

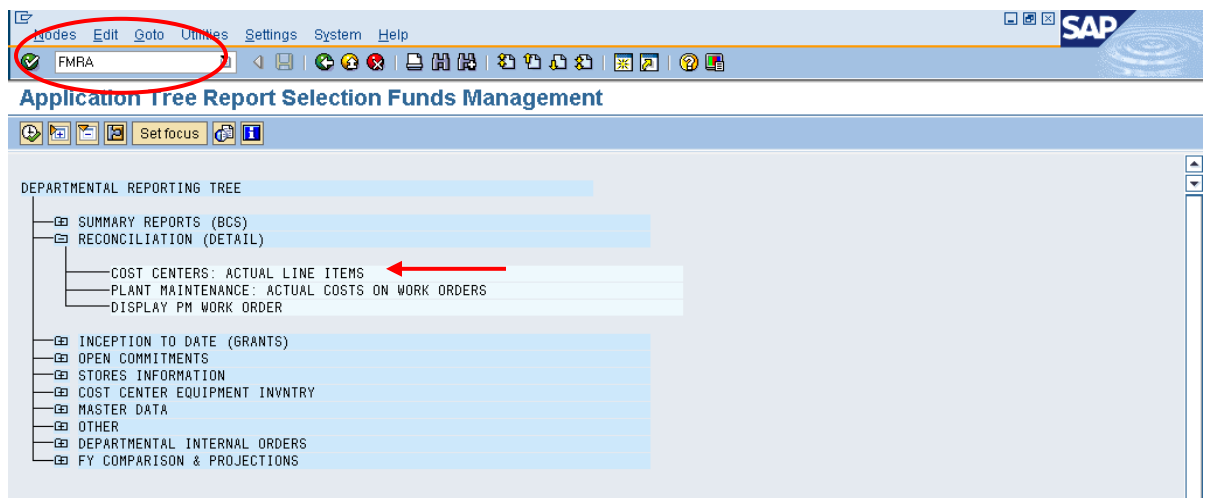
COST CENTER ACCOUNT BALANCE

Below are the guidelines and other factors to consider when reconciling departmental accounts:

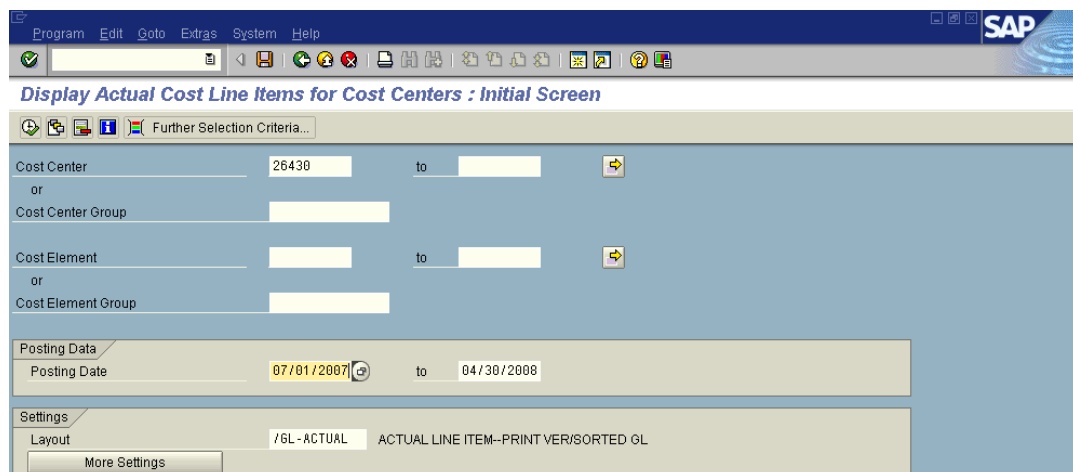
A cost center account balance can be accessed by two different methods. The first method is using the *Display Actual Cost Line Items for Cost Centers*. When looking at a cost center's balance, you must remember that this is a snapshot in time. **Any outstanding commitments are not included in the balance; some examples are purchase orders, credit card charges and other charges that occur on a monthly basis.** The second method is using the *BCS Available Balance*. To review budget or encumbrance information, the *BCS Available Balance* method should be used.

METHOD ONE: COST CENTER LINE ITEM

- To find a cost center balance, use the departmental reporting tree by entering transaction code FMRA in the menu box and selecting the RECONCILIATION (DETAIL), COST CENTERS: ACTUAL LINE ITEMS (see screen view below).



- You can also use the SAP shortcut of KSB1 to get to Display Actual Cost Line Items for Cost Center.



