

Financial Policy & Procedure Instructions Manual
FPI E-4 How to Read Common Reports

Two standard reports generated by the Financial Records System (FRS) are the FBM090 and FBM091.

The primary account level report is the SL Statement of Account (FBM090). This report provides balances for budget, current month actual, year-to-date actual (inception-to-date for project funds), encumbrances and remaining budget available for each budget pool or subcode used in the account. Where applicable, revenue is also displayed. The report provides subtotals for revenue, expenditures and each budget pool. The report also furnishes a grand total that nets revenue and expenditures. The FBM090 is produced for the subsidiary ledger only.

A monthly report called Report of Transactions (FBM091) lists all transactions processed against a particular account. Transactions listed include: budget, salaries, benefits, purchases, IMO'S, journal entries and encumbrances. It lists only those transactions occurring since the last month end report. The report provides original document references and references to the batch the transaction was processed in. Two different versions of the report are generated, one for the general ledger and one for the subsidiary ledger.

Both the FBM090 AND FBM091 reports are distributed monthly. The reports are available a few days following the month-end processing. Additional information about reading these reports is available in the FRS Manual, Chapter 17.