



ConnectCarolina 2018 User Conference

UNDERSTANDING TRUST CASH AND FUND BALANCE

USING GENERAL LEDGER ACTUALS

Cathi James and Yiwen Wang



Making the connections

Welcome





Fundamental Equation

$$\text{Assets} = \text{Liabilities} + \text{Fund Balance}$$





Scope

Types of Funds





Agenda

- **What is General Ledger Actuals?**
- **What is the Relationship between GL Actuals & KK Ledgers?**
- **What is Cash?**
- **What is Fund Balance?**



Available Document

<https://finance.unc.edu/departments/accounting/>

Training and Guides

- [Accounting](#)
- [Bill Presentation](#)
- [Credit Card Merchant/PCI Data Security](#)
- [Customer Billing Management \(CBM\)](#)
- [GL Ledger Inquiry Procedures](#)





General Ledger Actuals

- **GL Actuals is the record of financial transactions that are posted to the system.**
- **GL Actuals transactions impact Departmental and University financial reports.**
- **GL Actuals balances reflect the financial health of the Department and University.**

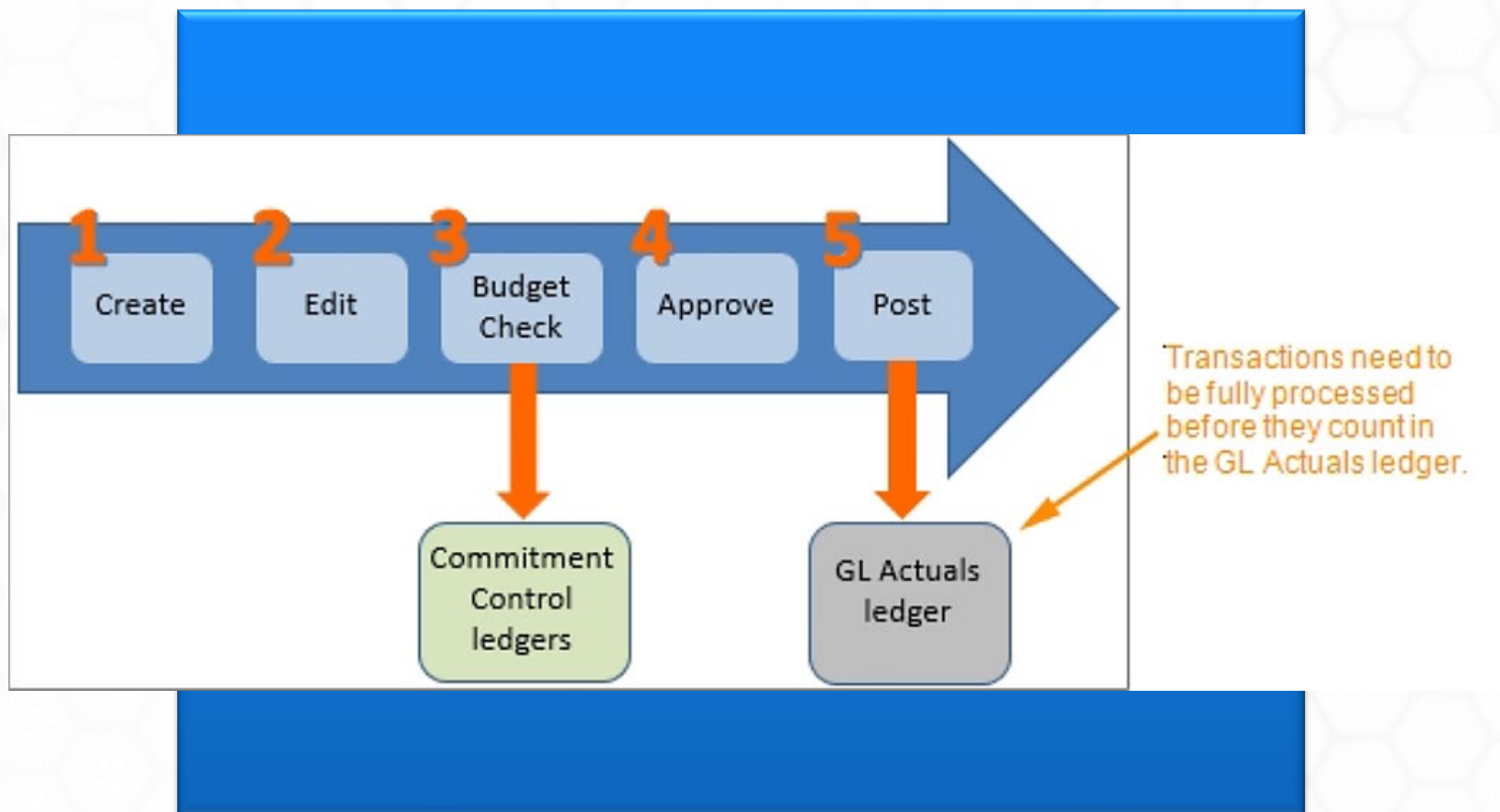


Commitment Control Ledgers

- **KK Ledgers are driven by budget processing in the system.**
- **A KK Ledger balance is based on a budgeted amount.**
- **Commitment Control is an important management tool.**



GL Actuals and KK Budget Ledgers





What is Cash?

What is Cash?

What affects Cash?

Why is Cash important?



What is Cash?

**Cash is the liquid asset of a Source.
It is reflected in GL Actuals balance
sheet pooled cash Accounts.**



What affects Cash?

Both balance sheet and income statement transactions affect the Cash balances.



Why is Cash important?

Cash balances are an indication of a Source's ability to meet its financial obligations.



Pooled Cash and Important Cash Groups

Account Description	Account
Claim on Cash	111000 - 111399, and 111999
Capital Improvements Cash	111400 - 111499
Petty Cash	111801, 121101
Imprest Cash	111802, 121102, 121103
Bank Card Cash	111803