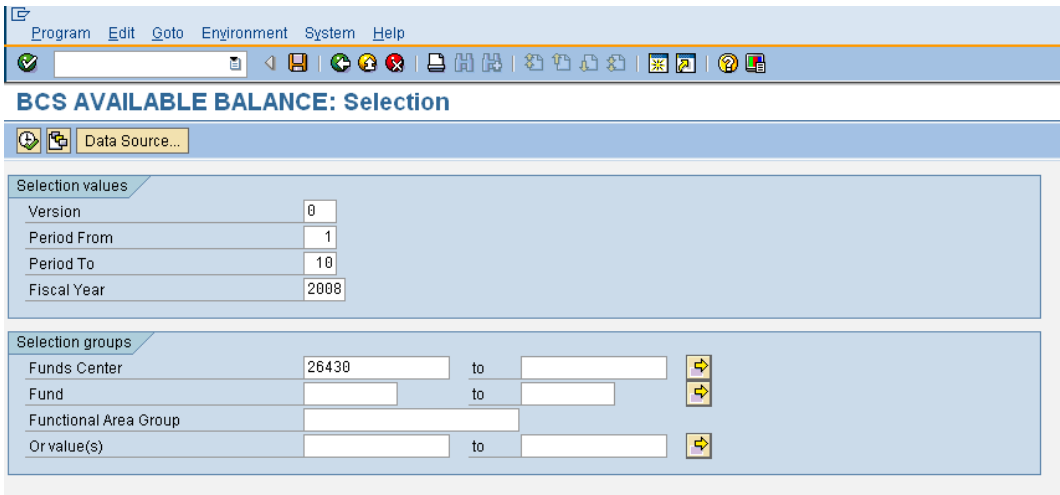
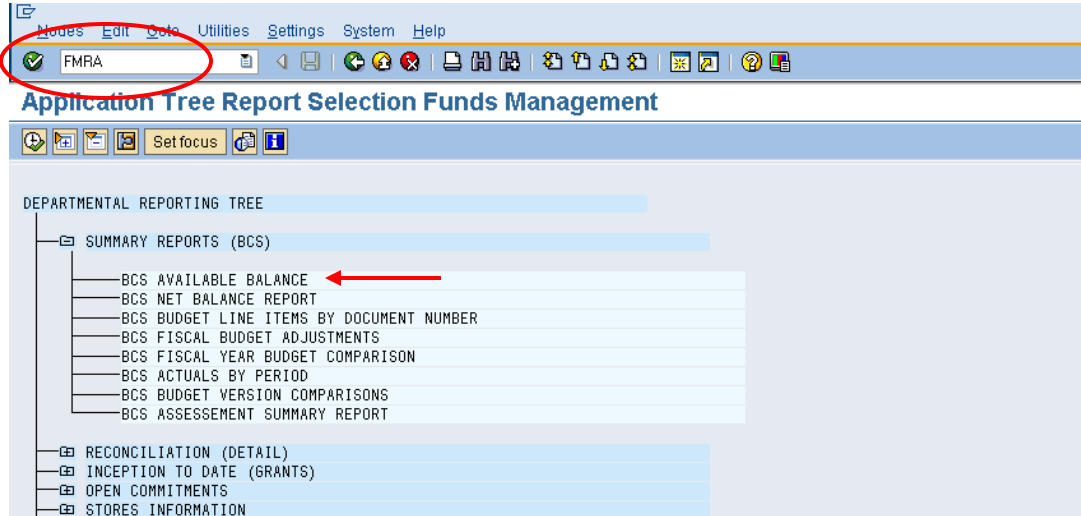
- Using this method, you can look at the activity for one fiscal year or at all activity since the inception of the cost center. The date range should be for a **fiscal year** if you are accessing the balance for the following types of accounts: 1XXXX, 2XXXX, 3XXXX, 4XXXX, 5XXXX, 64XXX, 66XXX, 67XXX, 68XXX, 8XXXX and 9XXXXXX.
- If you are accessing 70XXX – 77XXX accounts which use a date range of **inception to date** please refer to the link <http://www.controller.cmich.edu/Accounting/accounting.htm> (Cost Center Balance Determination- Plant Fund) for further information.
- If you are accessing 61XXX – 63XXX, 65XXX (cost centers) or 60XXXX (WBS elements), which are grant accounts, please refer to the appropriate Project Director's Training Packet under Grant Accounting at the following link <http://www.controller.cmich.edu/downloads/forms.htm> for further information.
- When looking at the balance in the cost center using Display Actual Cost Line Items for Cost Center, a positive balance means that the cost center is deficit in funds; a negative balance means that the cost center has a surplus of funds. The example below shows a negative balance which means the cost center has a surplus of funds.

