Cash Balance Report (GLB010A1, GLB010A2)

The Cash Balance Report will select all accounts that have balances in a given fiscal period/fiscal year. The report shows the impact of transactions to the cash balance including the beginning cash balance, net revenue, net expenditure and transfers resulting in an ending cash balance. There are also columns for encumbrances and pre-encumbrances with respective subtotals to assist in determining the uncommitted cash balances.

The columns are defined as follows:

1. **Beginning Cash** – The Beginning Cash column represents the account's cash balance at the beginning of the fiscal year. (i.e., Beginning Balance of object code 8100).
2. **Net Revenue** - The Net Revenue column represents the cash basis revenue or in other words, Revenue that has been recognized and the cash has been received (e.g., the student/customer has paid and the cash has been collected). This is calculated using the following formula:
   a. Net Revenue = Revenue + Fund Balance Adjustments – FYTD AR – Loan Payments – Other Payments
      i. Revenue = Income object codes; does not include income transfer amounts or income balances in which cash is not affected (e.g., Fixed assets, Gift)
      ii. Fund Balance Adjustments = FYTD balances in object codes 9902 and 9904. This represents the adjusting entries to record revenue recorded and uncollected in the prior year that pertains to the current year. (For FY2015 and beyond, this adjustment appears in the Other Adjustments due to the change in method regarding the recording of Fund Balance.)
      iii. FYTD AR = Accounts Receivable, Due From (commitment for goods/services from the university that have not yet been paid for)
      iv. Loan Payments = FYTD balance in object codes 8419, 8422, 8423, 8424, 8425, 8432, 8433, 8472, 8473, 8490. Repayments of Loan Advances.
      v. Other Adjustments = other object codes which adjust the revenue amount to reflect cash basis revenue.
3. **Net Expenditure** - The Net Expenditure column represents the cash basis expenditure or in other words, Expenditures that have been paid for and the cash has been subsequently reduced (e.g., the payee has been paid by the UH). This is calculated using the following formula:
   a. Net Expenditure = Expenditure – FYTD Accounts Payable + Loan Advances
      i. Expenditure = Expenditure object codes; does not include expenditure transfer amounts or expense balances in which cash is not affected (e.g., Depreciation)
      ii. FYTD Accounts Payable = Accounts Payable, Deposits Payable, Due to, Other Payables (commitment for goods/services to be received by the university but not paid for)
      iii. Loan Advances = FYTD balances in object codes 8410, 8411, 8412, 8413, 8418, 8421, 8426, 8431, 8471. Monies borrowed from the University's student loan funds which consist of various funding sources.
4. **Transfers** - The Transfers column represents the cash transfer amounts between state and university units/departments. This includes FYTD balances in object codes with object sub types TF (transfer of funds), TM (mandatory transfers) and TN (non-mandatory transfers).

The report will be run monthly at the end of each month and distributed to the FOnnn PageCenterX mailboxes in the KFS | GL folder. The report will be generated in 2 different sort sequences: GLB010A1 Cash Balance Report by Legal Authority and GLB010A2 Cash Balance Report by Account Supervisor and Legal Authority.