Cash with Fiscal Agent	111804, 111806, 111811, 121104
Capital Improvements Cash Clearing	111807
Capital Improvements Receipts	111808
Bond Proceeds Adjustments	111809
Petty Cash - Restricted	111810
Cash with Fiscal Agent - Overseas	111811



What is Fund Balance?

What affects Fund Balance?

Why is Fund Balance important?



What is Fund Balance?

Fund Balance is the total net worth of a fund.

Fund Balance is the difference between the Assets and Liabilities in the GL Actuals Balance Sheet.



What affects Fund Balance?

As the net worth of a Source, both balance sheet and income statement transactions affect the Fund Balance.



Why is Fund Balance Important?

Fund balance is important because it reflects the financial health of the fund.



Cash Balances and Fund Balances in GL Inquiry

1

Claim on Cash =
CPS_CLAIMONCASH

2

Total Cash =
CPS_TOTALCASH

3

Fund Balance =
CPS_FUNDBALANCE



Claim on Cash in GL Inquiry

Favorites ▾Main Menu ▾> Finance Menu ▾> General Ledger ▾> Review Financial Information ▾> Ledger 🔍

Ledger Inquiry

Enter ledger, period, ChartField and rest of the criteria. Click on Search button to execute the query.

Ledger Criteria

Inquiry Name

CJ_LEDGER

*Unit

UNCCH 🔍

*Ledger

ACTUALS 🔍

*Fiscal Year

2018 🔍

*From Period

1 🔍

*To Period

12 🔍

Currency

🔍

☒ Show YTD Balance

☐ Include Closing Adjustments

Max Ledger Rows

100

☐ Show Transaction Details

☐ Only in Base Currency

Search

Clear

Delete

Chartfield Criteria

Personalize | Find | 📄 | 📊 First ⏪ 1-12 of 12 ⏩ Last

ChartField	Value	ChartField Value Set	Update/New	Sum By	Value Required	Order-By	Include A
Account	🔍	CPS_CLAIMONCA 🔍	Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Department	🔍	🔍	Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Fund	🔍	🔍	Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Source	50434 🔍	🔍	Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1	<input checked="" type="checkbox"/>



