F Fund Balance Rows
Show/Hide Fund Balance Rows in the report.

☒ Show Fund Balance Rows
☐ Hide Fund Balance Rows

G Grant Detail Display
Select a Grant Detail Display to run the report by.

☐ Do Not Include Grants
☒ Include Grants in Separate Column

H Operating Detail Display
Select an Operating Detail Display to run the report by.

☐ Do Not Include Operating
☒ Include Operating in Separate Column

I Recharge Detail Display
Select a Recharge Detail Display to run the report by.

☐ Do Not Include Recharge
☒ Include Recharge in Separate Column

J Cost Share Detail Display
Select a Cost Share Detail Display to run the report by.

☐ Do Not Include Cost Share
☒ Include Cost Share in Separate Column

Grants Detail Display: Grant activity includes direct costs only. Grant revenues are calculated to match grant direct expenses.

Budget Appropriation-Calc: The budget appropriation calculated for Funds 110 and 171.
It does not reflect the impact, if any, of budgets on cost-share funds.

A. Report Detail Level

B. Budget Basis

C. Prior Year Actuals Basis

D. Budget Appropriation

E. Fringe Benefits Surplus

F. Fund Balance Rows

G. Grant Detail Display

H. Operating Detail Display

I. Recharge Detail Display

J. Cost Share Detail Display

- A. **Report Detail Level.** Three options control the level of the account hierarchy displayed on the report. In HTML view, account categories in the Management and Unit levels are hyperlinked to the Account Detail report, which presents all account codes that roll-up to the category.

Option	Description
Management Income Statement	If you select this option, you see the most summarized version of the account hierarchy. The result is titled "Management Income Statement."
Unit Income Statement	If you select this option, you see level two of the account hierarchy. The result is titled "Unit Income Statement."
Account Income Statement	If you select this option, you see all budgeted and used account codes that roll up to levels one and two. The result is titled "Account Income Statement."

- B. **Budget Basis.** Two options control whether the report uses a fiscal year-to-date format or not.

Option	Description
FY Budget	If you select this option, the report displays the fiscal year budgeted amount. The original base budget and budget adjustments that may occur throughout the year are included. Six columns appear in the result: Budget, Actuals, Encumbered, Total Committed, (Un)Favorable Balance, and Prior Year Actuals.
FYTD Budget	If you select this option, the report displays a prorated budget amount using the period selected in the date prompt. For example, if you select "Current Period" in the date prompt, and the current period is February, the sixth accounting period, the amount displayed is six times the result of the fiscal year budget divided by twelve ((FY Budget/12)x6). Three columns appear in the result: FYTD Budget, Actuals, and FYTD (Un) Favorable Balance.

- C. **Prior Year Actuals Basis.** Two options control whether the report uses a fiscal year-to-date format or not.

Option	Description
FY Actuals	If you select this option, the report displays the prior year actuals amount for the full fiscal year. Six columns appear in the result: Budget, Actuals, Pre-Enc/Encumbered, Total Committed, (Un)Favorable Balance, and Prior Year Actuals.
FYTD Actuals	If you select this option, the report displays the prior year actuals amount for the period selected in the date prompt. Six columns appear in the result: Budget, Actuals, Pre-Enc/Encumbered, Total Committed, (Un)Favorable Balance, and FYTD Prior Year Actuals.

- D. **Budget Appropriation**. Two options control whether the report displays a calculated appropriation in the Revenue section of the report.

Option	Description
Include Budget Appropriation	If you select this option, the report calculates the budget appropriation as the difference between budgeted expenses and revenues (for funds 110 and 171) and displays it in the Revenue section of the report as a separate line item, in both the Budget and Actuals column. This is different from the explicit Central budget appropriation, which is displayed on a separate revenue line, if applicable.
Do not include Budget Appropriation	If you select this option, the report does not calculate an appropriation and does not display it on the report.

- E. **Fringe Benefits Surplus**. Two options control whether you see the Fringe Benefits Surplus row below net performance and whether the report calculates an amount to display there.

Option	Description
Include Fringe Benefits Surplus	<p>If you select this option, the report displays the row, as well as the Adjusted Net Performance row.</p> <p>If there is a surplus associated with the Employee Benefits category, it is displayed in the Fringe Benefits Surplus row.</p> <p>If there is no total surplus, or if performance is negative, zero is displayed.</p> <p>This option applies to centrally-supported schools and units for whom a benefits surplus is deducted from overall performance. As stated on the report: "For schools and units operating on the appropriated budget model, benefits budget savings in Fund 110 are retained by the central budget."</p>
Do Not Include Fringe Benefits Surplus	If you select this option, the report hides the row (as well as the Adjusted Net Performance row) and does not perform the calculation. This option applies to areas without an appropriated budget.

- F. **Fund Balance Rows.** Two options control whether you see three additional rows in the report footer that display beginning carry forward and a projected change based on current performance.

Option	Description
Show Fund Balance Rows	<p>If you select this option, three additional rows appear in the footer:</p> <ul style="list-style-type: none"> FY Beginning Carryforward (Use)/Buildup of Fund Balance Projected FY Ending Balance <p>This option applies to units who want to monitor fund balance in addition to current year performance. Some areas may consider this more meaningful at the end of the year. Others, such as the Feinberg School of Medicine (FSM), may use it throughout the year in combination with the fiscal year-to-date (FYTD) budget basis.</p>
Hide Fund Balance Rows	In you select this option, the footer does not display the three additional rows cited above.

- G. **Grant Detail Display.** Two options control whether grants activities are excluded or displayed separately. This control works with your security access profile and with the values you enter in the Fund, Department, and Project prompts.

Option	Description
Do Not Include Grants	If you select this option, the report excludes the budget and financial activity for grants funds. This option works with the values you entered in the Fund, Department, and Project prompts.
Include Grants in Separate Column	If you select this option, the report displays activity for all grant funds, in one set of columns.

- H. **Operating Detail Display.** Two options control whether operating activities are excluded or displayed separately. This control works with your security access profile and with the values, you enter in the Fund, Department, and Project prompts.

Option	Description
Do Not Include Operating	If you select this option, the report excludes the budget and financial activity for operating funds. This option works with the values you entered in the Fund, Department, and Project prompts.
Include Operating in Separate Column	If you select this option, the report displays activity for all operating funds, in one set of columns.

- I. **Recharge Detail Display.** Two options control whether recharge activities are excluded or displayed separately. This control works with your security access profile and with the values, you enter in the Fund, Department, and Project prompts.