DocNo	Postg D.	D.	Reference	GL Description	GL No.	Cur Cmt	Text	Name of offsetting account	Int Ord
5500681328	02/08/2008	Z4	PARS670	TRANSPORTATION	744200	240.00	*AIRTRANAI 33200/AIRFARE- SAP CONF MAR 08 ...	JP MORGAN CHASE BANK	
5500681345		Z4	DUFF555	TRANSPORTATION		240.00	*AIRTRANAI 33200/AIRFARE-SAP CONF MAR 08-...	JP MORGAN CHASE BANK	
5500692672	04/30/2008	Z4	PARS670	TRANSPORTATION		268.57	*ALAMO RENT-A-CAR/ACUCO ACCT CONFEREN...	JP MORGAN CHASE BANK	
				TRANSPORTATION	744200	748.57			
5500687153	03/31/2008	Z4	DUFF555	TRANSPORTATION	744600	30.00	*APCO-BISHOP INT/P DUFFYSAP CONF AIRPOR...	JP MORGAN CHASE BANK	
5500687051		Z4	PARS670	TRANSPORTATION		64.00	*MEARS TRANS. AIPARSONS-DUFFY AIRPORT ...	JP MORGAN CHASE BANK	
				TRANSPORTATION	744600	94.00			
5500681342	02/08/2008	Z4	SYTE165	ADVERTISING	750200	47.46	*MORNING STAR PUJ/AD.34650.EXEC SECRETA...	JP MORGAN CHASE BANK	
5500692701	04/30/2008	Z4	SYTE165	ADVERTISING		55.96	*MORNING STAR PUJ/AD.34650.SECRETARY	JP MORGAN CHASE BANK	
				ADVERTISING	750200	103.42			
5500647801	08/31/2007	Z4	PARS670	SUBSCRIPT & PUBL	750500	378.00	*ATLANTIC INFORM/	JP MORGAN CHASE BANK	
				SUBSCRIPT & PUBL	750500	378.00			
100536544	01/14/2008	SA	TC090708	INSURANCE	752000	48.44	PROP CLM STLMT 5/5/07 WA WATER	MUSIC INS LIABILITY-PR...	
				INSURANCE	752000	48.44			
142745	11/30/2007			FM CHARGE - REPAIRS	754099	1.00	CTR CMU/26430		
				FM CHARGE - REPAIRS	754099	1.00			
50076835	08/02/2007	W		FURNISHINGS	754900	154.50	1 ctn	GR/IR	
				FURNISHINGS	754900	154.50			
5500643041	07/31/2007	Z4	PARS670	EQUIP NOT CAPITAL	805200	164.56	*PARSONS/SUSAN M Printeror L Calkins	JP MORGAN CHASE BANK	
50079388	12/11/2007	W		EQUIP NOT CAPITAL		849.00	1 CTN WA 304 DHL	GR/IR	
50079555	12/20/2007	W		EQUIP NOT CAPITAL		169.99	1 CTN WA 304 UPS 1v959x	GR/IR	
				EQUIP NOT CAPITAL	805200	1,183.55			
Cost Center 26430 ACCOUNTING SERVICES						130,478.80			
						130,478.80			

- When looking at a cost center's balance, you must remember that this is a snapshot in time. **Any outstanding commitments are not included in the balance; some examples are purchase orders, credit card charges and other charges that occur on a monthly basis.**
- As a reminder, you should be reviewing and reconciling your cost center monthly for any discrepancies. For more information about the reconciling process it can be found using the following link <http://www.controller.cmich.edu/Accounting/CCRecon.htm>.

METHOD TWO: BCS AVAILABLE BALANCE

- The second method that can be used to look up a cost center balance is using the BCS Available Balance report. Enter FMRA transaction code, DEPARTMENTAL REPORTING TREE, SUMMARY REPORTS (BCS), *BCS AVAILABLE BALANCE*. This is the method you would use if you are looking at your budget or if you have any encumbrances. More information about the BCS Available Balance reporting can be found in the BCS Training manual located at <http://www.controller.cmich.edu/Training/bcsreporting.htm>.



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Fiscal Year 2008 Version 0
 Period From 1 Period To 10

Funds Center 26430 ACCOUNTING SERVICES
 Fund *

Funds Center/Commitment Item	CUR PLAN	ACTUAL	COMMITMENT	PLAN/ACT	% VAR
** TOTAL REV / 5000002	587,867.00-	656,010.07-	0.00	68,143.07	11.59-
* 5402002 OTHER REVENUE BUDGET	0.00	0.00	0.00	0.00	0.00
*** TOTAL EXP / 6000001	587,867.00	525,531.27	0.00	62,335.73	10.60
** 6100002 REGULAR COMPENSATION	565,563.00	452,471.78	0.00	113,091.22	20.00
** 6200002 OTHER COMPENSATION	2,500.00	49,581.51	0.00	47,081.51-	*83.26-
** 6300002 SUPPLIES & EQUIPMENT	19,804.00	23,477.98	0.00	3,673.98-	18.55-
**** AVAILABLE BALANCE	0.00	130,478.80-	0.00	130,478.80	0.00