Claim on Cash in GL Inquiry

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

► Ledger Criteria

Go To: Inquiry Criteria

Ledger Detail Drill-Down Chartfield Display

Ledger Summary

Find | View All First 1 of 1 Last

Ledger Amount by Currency

Personalize | Find | First 1-9 of 9 Last

Period▲	Activity▲	Detail	Source	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)	Base Currency
0		Detail	50434	0.00	0.00	USD	0.00	0.00	USD
1	Activity	Detail	50434	-1.15	-1.15	USD	-1.15	-1.15	USD
2	Activity	Detail	50434	0.00	-1.15	USD	0.00	-1.15	USD
3	Activity	Detail	50434	0.00	-1.15	USD	0.00	-1.15	USD
4	Activity	Detail	50434	-3,138.14	-3,139.29	USD	-3,138.14	-3,139.29	USD
5	Activity	Detail	50434	133.98	-3,005.31	USD	133.98	-3,005.31	USD
6	Activity	Detail	50434	-3.09	-3,008.40	USD	-3.09	-3,008.40	USD
8	Activity	Detail	50434	45.34	-2,963.06	USD	45.34	-2,963.06	USD
9	Activity	Detail	50434	2,963.06	0.00	USD	2,963.06	0.00	USD

Currency Totals

Amount (in Transaction Currency):

0.00 USD

Amount (in Base Currency):

0.00 USD



Total Cash in GL Inquiry

Favorites ▾Main Menu ▾ > Finance Menu ▾ > General Ledger ▾ > Review Financial Information ▾ > Ledger 🔍

Ledger Inquiry

Enter ledger, period, ChartField and rest of the criteria. Click on Search button to execute the query.

Ledger Criteria

Inquiry Name

CJ_LEDGER

*Unit

UNCCH 🔍

*Ledger

ACTUALS 🔍

*Fiscal Year

2018 🔍

*From Period

1 🔍

*To Period

12 🔍

Currency

🔍

☒ Show YTD Balance

☐ Include Closing Adjustments

Max Ledger Rows

100

☐ Show Transaction Details

☐ Only in Base Currency

Search

Clear

Delete

Chartfield Criteria

Personalize | Find | 📄 | 📅 | First ⏪ 1-12 of 12 ⏩ Last

ChartField	Value	ChartField Value Set	Update/New	Sum By	Value Required	Order-By	Include
Account	🔍	CPS_TOTALCASH 🔍	Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Department	🔍	🔍	Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Fund	🔍	🔍	Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Source	50434 🔍	🔍	Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1	<input checked="" type="checkbox"/>
Program	🔍	🔍	Update/New	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>



Understanding Trust Cash and Fund Balance

Making the connections

Total Cash in GL Inquiry

Ledger Summary

Before clicking on Detail hyper link, you can click on "Ledger Detail Drill-Down Chartfield Display" to display the chartfields that are pertinent to your inquiry.

Ledger Criteria

Go To: [Inquiry Criteria](#)

Ledger Detail Drill-Down Chartfield Display

Ledger Summary

Find | View All First 1 of 1 Last

Ledger Amount by Currency

Personalize | Find | First 1-9 of 9 Last

Period	Activity	Detail	Source	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)	Base Currency
0		Detail	50434	0.00	0.00	USD	0.00	0.00	USD
1	Activity	Detail	50434	-1.15	-1.15	USD	-1.15	-1.15	USD
2	Activity	Detail	50434	0.00	-1.15	USD	0.00	-1.15	USD
3	Activity	Detail	50434	0.00	-1.15	USD	0.00	-1.15	USD
4	Activity	Detail	50434	-3,138.14	-3,139.29	USD	-3,138.14	-3,139.29	USD
5	Activity	Detail	50434	133.98	-3,005.31	USD	133.98	-3,005.31	USD
6	Activity	Detail	50434	-3.09	-3,008.40	USD	-3.09	-3,008.40	USD
8	Activity	Detail	50434	45.34	-2,963.06	USD	45.34	-2,963.06	USD
9	Activity	Detail	50434	2,963.06	0.00	USD	2,963.06	0.00	USD

Currency Totals

Amount (in Transaction Currency):

0.00 USD

Amount (in Base Currency):

0.00 USD



Fund Balance in GL Inquiry

Favorites ▾Main Menu ▾>Finance Menu ▾>General Ledger ▾>Review Financial Information ▾>Ledger ▾

Ledger Inquiry

Enter ledger, period, ChartField and rest of the criteria. Click on Search button to execute the query.