Option	Description
Do Not Include Recharge	If you select this option, the report excludes the budget and financial activity for recharge funds. This option works with the values you entered in the Fund, Department, and Project prompts.
Include Recharge in Separate Column	If you select this option, the report displays activity for all recharge funds, in one set of columns.

- J. **Cost Share Detail Display.** Two options control whether cost share activities are excluded or displayed separately. This control works with your security access profile and with the values, you enter in the Fund, Department, and Project prompts.

Option	Description
Do Not Include Cost Share	If you select this option, the report excludes the budget and financial activity for cost share funds. This option works with the values you entered in the Fund, Department, and Project prompts.
Include Cost Share in Separate Column	If you select this option, the report displays activity for all cost share funds, in one set of columns.

Northwestern

Management Income Statement
For Fiscal Year 2019
As of Accounting Period 7 - March 2019 (Closed)

The report header displays the title, based on your choice of Report Detail Level. Run Controls are available in HTML view that allow you to change the report in real time.

Report Run Controls
Report Detail Level
Select a Report Detail Level to run the report by.

☒ Management Income Statement
☐ Unit Income Statement
☐ Account Income Statement

Budget Basis
Select a Budget Basis to run the report by.

☒ FY Budget
☐ FYTD Budget

Prior Year Actuals Basis
Select a Prior Year Actuals Basis to run the report by.

☒ FY Actuals
☐ FYTD Actuals

Fringe Benefits Surplus
Include/Do Not Include Fringe Benefits Surplus in the report.

☐ Include Fringe Benefits Surplus
☒ Do not include Fringe Benefits Surplus

Fund Balance Rows
Show/Hide Fund Balance Rows in the report.

☒ Show Fund Balance Rows
☐ Hide Fund Balance Rows

Calculated Budget Appropriation
Include/Do Not Include Budget Appropriation-Calc in the report.

☒ Include Budget Appropriation-Calc
☐ Do not include Budget Appropriation-Calc

Report Body (Default View)

Below is the default view of the report body. Horizontally, the report begins by segmenting Revenues and Expenses. Next are the account categories, followed by three sets of columns. Find close-ups of the report on subsequent pages.

[illegible]

- A. At the far left side of the report is the account hierarchy. Three things determine how many categories you see. First, your selection of **Report Detail Level** determines which of the three levels of the account hierarchy appear on the report. Second, the number and kind of accounts established in the budget, and used financially, determine which categories appear. Third, row suppression ensures that no rows appear with nothing but zeroes. The report hierarchy is not expandable and collapsible; however, in HTML view, you can click the hyperlinked categories to launch a separate report (GL078) of associated account codes in a new tab or window.
- B. In the expanded view shown above – six identical sets of columns appear: (1) the first is the “Operating” section, which summarizes funds 110, 151, 156, 171, 172, 310, 320, 330, 440, 450, (2) the second is “Recharge” which summarizes fund 160 only, (3) the third is “Cost Share”, which summarizes funds 191, 192, 193, (4) the fourth is “Grants”, which summarizes funds 610, 611, 620, 621, 630, 640, 650, (5) the fifth is “Other Funds” which summarizes funds excluded from defined forecasting funds, and (6) the last set of columns is “Total” which total Operating, Recharge, Cost Share, Grants, and Other Funds together.

Report Body (per Account Hierarchy Level)

The three selections of the **Report Detail Level** prompt determine the level of the account hierarchy that appears on the report. The screenshots below are just partial examples of the hierarchy.

