# Definitions

<table>
<thead>
<tr>
<th>Unrestricted Funds:</th>
<th>Restricted Funds:</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Budget dollars and actual expenses represented by the 10 fund</td>
<td>- Dollars from external or internal sources that are designated for a specific purpose or event</td>
</tr>
<tr>
<td>- The plan for your expenses for the fiscal year</td>
<td>- Represented by the 15 or 16 fund</td>
</tr>
</tbody>
</table>

- **Budget Dollars:** The plan for your expenses for the fiscal year
- **Actual Expenses:** What you code and charge to an “actual expense account.”
Report Overview
Excel Worksheets

10 Fund (Unrestricted Funds)
- Dept Summary
- Expense Detail
- Payroll Names
- Open POs
- Budget Transfers
- Report Viewers
- FAQs

15 Fund (Restricted Funds)
- Dept Summary
- Expense Detail
- Payroll Names
- Open POs
- FAQs
**Column Headings:**

- **B) Account Name**
- **C) Account No**  (They are visible when ungrouped to level 5.)
- **P) YTD Actual**
- **Q) Open Pos**
- **R) YTD Actuals & Open POs (C+D)**
- **S) % to Budget (E/G)**
- **T) Annual Budget**
- **U) Balance Remaining (G-E)**

Note there are links above the YTD Actual Column & the Annual Budget Column:

- **Actual Expense Transfer Request Form**  (use to change numbers in this column)
- **Budget Transfer Request Form**  (use to change numbers in this column)
10 Fund (Budget & Unrestricted Funds)  
Rev & Exp Summary (Expanded View)

Expanded View Items:
- To see monthly expense totals, click the **2** on the left top to ungroup the months.
- To see all summed detail, click the **5** on the left side to ungroup the detail.
## 15/16 Fund (Restricted Funds) Balance Summary

### Row Headings:
- **14)** Fiscal Year Beg Balance
- **19)** Revenues
- **21)** Total Expenses – *header row*
- **34)** Salaries
- **40)** Taxes and Benefits
- **80)** Operating Expenses Total
- **81)** Total Expenses – *total row*
- **83)** Positive Balance as of MM/DD/YY or Deficit Balance as of MM/DD/YY

![Excel Spreadsheet Image](image-url)
## Expense Detail

### Column Headings:

- **B) Journal Date**
- **C) Journal ID**
- **D) Source/Vendor Name**
- **E) Line Descr**
- **F) Invoice**
- **G) PO Nbr**
- **H) Voucher** (This is the voucher ID.)
- **I) to M) Fund, Dept, Acct, Acct Desc, Proj**
- **J) Amount**

### Journal Entries:

<table>
<thead>
<tr>
<th>Journal Date</th>
<th>Journal ID</th>
<th>Source/Vendor Name</th>
<th>Line Descr</th>
<th>Invoice</th>
<th>PO Nbr</th>
<th>Voucher</th>
<th>Fund</th>
<th>Dept</th>
<th>Account</th>
<th>Account Description</th>
<th>Project</th>
<th>Amount</th>
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</table>
Payroll Names

“Action”: On a monthly basis, please confirm that the listed employees belong in this department.

Column Headings:
B) Date
C) Name
D) Pay Group
E) to H) Fund, Dept, Account, Account Descr, & Project

<table>
<thead>
<tr>
<th>Date</th>
<th>Name</th>
<th>Pay Group</th>
<th>Dept</th>
<th>Account</th>
<th>Account Descr</th>
<th>Project</th>
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<td>12100</td>
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</table>
Open POs

Column Headings:
B) PO No. (any charges against the PO’s are shown sorted beneath the appropriate PO with a Voucher ID)
C) Voucher ID – System generated unique identification number
D) Name
F) Status – Open or Closed
G) Budget Year
H) Fiscal Year
I) to M) Fund, Dept, Acct, Acct Descr, & Project
N) Amount of PO & transaction

“Action”:
- Review all Open POs to determine if any need to be closed;
- Review all Open PRs in PSFT “Manage Requisitions” to determine if they need to be completed or canceled,
# 10 Fund only – Budget Transfers

## Column Headings:

- **B) Date of Transfer**
- **Journal**
- **C) Journal ID**
- **D) to F) Fund, Dept, Acct, Acct Descr**
- **G) Journal Line Description** (Usually shows the “FROM” and the “TO”)
- **H) Amount of Transfer** (Positive Number = Received Budget; Negative Number = Sent Budget)

---

**Azusa Pacific University**

**Budget Transfer Report**

07/01/09 through 06/30/10

- "Permanent" transfers are indicated by a date of July 2nd.
- All other transfers are "one-time" transfers and apply to this year only.

_for questions please email: budget@aou.edu_

<table>
<thead>
<tr>
<th>Date</th>
<th>Journal ID</th>
<th>Fund</th>
<th>Dept</th>
<th>Account</th>
<th>Account Description</th>
<th>Journal Line Description</th>
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<td>12345</td>
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<td>GENERAL OPERATING</td>
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<td>2009-09-13</td>
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<td>12345</td>
<td>575000</td>
<td>OTHER ACCTS-FR. PRJCT/LEGACY</td>
<td>[575000] FR UNIV to 12345</td>
<td>13,500.00</td>
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<td>513000</td>
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<td>OTHER ACCTS-FR. PRJCT/LEGACY</td>
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<td>2010-06-30</td>
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<td>FACULTY SALARIES</td>
<td>[512000] FR FACULTY to STUDENT</td>
<td>11,000.00</td>
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**Total** (13,500.00)
"Action": On a monthly basis, verify that all the correct people are receiving this report.

Column Headings:
B) Department – the department number
C) Description – the department name
D) Budget Manager
E) Budget Access – these are all the additional people receiving the report.
The FAQs tab has three sections:

A) Contact information for questions
B) Helpful links
C) Frequently asked questions on each of the other five worksheets.

Note: for 15/16 Fund “Other Questions” contact Business Office Grant Accountant: grantaccountant@apu.edu
Transfers

Actual Expense Transfer Form:
- This form is for corrections, allocations, & transfers of actual posted transactions you see on the Expense Detail worksheet in your report.
- If you are transferring funds using the restricted funds (15/16), you will always use this form.
- Transfers are usually from expense to expense.
  - They can be from expense to revenue if you are purchasing an item from another department.
  - For example, purchasing *Strengths Quest* books from Noel Strengths Academy, would increase an expense account and credit a revenue account.
  - They can be revenue to revenue.

Budget Transfer Request Form:
- This form is for moving budget dollars only.
- This type of transfer moves budget from one department or account to another – Annual Budget numbers on the report will change.
- There are two types of budget transfers.
  - Permanent Transfers are permanent – There will be no change on July 1.
  - One-time Transfers are for one year only – transferred budget goes back to the originator July 1.

Additional Comments:
- Budget Managers need to review their reports for appropriateness of charges monthly.
- When a correction/transfer needs to be made, please make sure that all parties involved are aware of the correction.
- Finally, the department receiving the expense increase or budget decrease needs to provide the approval signature on the form.