Ledger Criteria

Inquiry Name

CJ_LEDGER

*Unit

UNCCH

*Ledger

ACTUALS

*Fiscal Year

2018

*From Period

1

*To Period

12

☒ Show YTD Balance

☐ Include Closing Adjustments

☐ Show Transaction Details

☐ Only in Base Currency

Search

Clear

Delete

Chartfield Criteria

Personalize | Find | First 1-12 of 12

ChartField	Value	ChartField Value Set	Update/New	Sum By	Value Required	Order-By
Account	<input type="text"/>	CPS_FUNDBALAN	Update/New	<input type="checkbox"/>	<input type="checkbox"/>	
Department	<input type="text"/>	<input type="text"/>	Update/New	<input type="checkbox"/>	<input type="checkbox"/>	
Fund	<input type="text"/>	<input type="text"/>	Update/New	<input type="checkbox"/>	<input type="checkbox"/>	
Source	50434	<input type="text"/>	Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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Understanding Trust Cash and Fund Balance

Making the connections

Fund Balance in GL Inquiry

Ledger Summary

Find | View All First 1 of 1 Last

Ledger Amount by Currency

Personalize | Find | 1-9 of 9 Last

Period	Activity	Detail	Source	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Currency	Period Balance (in Base Currency)	YTD Period Balance (in Base Currency)	Base Currency
0		Detail	50434	-3,003.00	-3,003.00	USD	-3,003.00	-3,003.00	USD
1	Activity	Detail	50434	1.15	-3,001.85	USD	1.15	-3,001.85	USD
2	Activity	Detail	50434	0.00	-3,001.85	USD	0.00	-3,001.85	USD
3	Activity	Detail	50434	0.00	-3,001.85	USD	0.00	-3,001.85	USD
4	Activity	Detail	50434	3,138.14	136.29	USD	3,138.14	136.29	USD
5	Activity	Detail	50434	-133.98	2.31	USD	-133.98	2.31	USD
6	Activity	Detail	50434	3.09	5.40	USD	3.09	5.40	USD
8	Activity	Detail	50434	2,957.66	2,963.06	USD	2,957.66	2,963.06	USD
9	Activity	Detail	50434	-2,963.06	0.00	USD	-2,963.06	0.00	USD

Currency Totals

Amount (in Transaction Currency):

0.00 USD

Amount (in Base Currency):

0.00 USD



Practical Applications

Ensuring that enough cash exist for a transfer

Checking KK Budget rollforward

Checking Current Fund Balance

**Zero Total Cash Balance and Current Fund Balance is needed
to deactivate a Source or Department**



Understanding Trust Cash and Fund Balance

Making the connections

GL Actuals Trial Balance

Trial Balance Summary for 50434

FY2018 Period 7

Accounts	Description	Sum of YTD Balance		
111002	Cash-Institutional Trust Fund	56,033.95		
111098	Cash-Interunit	1,133.89		
111099	Cash-Intraunit	(53,856.10)		
111105	Cash-Disbursement Services Ach	(59.96)		
111107	Cash-Payroll ACH Disbursement	(6,260.18)	(3,008.40)	Total Cash - Deficit
113200	AR-Accounts Receivable	3,003.00	3,003.00	Total Accounts Receivable (cash advance from FRS)
211220	Payroll Tax-FICA	0.00		
211230	Payroll Tax-Addition Medicare	(0.00)		
211240	Payroll Tax-Federal Withhold	0.00		
211250	Payroll Tax-NC State Withhold	-		
211310	Payroll Deduction-Health Plans	0.00		
211320	Payroll Deduction-Retirement	-	0.00	Total Liability
331001	Fund Bal-GASB Expend Restrict	(3,003.00)	(3,003.00)	Fund Balance - Carryforward Surplus
431140	Investment Income	6.56	6.56	Total Revenue
511120	EHRA Non Teach On Campus	2,385.95		
515120	Social Security-OASDI	144.98		
515130	Social Security-Hospital Insur	33.90		
515410	ORP-TIAA Retirement	163.22		
515420	ORP-TIAA Health Plan Benefits	152.72		
515530	Medical Insurance-HMO Health P	225.37		
516120	Staff Benefits Composite	11.93		
521110	Transit Fees	7.17		
521210	Core Data Services	12.89		
537210	Supplies-Educational/Research	(136.29)	3,001.84	Total Expense
Grand Total		(0.00)	5.40	Fund Balance - Current Deficit