Management Income Statement	Unit Income Statement	Account Income Statement																																																																																																																																																										
<p>If you select this option, you see the highest level of the account hierarchy, reflecting the categories in use with the chart strings specified.</p> <table><tr><td>Revenues</td><td>Auxiliary Enterprises</td></tr><tr><td></td><td>Sales, Services & Other</td></tr><tr><td></td><td>Intra (RDX) University Revenue</td></tr><tr><td></td><td>Revenues</td></tr><tr><td>Expenses</td><td>Staff Salaries</td></tr><tr><td></td><td>Staff Other Salaries</td></tr><tr><td></td><td>Employee Benefits</td></tr><tr><td></td><td>Total Salaries & Benefits</td></tr><tr><td></td><td>Services & Professional Fees</td></tr><tr><td></td><td>Library Materials</td></tr><tr><td></td><td>Supplies, Materials & Othr Exp</td></tr><tr><td></td><td>Travel, Conferences & Promotion</td></tr><tr><td></td><td>Operations Plant, Rent & Equip</td></tr><tr><td></td><td>Utilities</td></tr><tr><td></td><td>Communications</td></tr><tr><td></td><td>Total Non-personnel Expenses</td></tr><tr><td></td><td>Expenses</td></tr><tr><td>Remaining Transfers</td><td>Revenue Transfers In</td></tr><tr><td></td><td>Total Revenue Transfers</td></tr><tr><td></td><td>Expense Transfers Out</td></tr><tr><td></td><td>Total Expense Transfers</td></tr><tr><td></td><td>Net Remaining Transfers</td></tr></table>	Revenues	Auxiliary Enterprises		Sales, Services & Other		Intra (RDX) University Revenue		Revenues	Expenses	Staff Salaries		Staff Other Salaries		Employee Benefits		Total Salaries & Benefits		Services & Professional Fees		Library Materials		Supplies, Materials & Othr Exp		Travel, Conferences & Promotion		Operations Plant, Rent & Equip		Utilities		Communications		Total Non-personnel Expenses		Expenses	Remaining Transfers	Revenue Transfers In		Total Revenue Transfers		Expense Transfers Out		Total Expense Transfers		Net Remaining Transfers	<p>If you select this option, you see the second level of the account hierarchy, reflecting the categories in use with the chart strings specified.</p> <table><tr><td>Revenues</td><td>Auxiliary Enterprises</td></tr><tr><td></td><td>Sales & Services</td></tr><tr><td></td><td>Intra (RDX) University Revenue</td></tr><tr><td></td><td>Revenues</td></tr><tr><td>Expenses</td><td>Staff Salaries</td></tr><tr><td></td><td>Staff Other Salaries</td></tr><tr><td></td><td>Employee Benefits</td></tr><tr><td></td><td>Total Salaries & Benefits</td></tr><tr><td></td><td>Other Services & Fees</td></tr><tr><td></td><td>Printing & Postage</td></tr><tr><td></td><td>Library Materials</td></tr><tr><td></td><td>Supplies, Materials</td></tr><tr><td></td><td>General Supplies & Materials</td></tr><tr><td></td><td>Travel, Conferences & Promotion</td></tr><tr><td></td><td>Equip Service Contracts & Othr</td></tr><tr><td></td><td>Non-Capital Equipment</td></tr><tr><td></td><td>Rent</td></tr><tr><td></td><td>Operations of Plant</td></tr><tr><td></td><td>Utilities</td></tr><tr><td></td><td>Communications</td></tr><tr><td></td><td>Total Non-personnel Expenses</td></tr><tr><td></td><td>Expenses</td></tr><tr><td>Remaining Transfers</td><td>Revenue Transfers In</td></tr><tr><td></td><td>Total Revenue Transfers</td></tr><tr><td></td><td>Expense Transfers Out</td></tr><tr><td></td><td>Total Expense Transfers</td></tr><tr><td></td><td>Net Remaining Transfers</td></tr></table>	Revenues	Auxiliary Enterprises		Sales & Services		Intra (RDX) University Revenue		Revenues	Expenses	Staff Salaries		Staff Other Salaries		Employee Benefits		Total Salaries & Benefits		Other Services & Fees		Printing & Postage		Library Materials		Supplies, Materials		General Supplies & Materials		Travel, Conferences & Promotion		Equip Service Contracts & Othr		Non-Capital Equipment		Rent		Operations of Plant		Utilities		Communications		Total Non-personnel Expenses		Expenses	Remaining Transfers	Revenue Transfers In		Total Revenue Transfers		Expense Transfers Out		Total Expense Transfers		Net Remaining Transfers	<p>If you select this option, you see account codes that rollup to the categories of the account hierarchy. Only accounts in use with the chart strings specified appear on the report.</p> <table><tr><td>Revenues</td><td>45500 A C Sleeping Room</td></tr><tr><td></td><td>45510 A C Telephone Service</td></tr><tr><td></td><td>Auxiliary Enterprises</td></tr><tr><td></td><td>40650 Sale Of Used Equipment</td></tr><tr><td></td><td>40702 Cashier Over & Short</td></tr><tr><td></td><td>Sales, Services & Other</td></tr><tr><td></td><td>55521 RDX A C Lunch</td></tr><tr><td></td><td>55522 RDX A C Dinner</td></tr><tr><td></td><td>55582 RDX A C Misc Parking</td></tr><tr><td></td><td>55590 RDX A C Clearing</td></tr><tr><td></td><td>Intra (RDX) University Revenue</td></tr><tr><td></td><td>Revenues</td></tr><tr><td>Expenses</td><td>60101 Professional Exempt</td></tr><tr><td></td><td>Staff Salaries</td></tr><tr><td></td><td>76915 Telecom Install Chg (One-Time)</td></tr><tr><td></td><td>76950 Intl Long Dist & Calling Card</td></tr><tr><td></td><td>76955 Other Non-Core Telecom Service</td></tr><tr><td></td><td>76960 External Telecom Services</td></tr><tr><td></td><td>Communications</td></tr><tr><td></td><td>Total Non-personnel Expenses</td></tr><tr><td></td><td>Expenses</td></tr><tr><td>Remaining Transfers</td><td>88802 Non-Mandatory Transfer from</td></tr><tr><td></td><td>Revenue Transfers In</td></tr><tr><td></td><td>Total Revenue Transfers</td></tr><tr><td></td><td>88801 Non-Mandatory Transfer to</td></tr><tr><td></td><td>Expense Transfers Out</td></tr><tr><td></td><td>Total Expense Transfers</td></tr><tr><td></td><td>Net Remaining Transfers</td></tr></table>	Revenues	45500 A C Sleeping Room		45510 A C Telephone Service		Auxiliary Enterprises		40650 Sale Of Used Equipment		40702 Cashier Over & Short		Sales, Services & Other		55521 RDX A C Lunch		55522 RDX A C Dinner		55582 RDX A C Misc Parking		55590 RDX A C Clearing		Intra (RDX) University Revenue		Revenues	Expenses	60101 Professional Exempt		Staff Salaries		76915 Telecom Install Chg (One-Time)		76950 Intl Long Dist & Calling Card		76955 Other Non-Core Telecom Service		76960 External Telecom Services		Communications		Total Non-personnel Expenses		Expenses	Remaining Transfers	88802 Non-Mandatory Transfer from		Revenue Transfers In		Total Revenue Transfers		88801 Non-Mandatory Transfer to		Expense Transfers Out		Total Expense Transfers		Net Remaining Transfers
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Examples of the hierarchy shown here are representative and only partial.		Accounts appear sequentially, aligned with the categories to which they belong.																																																																																																																																																										

Report Body (Operating)

On the report,
Operating funds are
displayed in only one
set of columns.

Shown at right are the six
columns that appear when
the report is run on a fiscal
year basis.

For the current year, the
columns are:

- Budget
- Actuals
- Pre-Enc/Encumbered
- Total Committed
- (Un)Favorable
Balance

The final column:

- Prior Year Actuals

		Operating					
		FY: 2019					FY: 2018
		Budget	Actuals	Pre-Enc / Enc	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Auxiliary Enterprises	\$150,000.00	\$70,267.17	\$0.00	\$70,267.17	(\$79,732.83)	\$166,964.66
	Sales, Services & Other	\$0.00	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	(\$20.00)
	Intra (RDX) University Revenue	\$12,550,000.00	\$4,792,385.01	\$0.00	\$4,792,385.01	(\$7,757,614.99)	\$13,305,408.74
Revenues		\$12,700,000.00	\$4,864,952.18	\$0.00	\$4,864,952.18	(\$7,835,047.82)	\$13,472,353.40
Expenses	Staff Salaries	\$300,000.00	\$138,005.00	\$98,575.00	\$236,580.00	\$63,420.00	\$231,941.16
	Staff Other Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
	Employee Benefits	\$84,600.00	\$38,917.41	\$27,798.15	\$66,715.56	\$17,884.44	\$63,717.00
	Total Salaries & Benefits	\$384,600.00	\$176,922.41	\$126,373.15	\$303,295.56	\$81,304.44	\$298,158.16
	Services & Professional Fees	\$11,185,850.00	\$5,167,394.53	\$3,650,711.26	\$8,818,105.79	\$2,367,744.21	\$8,661,001.14
	Library Materials	\$15,000.00	\$47,038.18	\$1,645.00	\$48,683.18	(\$33,683.18)	\$27,593.82
	Supplies, Materials & Othr Exp	\$180,000.00	\$238,784.89	\$18,392.10	\$257,176.99	(\$77,176.99)	\$591,927.45
	Travel, Conferences & Promotion	\$400,000.00	\$336,846.54	\$0.00	\$336,846.54	\$63,153.46	\$604,759.98
	Operations Plant, Rent & Equip	\$584,550.00	\$562,131.28	\$5,200.00	\$567,331.28	\$17,218.72	\$870,778.56
	Utilities	\$402,500.00	\$350,527.83	\$0.00	\$350,527.83	\$51,972.17	\$766,790.86
Expenses	Communications	\$47,500.00	\$52,478.18	\$0.00	\$52,478.18	(\$4,978.18)	\$65,067.88
	Total Non-personnel Expenses	\$12,815,400.00	\$6,755,201.43	\$3,675,948.36	\$10,431,149.79	\$2,384,250.21	\$11,587,919.69
	Expenses	\$13,200,000.00	\$6,932,123.84	\$3,802,321.51	\$10,734,445.35	\$2,465,554.65	\$11,886,077.85
Remaining Transfers	Revenue Transfers In	\$500,000.00	\$3,261.50	\$0.00	\$3,261.50	(\$496,738.50)	\$0.00
	Total Revenue Transfers	\$500,000.00	\$3,261.50	\$0.00	\$3,261.50	(\$496,738.50)	\$0.00
	Expense Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,586,446.00
	Total Expense Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,586,446.00
Net Remaining Transfers		\$500,000.00	\$3,261.50	\$0.00	\$3,261.50	(\$496,738.50)	(\$1,586,446.00)
Net Performance		\$0.00	(\$2,063,910.16)	(\$3,802,321.51)	(\$5,866,231.67)	(\$5,866,231.67)	(\$170.45)

Report Body (Recharge)

The Recharge column is displayed on default, unless the user selects not to display.

For the current year, columns are:

- Budget
- Actuals
- Pre-Enc / Encumbered
- Total Committed
- (Un)Favorable Balance

From the prior year, you see:

- Prior Year Actuals

The six columns shown in the example appear when the report is run on a fiscal year basis.

		Recharge					
		FY: 2019					FY: 2018
		Budget	Actuals	Pre-Enc / Enc	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Sales, Services & Other	\$105,754.00	\$16,087.17	\$0.00	\$16,087.17	(\$89,666.83)	\$236,642.47
	Intra (RDX) University Revenue	\$6,452,539.00	\$2,359,559.66	\$0.00	\$2,359,559.66	(\$4,092,979.34)	\$6,192,122.35
Revenues		\$6,558,293.00	\$2,375,646.83	\$0.00	\$2,375,646.83	(\$4,182,646.17)	\$6,428,764.82
Expenses	Staff Salaries	\$100,823.00	\$56,382.98	\$44,044.22	\$100,427.20	\$395.80	\$134,927.45
	Staff Other Salaries	\$0.00	\$24.90	\$0.00	\$24.90	(\$24.90)	\$182.68
	Employee Benefits	\$28,434.00	\$15,901.64	\$12,420.49	\$28,322.13	\$111.87	\$36,982.25
	Total Salaries & Benefits	\$129,257.00	\$72,309.52	\$56,464.71	\$128,774.23	\$482.77	\$172,092.38
	Services & Professional Fees	\$6,250,038.00	\$3,353,081.67	\$1,535,398.28	\$4,888,479.95	\$1,361,558.05	\$5,942,025.02
	Library Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19.97
	Supplies, Materials & Othr Exp	\$163,124.00	\$176,716.35	\$60,343.46	\$237,059.81	(\$73,935.81)	\$176,159.47
	Travel, Conferences & Promotion	\$2,100.00	\$79.58	\$0.00	\$79.58	\$2,020.42	\$1,273.35
	Communications	\$155.00	\$0.02	\$0.00	\$0.02	\$154.98	\$154.94
	Total Non-personnel Expenses	\$6,415,417.00	\$3,529,877.62	\$1,595,741.74	\$5,125,619.36	\$1,289,797.64	\$6,119,632.75
Expenses		\$6,544,674.00	\$3,602,187.14	\$1,652,206.45	\$5,254,393.59	\$1,290,280.41	\$6,291,725.13
Remaining Transfers	Revenue Transfers In	\$47,635.00	\$0.00	\$0.00	\$0.00	(\$47,635.00)	\$83,666.22
	Total Revenue Transfers	\$47,635.00	\$0.00	\$0.00	\$0.00	(\$47,635.00)	\$83,666.22
	Expense Transfers Out	\$61,254.00	\$0.00	\$0.00	\$0.00	\$61,254.00	\$74,247.75
	Total Expense Transfers	\$61,254.00	\$0.00	\$0.00	\$0.00	\$61,254.00	\$74,247.75
Net Remaining Transfers		(\$13,619.00)	\$0.00	\$0.00	\$0.00	\$13,619.00	\$9,418.47
Net Performance		\$0.00	(\$1,226,540.31)	(\$1,652,206.45)	(\$2,878,746.76)	(\$2,878,746.76)	\$146,458.16

Report Body (Cost Share)

The Cost Share column is displayed on default, unless the user selects not to display.

For the current year, columns are:

- Budget
- Actuals
- Pre-Enc / Encumbered
- Total Committed
- (Un)Favorable Balance

From the prior year, you see:

- Prior Year Actuals

The six columns shown in the example appear when the report is run on a fiscal year basis.