Understanding Trust Cash and Fund Balance

Making the connections

GL Actuals Trial Balance

**Trial Balance Summary for 50434
FY2018 Period 9**

Accounts	Description	Sum of YTD Balance		
111002	Cash-Institutional Trust Fund	56,079.29		
111098	Cash-Interunit	1,133.89		
111099	Cash-Intraunit	(50,893.04)		
111105	Cash-Disbursement Services Ach	(59.96)		
111107	Cash-Payroll ACH Disbursement	(6,260.18)	-	Total Cash
113200	AR-Accounts Receivable	-	-	Total Accounts Receivable
211220	Payroll Tax-FICA	-		
211230	Payroll Tax-Addition Medicare	-		
211240	Payroll Tax-Federal Withhold	-		
211250	Payroll Tax-NC State Withhold	-		
211310	Payroll Deduction-Health Plans	-		
211320	Payroll Deduction-Retirement	-	-	Total Liability
331001	Fund Bal-GASB Expend Restrict	(3,003.00)	(3,003.00)	Fund Balance - Carryforward
431140	Investment Income	6.56	6.56	Total Revenue
511120	EHRA Non Teach On Campus	2,385.95		
515120	Social Security-OASDI	144.98		
515130	Social Security-Hospital Insur	33.90		
515410	ORP-TIAA Retirement	163.22		
515420	ORP-TIAA Health Plan Benefits	152.72		
515530	Medical Insurance-HMO Health P	225.37		
516120	Staff Benefits Composite	11.93		
521110	Transit Fees	7.17		
521210	Core Data Services	12.89		
522927	Other Misc Personnel Services	-		
527170	Cellular Telephone Services	-		
527195	Internet Service Charges	-		
531110	Supplies-Office	-		
537210	Supplies-Educational/Research	(141.69)	2,996.44	Total Expense
Grand Total		(0.00)	-	Fund Balance - Current



Understanding Trust Cash and Fund Balance

Making the connections

GL Actuals Trial Balance

Trial Balance Summary for 50434				
FY2018 Period 10				
Accounts	Description	Sum of YTD Balance		
111002	Cash-Institutional Trust Fund	-		
111098	Cash-Interunit	-		
111099	Cash-Intraunit	-		
111107	Cash-Payroll ACH Disbursement	(0.00)	-	Total Cash
113200	AR-Accounts Receivable	-	-	Total Accounts Receivable
211220	Payroll Tax-FICA	0.00		
211230	Payroll Tax-Addition Medicare	(0.00)		
211240	Payroll Tax-Federal Withhold	0.00		
211250	Payroll Tax-NC State Withhold	-		
211310	Payroll Deduction-Health Plans	0.00		
211320	Payroll Deduction-Retirement	-	-	Total Liability
331001	Fund Bal-GASB Expend Restrict	(3,003.00)	(3,003.00)	Fund Balance - Carryforward
431140	Investment Income	6.56	6.56	Total Revenue
511120	EHRA Non Teach On Campus	2,385.95		
515120	Social Security-OASDI	144.98		
515130	Social Security-Hospital Insur	33.90		
515410	ORP-TIAA Retirement	163.22		
515420	ORP-TIAA Health Plan Benefits	152.72		
515530	Medical Insurance-HMO Health P	225.37		
516120	Staff Benefits Composite	11.93		
521110	Transit Fees	7.17		
521210	Core Data Services	12.89		
537210	Supplies-Educational/Research	(141.69)	2,996.44	Total Expense
Grand Total		(0.00)	(0.00)	Fund balance - Current