		Cost Share					
		FY: 2019					FY: 2018
		Budget	Actuals	Pre-Enc / Enc	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Tuition & Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Redistributed Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Financial Aid	\$0.00	(\$119,904.08)	(\$26,724.45)	(\$146,628.53)	(\$146,628.53)	(\$169,471.47)
	Net Tuition & Fees	\$0.00	(\$119,904.08)	(\$26,724.45)	(\$146,628.53)	(\$146,628.53)	(\$169,471.47)
	Budget Appropriation-Calc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Budget Appropriation - Central	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue (budget)	\$3,414,717.34	\$0.00	\$0.00	\$0.00	(\$3,414,717.34)	\$0.00
	Central Funding Transfer Reven	\$0.00	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$32,253.80
	Revenues	\$3,414,717.34	\$30,095.92	(\$26,724.45)	\$3,371.47	(\$3,411,345.87)	(\$137,217.67)
Expenses	Salaries & Benefits (budget)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Faculty Salaries	\$0.00	\$10,753,505.86	\$5,157,032.30	\$15,910,538.16	(\$15,910,538.16)	\$17,687,072.07
	Employee Benefits	\$0.00	\$3,316,321.75	\$1,644,800.35	\$4,961,122.10	(\$4,961,122.10)	\$5,447,705.97
	Employee Benefit Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Salaries & Benefits	\$0.00	\$16,041,448.80	\$7,982,885.68	\$24,024,334.48	(\$24,024,334.48)	\$26,726,341.83
	Non-Personnel Exp. (budget)	\$3,414,717.34	\$0.00	\$0.00	\$0.00	\$3,414,717.34	\$0.00
	Fellows	\$0.00	\$1,904.84	\$0.00	\$1,904.84	(\$1,904.84)	\$72,977.74
	Subcontracts	\$0.00	\$4,426.00	\$8,835.00	\$13,261.00	(\$13,261.00)	\$70,851.71
	Services & Professional Fees	\$0.00	\$206,529.37	\$12,383.91	\$218,913.28	(\$218,913.28)	\$323,158.05
	Library Materials	\$0.00	\$685.19	\$0.00	\$685.19	(\$685.19)	\$31,234.54
	Supplies, Materials & Othr Exp	\$0.00	\$384,489.14	\$53,567.67	\$438,056.81	(\$438,056.81)	\$486,933.44
	Indirect Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Travel, Conferences & Promotion	\$0.00	\$75,234.57	\$0.00	\$75,234.57	(\$75,234.57)	\$156,619.56
	Operations Plant, Rent & Equip	\$0.00	\$445,029.84	\$142,240.99	\$587,270.83	(\$587,270.83)	\$1,060,656.49
	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Budget Appropriation - Central	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Non-personnel Expenses	\$3,414,717.34	\$1,123,195.22	\$217,027.57	\$1,340,222.79	\$2,074,494.55	\$2,210,659.88
	Expenses	\$3,414,717.34	\$17,164,644.02	\$8,199,913.25	\$25,364,557.27	(\$21,949,839.93)	\$28,937,001.71
Remaining Transfers	Intra Unit Transfer Revenue	\$0.00	\$1,622,760.82	\$0.00	\$1,622,760.82	\$1,622,760.82	\$27,109,131.94
	Revenue Transfers In	\$0.00	\$63,400.76	\$0.00	\$63,400.76	\$63,400.76	\$2,207,984.62
	Total Revenue Transfers	\$0.00	\$1,686,161.58	\$0.00	\$1,686,161.58	\$1,686,161.58	\$29,317,116.56
	Intra Unit Transfer Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Expense Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expense Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Remaining Transfers	\$0.00	\$1,686,161.58	\$0.00	\$1,686,161.58	\$1,686,161.58	\$29,317,116.56
	Net Performance	\$0.00	(\$15,448,386.52)	(\$8,226,637.70)	(\$23,675,024.22)	(\$23,675,024.22)	\$242,897.18

Report Body (Grants)

The Grants column is displayed by default, unless the user selects not to display it

Current year columns are:

- Budget
- Actuals
- Encumbered
- Total Committed
- (Un)Favorable Balance

From the prior year, you see:

- Prior Year Actuals

The six columns shown in the example appear when the report is run on a fiscal year basis.

		Grants					
		FY: 2019					FY: 2018
		Budget	Actuals	Pre-Enc / Enc	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Tuition & Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Redistributed Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Financial Aid	(\$10,283,521.00)	(\$202,175,971.47)	(\$6,422,323.28)	(\$208,598,294.75)	(\$198,314,773.75)	(\$226,505,247.10)
	Net Tuition & Fees	(\$10,283,521.00)	(\$202,175,971.47)	(\$6,422,323.28)	(\$208,598,294.75)	(\$198,314,773.75)	(\$226,505,247.10)
	Budget Appropriation-Calc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Budget Appropriation - Central	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue (budget)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Grants & Contracts - Direct	\$303,342,427.00	\$462,099,166.06	\$146,408,459.62	\$608,507,625.68	\$305,165,198.68	\$657,191,917.25
	Planned Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Planned Use of Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Intra (RDX) University Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues		\$293,058,906.00	\$259,923,194.59	\$139,986,136.34	\$399,909,330.93	\$106,850,424.93	\$430,686,670.15
Expenses	Salaries & Benefits (budget)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Faculty Salaries	\$39,691,878.00	\$31,889,896.01	\$14,758,559.74	\$46,648,455.75	(\$6,956,577.75)	\$61,237,833.80
	Student Salaries	\$328,438.00	\$2,272,980.11	\$0.00	\$2,272,980.11	(\$1,944,542.11)	\$3,818,399.20
	Employee Benefits	\$32,002,350.00	\$27,111,106.79	\$13,666,123.05	\$40,777,229.84	(\$8,774,879.84)	\$46,763,721.31
	Employee Benefit Programs	\$396.00	\$195,504.01	\$0.00	\$195,504.01	(\$195,108.01)	\$335,663.30
	Total Salaries & Benefits	\$152,545,747.00	\$143,828,173.68	\$69,922,530.75	\$213,750,704.43	(\$61,204,957.43)	\$250,530,054.23
	Non-Personnel Exp. (budget)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fellows	\$253,472.00	\$1,638,856.43	\$0.00	\$1,638,856.43	(\$1,385,384.43)	\$2,219,231.54
	Subcontracts	\$59,895,523.00	\$52,357,301.98	\$64,250,470.73	\$116,607,772.71	(\$56,712,249.71)	\$73,605,840.65
	Capital Transfers Out	\$0.00	\$500,000.00	\$0.00	\$500,000.00	(\$500,000.00)	\$500,000.00
	Planned Creation of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Planned Creation of Fund Bal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Budget Appropriation - Central	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Non-personnel Expenses	\$140,513,158.00	\$111,086,523.03	\$70,063,605.59	\$181,150,128.62	(\$40,636,970.62)	\$173,530,962.67
Expenses		\$293,058,905.00	\$254,914,696.71	\$139,986,136.34	\$394,900,833.05	(\$101,841,928.05)	\$424,061,016.90
Remaining Transfers	Intra Unit Transfer Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue Transfers In	\$0.00	\$207.29	\$0.00	\$207.29	\$207.29	\$792.71
	Total Revenue Transfers	\$0.00	\$207.29	\$0.00	\$207.29	\$207.29	\$792.71
	Intra Unit Transfer Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Expense Transfers Out	\$0.00	\$5,008,497.88	\$0.00	\$5,008,497.88	(\$5,008,497.88)	\$6,625,653.25
	Total Expense Transfers	\$0.00	\$5,008,497.88	\$0.00	\$5,008,497.88	(\$5,008,497.88)	\$6,625,653.25
Net Remaining Transfers		\$0.00	(\$5,008,290.59)	\$0.00	(\$5,008,290.59)	(\$5,008,290.59)	(\$6,624,860.54)
Net Performance		\$1.00	\$207.29	\$0.00	\$207.29	\$206.29	\$792.71

Report Body (Other Funds)

The Other Funds column is displayed by default, unless the user selects not to display it.

For the current year, columns are:

- Budget
- Actuals
- Pre-Enc / Encumbered
- Total Committed
- (Un)Favorable Balance

From the prior year, you see:

- Prior Year Actuals

The six columns shown in the example appear when the report is run on a fiscal year basis.

		Other Funds					
		FY: 2019					FY: 2018
		Budget	Actuals	Pre-Enc / Enc	Total Committed	(Un)Favorable Balance	Prior Year Actuals
Revenues	Tuition & Fees	\$0.00	\$308,906.16	\$0.00	\$308,906.16	\$308,906.16	\$147,617.96
	Redistributed Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Financial Aid	\$0.00	(\$213,507.80)	(\$90,866.44)	(\$304,374.24)	(\$304,374.24)	(\$1,198,908.96)
	Net Tuition & Fees	\$0.00	\$95,398.36	(\$90,866.44)	\$4,531.92	\$4,531.92	(\$1,051,291.00)
	Budget Appropriation - Calc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Budget Appropriation - Central	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue (budget)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Grants & Contracts - Direct	\$0.00	\$5,200,000.00	\$0.00	\$5,200,000.00	\$5,200,000.00	\$5,000,000.00
	Planned Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Planned Use of Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues		\$293,225,034.00	\$178,626,429.35	\$0.00	\$178,626,429.35	(\$114,598,604.65)	\$296,361,119.85
Expenses	Salaries & Benefits (budget)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Faculty Salaries	\$71,462.00	\$563,683.11	\$79,170.51	\$642,853.62	(\$571,391.62)	\$713,578.69
	Student Salaries	\$0.00	\$41,339.42	\$0.00	\$41,339.42	(\$41,339.42)	\$87,256.03
	Employee Benefits	\$1,849,815.00	\$620,295.65	\$241,057.65	\$861,353.30	\$988,461.70	\$1,046,794.80
	Employee Benefit Programs	\$283,212,755.69	\$162,037,713.44	\$0.00	\$162,037,713.44	\$121,175,042.25	\$270,494,685.56
	Total Salaries & Benefits	\$290,853,233.69	\$158,298,949.67	\$95,906,333.26	\$254,205,282.93	\$36,647,950.76	\$275,786,801.67
	Non-Personnel Exp. (budget)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fellows	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$252,680.25
	Subcontracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Capital Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,411,284.00
	Planned Creation of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Planned Creation of Fund Bal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Budget Appropriation - Central	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Non-personnel Expenses	\$3,428,154.00	\$609,507,755.13	\$2,710,147.09	\$612,217,902.22	(\$608,789,748.22)	\$1,448,225,442.23
	Expenses	\$294,281,387.69	\$767,806,704.80	\$98,616,480.35	\$866,423,185.15	(\$572,141,797.46)	\$1,724,012,243.90
Remaining Transfers	Intra Unit Transfer Revenue	\$0.00	\$0.01	\$0.00	\$0.01	\$0.01	\$1,023.61
	Revenue Transfers In	\$0.00	\$2,225,040.96	\$0.00	\$2,225,040.96	\$2,225,040.96	\$17,959,147.87
	Total Revenue Transfers	\$0.00	\$2,225,040.97	\$0.00	\$2,225,040.97	\$2,225,040.97	\$17,960,171.48
	Intra Unit Transfer Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,023.61
	Expense Transfers Out	\$0.00	\$1,874,877.75	\$0.00	\$1,874,877.75	(\$1,874,877.75)	\$36,994,613.01
	Total Expense Transfers	\$0.00	\$1,874,877.75	\$0.00	\$1,874,877.75	(\$1,874,877.75)	\$36,995,636.62
Net Remaining Transfers		\$0.00	\$350,163.22	\$0.00	\$350,163.22	\$350,163.22	(\$19,035,465.14)
Net Performance		\$0.31	\$9,796,462.70	(\$98,707,346.79)	(\$88,910,884.09)	(\$88,910,884.40)	\$248,947,270.33

Row Definitions

Revenues

In the Revenues section, up to two summary rows appear.

- Net Tuition & Fees. This row appears when tuition and / or financial aid is relevant. Per the account hierarchy, this amount is calculated as Tuition & Fees plus Redistributed Tuition plus Financial Aid, where financial aid is an expense (and is shown as a negative amount) that reduces tuition and fees revenue.
- Revenues. This row totals all revenue categories in all columns. It appears on the report when revenue is relevant to the Fund and other ChartFields requested on the prompt page.
 - If relevant, schools and units may include the calculated budget appropriation in the body of the report. If you opt to do so, the appropriate amount appears as a separate category called "Budget Appropriation-Calculated" in the Revenue section of the report.
 - Per an explanation on the report, "The Budget Appropriation is calculated for Funds 110 and 171. It does not reflect the impact, if any, of budgets on cost-share funds."

Expenses

In the Expenses section, up to three summary rows appear.

- Total Salaries & Benefits. This row totals all salary and benefits categories in all columns. It appears on the report when salary and benefits is relevant to the Fund and other ChartFields requested on the prompt page.
- Total Non-personnel Expenses. This row totals all non-personnel expense categories.
- Expenses. This row totals all expenses, both compensation and other expenses.

Remaining Transfers

In the Remaining Transfers section, up to three summary rows appear. These represents any transfers not displayed separately in the Revenue and Expense sections. Among other objectives, it is designed to separate out "non-economic" transfer activity that takes place within a school or unit.

- Total Revenue Transfers. This row totals remaining transfers.
- Total Expense Transfers. This row totals expense transfers.
- Net Remaining Transfers. This row totals all remaining transfers.

Footer

In the footer of the report, up to three rows display measures of current year performance.