Understanding Trust Cash and Fund Balance

GL Actuals Trial Balance

FY 2018 GL Actuals Ending Balances - Source U0175

FY 2018 GL Actuals Ending Balances - Source U0175			
Departments			
313200	313800	Grand Total	
212,340.85	(125,860.52)	86,480.33	Total Cash - (deficit) in Dept 313800
-	-	-	Total Liability
(88,578.44)	(425.63)	(89,004.07)	Fund Balance - carryforward surplus
(326,005.66)	126,286.15	(199,719.51)	Total Revenue
202,243.25	-	202,243.25	Total Expenses
(212,340.85)	125,860.52	(86,480.33)	Fund Balance - Ending deficit in Dept 313800



Understanding Trust Cash and Fund Balance

GL Actuals Trial Balance

Trial Balance Summary for 16720									
FY2018 Period 12									
Sum of YT	Dept				Departments				
Account	Descr	414001	414040	635200	Grand Total	414001	414040	635200	Total
111002	Cash-Institutional Trust Fund	70,944.01	45,742.14		116,686.15				
111098	Cash-Interunit		675.00		675.00				
111099	Cash-Intraunit	(4,657.50)	13,724.89	0.26	9,067.65				
111105	Cash-Disbursement Services Ach	(1,584.13)	(12,729.57)		(14,313.70)				
111305	Cash-State Check Disbursement	(7,589.53)	(104,525.57)		(112,115.10)	57,112.85	(57,113.11)	0.26	0.00
331000	Fund Bal-GASB Unrestricted	(57,112.85)	(5,719.85)	(0.26)	(62,832.96)	(57,112.85)	(5,719.85)	(0.26)	(62,832.96)
536910	Supplies-Medical-Surgical		5,656.38		5,656.38				
558913	Laboratory-Analytical Service		1,150.00		1,150.00				
558914	Misc Services/Obligations		51,495.31		51,495.31				
558921	Meetings and Amenities		3,451.27		3,451.27				
569312	Participant Expenses		1,080.00		1,080.00	-	62,832.96	-	62,832.96
Grand Total		0.00	(0.00)	-	(0.00)	(57,112.85)	57,113.11	(0.26)	(0.00)
									Total Cash surplus (deficit)
									Fund balance carryforward
									Total expenses
									Fund balance current



Understanding Trust Cash and Fund Balance

Making the connections

GL Actuals Trial Balance detail in GL Inquiry

Ledger Criteria

Inquiry Name: CJ_LEDGER *Unit: UNCCH *Ledger: ACTUALS *Fiscal Year: 2016 *From Period: 1 *To Period: 12 Currency:
 ☒ Show YTD Balance ☐ Include Closing Adjustments Max Ledger: 100
 ☐ Show Transaction Details ☐ Only in Base Currency

Search Clear Delete

Chartfield Criteria Personalize | Find | First 1-12 of 12 Last

ChartField	Value	ChartField Value Set	Update/New	Sum By	Value Required	Order-By
Account	111099		Update/New	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	2
Department	635200		Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3
Fund			Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4
Source	16720		Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1

Ledger Criteria

Inquiry Name: CJ_LEDGER *Unit: UNCCH *Ledger: ACTUALS *Fiscal Year: 2016 *From Period: 1 *To Period: 12
 ☐ Show YTD Balance ☐ Include Closing Adjustments
 ☒ Show Transaction Details ☐ Only in Base Currency

Search Clear Delete

Chartfield Criteria Personalize | Find | First 1

ChartField	Value	ChartField Value Set	Update/New	Sum By	Value Required	Order-By
Account	111099		Update/New	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Department	635200		Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Fund			Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Source	16720		Update/New	<input checked="" type="checkbox"/>	<input type="checkbox"/>	