- Net Performance. This row displays the difference of total revenues and total expenses plus remaining transfers.
- Fringe Benefits Surplus. This row isolates and displays the balance related to the Employee Benefits category. The amount appears in the (Un)Favorable Balance column, when you opt to include the row with the Fringe Benefits Surplus run control. The calculation, Budget – Total Committed, is applied to Fund 110 only. If the result is negative, the field displays zero.
- Adjusted Net Performance. This row works with the Fringe Benefits Surplus row. If you opt to display the Fringe Benefit Surplus, this row displays the difference of Net Performance minus Fringe Benefits Surplus.

In the footer, three additional rows display amounts related to carry forward and fund balance that you

can opt to hide or show. Results appear in the Budget and (Un)Favorable Balance columns.

- FY Beginning Carryforward. This row displays the budgeted amounts on account 79999. The row is hidden on the Account Income Statement if you drill there from a hyperlink on the Management or Unit Income Statement.
- (Use)/Buildup of Fund Balance. In the Budget column, this row displays the net of Planned Use of Reserves (88992), Use of Fund Balance (88996), Creation of Fund Balance (88995), and Planned Buildup of Reserves (88991). In the (Un)Favorable Balance column it is equal to the Adjusted Net Performance (or Net Performance, if Adjusted Net Performance is hidden). The row is hidden on the Account Income Statement if you drill there from a hyperlink on the Management or Unit Income Statement.
- Projected FY Ending Balance. This row is a calculation of the fiscal year ending fund balance, based on beginning carryforward and reported activity. In the Budget column, the calculation is FY Beginning Carryforward plus (Use)/Buildup of Fund Balance plus Adjusted Net Performance (or Net Performance, if Adjusted Net Performance is hidden). In the (Un)Favorable Balance column the calculation is FY Beginning Carryforward plus net performance. The row is hidden on the Account Income Statement if you drill there from a hyperlink on the Management or Unit Income Statement.

Column Definitions

There are two sets of columns that appear, depending on your choice of Budget Basis (FY or FYTD).

FY Budget Basis

Six columns appear if you select the FY Budget Basis.

- Budget. For non-sponsored funds, the budget is sourced from NUFinancials, the approved original budget plus any recurring or non-recurring budget adjustments. For sponsored funds, the grant budget is sourced from NUPlans, if entered as part of the annual budgeting process.
- Actuals. Sourced from NUFinancials, actuals are all posted expenses and revenues as of the date period and criteria selected.
- Pre-Enc / Encumbered. Sourced from NUFinancials, the Pre-Enc / Encumbered column displays the total dollar value of all requisitions and purchase orders in process as of the date period and criteria selected.
- Total Committed. Calculated. Actual + Pre-Enc / Encumbered.
- (Un)Favorable Balance. Calculated. For expenses, the order of operation is Budget – Total Committed. For revenues, the order of operation is Total Committed – Budget.
- Prior Year Actuals. Sourced from NUFinancials, actuals are all posted expenses and revenues. Prior year actuals does not include carryforward information, because carryforward amounts on account 79999 are budget only.

FYTD Budget Basis

Three columns appear if you select the FYTD Budget Basis.

- FYTD Budget. Calculated. The budget amount prorated for the number of accounting periods closed to-date based on the accounting period selected.
- Actuals. Sourced from NUFinancials, all posted expenses and revenues as of the date period and criteria selected.
- FYTD (Un)Favorable Balance. Calculated. For expenses, the order of operation is Budget – Total Committed. For revenues, the order of operation is Total Committed – Budget.

Using the Report for Grants

For sponsored projects, the report can be used to monitor direct costs on an annualized basis, with reference to grant expense budgeting in NUPlans. This means that if NUPlans was not used to enter a grant expense budget by direct cost category, the report does not enable comparison of direct cost budget and actuals.

Again, the report offers an *annualized* view of direct costs. It does not offer a life-to-date view of the grant. It does not import indirect cost expense, and it does not import grant revenue. Rather, grant revenues are calculated within the report to match direct expenses. There is a footnote on the report for user reference, "Grant activity includes direct costs only. Grant revenues are calculated to match grant direct expenses." Indirect cost recovery revenue is displayed in the non-sponsored section of report, if applicable to the area.

For all these reasons, the report supplements and does not replace other reports for grant management. To access grant reports for monitoring expenses, indirect cost recovery, and sponsor payments, please refer to the Sponsored Programs Management folder of Cognos Connection. For related training about grant reports, refer to the Grants subject area within the NUIT Administrative Systems training curriculum.

Drilling to the Account Level

On the HTML view of the Management Level or Unit Level Income Statement, you can click a hyperlinked category name to drill to the Account Level. In most cases, the result is one or a list of accounts organized by the category and associated values. The exceptional cases are categories that do not contain accounts.

- This is the case with grant budget categories. Because grant budgets in NUPlans are done at the category level, there are no accounts and associated values to display.
- It is also the case in the Budget Appropriation-Calculated category. Because the appropriation is a calculated value, there are no accounts to display with associated values.

In such cases, the report displays a row labeled "Various" followed by the category name. For example, if you drill from a grant budget on Faculty Salaries, you see "Various Faculty Salaries." If applicable, you encounter the exceptions when you drill from such a category to the account level or when you run the Account Income Statement itself.

Viewing the Account Hierarchy

While it is possible to see accounts associated with categories by using the drill functionality on the report, it is also possible to view the entire account hierarchy in spreadsheet form. The spreadsheet is available via download from the NUIT Administrative Systems website > Training Curriculum > FMS114 Reading Cognos Reports.

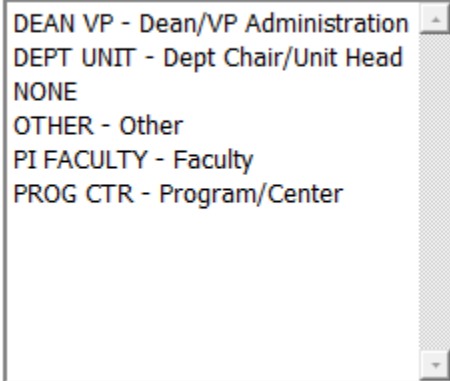

Appendix: Using the Common Report Prompts





The report comes with nine commonly used report prompts and six additional “Report Run Controls” that are unique to this report. Common prompts are potentially overridden by the run controls. For example, if you ask for Funds in the 600 series but select the Run Control “Do Not Include Grants,” the funds are suppressed on the report. More information about the common prompts is below.

Description	Prompt
Department Enter or select any value to which you have access.	<p><u>Department Prompt</u> Use the Readio button to select one or more departments from a tree or by ID/description.</p> <div> <input type="radio"/> Tree (As of Today) <input checked="" type="radio"/> Department Search & Select </div> <p><u>Department</u> Search by entering all or part of a Department ID or its description.</p> <p>Tip: Only the first 300 results can be displayed. Enter more information below and search again to reduce the number of search results.</p> <p>Keywords: Type one or more keywords separated by spaces.</p> <div> <input type="text"/> <input type="button" value="Search"/> </div> <p>Options ▾</p> <div> <div> Results: <input type="text"/> </div> <div> <input type="button" value="Insert"/> <input type="button" value="Remove"/> </div> <div> Choice: <input type="text"/> </div> </div> <p> Select all Deselect all Select all Deselect all </p> <p>The report can be run at any of the seven levels of the Department Tree. However, because amounts are summarized by account category, chart strings are not displayed in the body of the report.</p> <p>Additionally, the report utilizes Row Level Security, meaning that chart strings to which you do <u>not</u> have access are excluded from the report. As with any report, care should be taken to run the report for departments and projects to which you <u>do</u> have access and to understand how your access may influence the summarized amounts that you see in the report body.</p>

Description	Prompt
Date Options Current Period, Previous Period, User Defined Period	<p>Date Options</p> <p>Select a date option</p> <div> <input checked="" type="radio"/> Current Period <input type="radio"/> Previous Period <input type="radio"/> User Defined Period </div>
Manager / Reviewer Select your or your manager's name if available.	<p>Manager / Reviewer</p> <p>Search by entering all or part of a Manager/Reviewer Name or NetID. More information: ChartField Managers Job Aid (pdf)</p> <p>Tip: Only the first 300 results can be displayed. Enter more information below and search again to reduce the number of search results.</p> <p>Keywords: Type one or more keywords separated by spaces.</p> <div> <input type="text"/> <input type="button" value="Search"/> </div> <p>Options ▾</p> <div> <div> <p>Results:</p> <div></div> <p>Select all Deselect all</p> </div> <div> <p>Choice:</p> <div></div> <p>Select all Deselect all</p> </div> <div> <input type="button" value="Insert"/> <input type="button" value="Remove"/> </div> </div> <p>The purpose of the Manager/Reviewer prompt is to enable Cognos users to save time on the prompt page by running a report by name, instead of entering all chart strings in which they are interested. Using the name entered, Cognos displays all chart strings on the report associated with the name.</p> <p>Manager and Reviewer names are associated with financial Department IDs and Project IDs by ChartField Managers within your school or unit. Names added in NUFinancials are available in the Cognos Manager/Reviewer prompt. To add or change the association of names with departments and projects, navigate in NUFinancials as follows: Main Menu > NU Interfaces and Processes > ChartField Managers and Attributes. Refer to the NUIT Administrative Systems training curriculum for steps and more information.</p>

Description	Prompt
Fund Prompt	<p><u>Fund Prompt</u> Use radio button to select one or more fund or by Fund Code.</p> <div> <input type="radio"/> Defined Forecasting Funds <input checked="" type="radio"/> Fund Select </div> <p><u>Fund Code</u> Select one or more Funds.</p> <div> 030 - Student Loan Sales (XSLM) 100 - Unrestricted Funds 110 - General Unrestricted 120 - Employee Benefits 130 - Unrestricted Clearing 131 - Payroll Clearing 132 - SES Clearing. 133 - Vendor Interface Clearing 150 - Auxiliary Enterprises 151 - Allen Center 152 - NU Press </div> <p>Select all Deselect all</p> <p>The report is intended to provide a common way to view financials across the enterprise, so most funds are available. One exception is Plant funds in the 800 series, which are not available on this report.</p> <p>Defined Forecasting Funds returns data from four separate groups: Operating, Recharge, Cost Share, and Grants.</p> <p>Fund Select returns data from all available funds.</p>
Project Status	<p><u>Project Status</u> Use the radio buttons to filter projects based on status.</p> <div> <input type="radio"/> All Projects <input checked="" type="radio"/> Active Projects Only <input type="radio"/> Inactive Projects Only </div>
Project Enter any value to which you have access.	<p><u>Project</u> Search by entering all or part of a Project ID or its description.</p> <p>Tip: Only the first 300 results can be displayed. Enter more information below and search again to reduce the number of search results.</p> <p><u>Keywords:</u> Type one or more keywords separated by spaces.</p> <div> <input type="text"/> <input type="button" value="Search"/> </div> <p>Options ▾</p> <div> <p><u>Results:</u></p> <div> <input type="text"/> </div> <p>Select all Deselect all</p> </div> <div> <p><u>Choice:</u></p> <div> <input type="text"/> </div> <p>Select all Deselect all</p> </div> <div> <input type="button" value="Insert"/> <input type="button" value="Remove"/> </div>

Description	Prompt
Management Level	<p><u>Management Level</u> Select one or more Management Levels.</p>  <p>Select all Deselect all</p> <p>Management Level is a “ChartField Attribute” that can be assigned to ChartFields in NUFinancials for use as report prompts in Cognos.</p> <p>Management Levels are assigned by ChartField Managers within your school or unit. To add or change the level associated with a department or project, navigate in NUFinancials as follows: Main Menu > NU Interfaces and Processes > ChartField Managers and Attributes. Refer to the NUIT Administrative Systems training curriculum for steps and more information.</p>
Project Purpose	<p><u>Project Purpose</u> Select one or more Project Purposes.</p>  <p>Select all Deselect all</p> <p>Project Purpose is a value assigned on the ChartField Request form to new or existing projects by ChartField Managers within your school or unit.</p> <p>Projects may have only one purpose, which is associated with the Project ID in NUFinancials by ChartField Maintenance staff.</p> <p>Not all eligible chart strings have been assigned a purpose. To assign a purpose to an existing Project ID, contact ChartField Maintenance in Accounting Services for assistance.</p>

Account	Account	
	Search by entering all or part of an Account ID or its description.	
	Keywords:	
	Type one or more keywords separated by spaces.	
	<input type="text"/>	Search 
	Options 	
	Results:	Choice:
	<div><div></div></div>	<div></div>
	<div>Insert </div> <div> Remove</div>	
	Select all Deselect all	Select all Deselect all