Understanding Trust Cash and Fund Balance

Making the connections

GL Actuals Trial Balance detail in GL Inquiry

Ledger Summary

Find | View All First 1 of 1 Last

Ledger Amount by Currency

Personalize | Find | First 1-11 of 11 Last

Period	Activity	Detail	Fund	Source	Account	Dept	Account Description	Period Balance (in Transaction Currency)	YTD Period Balance (in Transaction Currency)	Curre
0		Detail	24101	16720	111099	635200	Cash-Intraunit	-1,298.66	-1,298.66	USD
3	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	1,298.93	0.27	USD
4	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	-0.03	0.24	USD
5	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	-0.02	0.22	USD
6	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	-0.05	0.17	USD
7	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	0.09	0.26	USD
8	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	0.01	0.27	USD
9	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	0.00	0.27	USD
10	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	0.00	0.27	USD
11	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	0.00	0.27	USD
12	Activity	Detail	24101	16720	111099	635200	Cash-Intraunit	-0.01	0.26	USD

Currency Totals

Amount (in Transaction Currency):

0.26 USD

Amount (in Base Currency):

0.26 USD



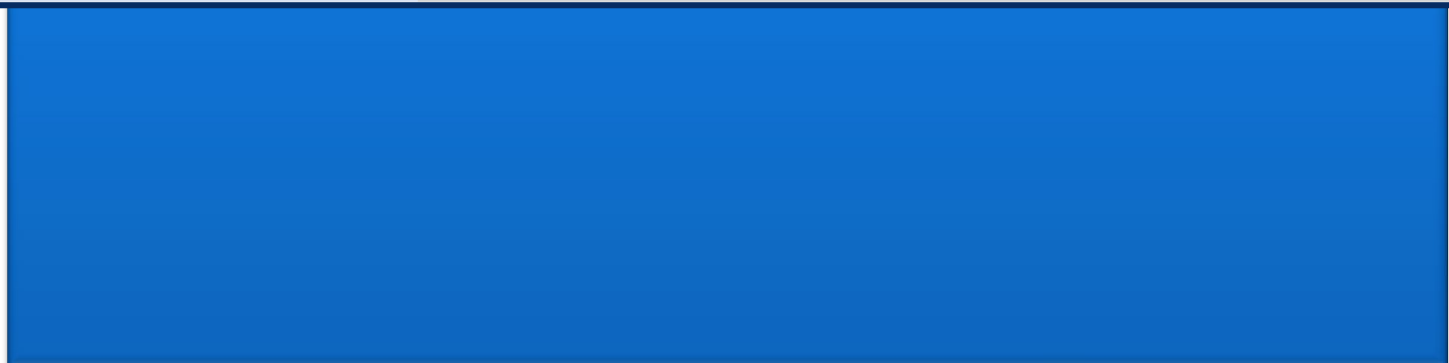
Understanding Trust Cash and Fund Balance

Making the connections

GL Actuals Trial Balance detail in GL Inquiry

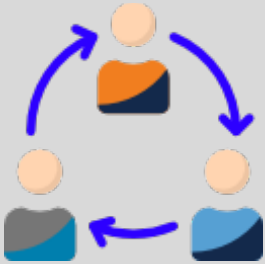


Unit	Ledger	Year	Period	Fund	Source	Dept	Account	Descr	MTD Balance	YTD Balance
UNCCH	ACTUALS	2018	7	29730	46481	318800	127320	Equipment	0.000	12,651.00
UNCCH	ACTUALS	2018	7	29730	46481	318800	127970	Depreciation-Equipment	0.000	(12,397.00)
UNCCH	ACTUALS	2018	7	29730	46481	318800	331003	Fund Bal-GASB Invest Cap Asset	0.000	(254.00)
Account	Descr	Sum of YTD Balance								
127320	Equipment	12,651.00								
127970	Depreciation-Equipment	(12,397.00)								
331003	Fund Bal-GASB Invest Cap Asset	(254.00)								
Grand Total		-								





Questions?



Thank You for Your Participation!



Please take a few minutes to complete the survey.