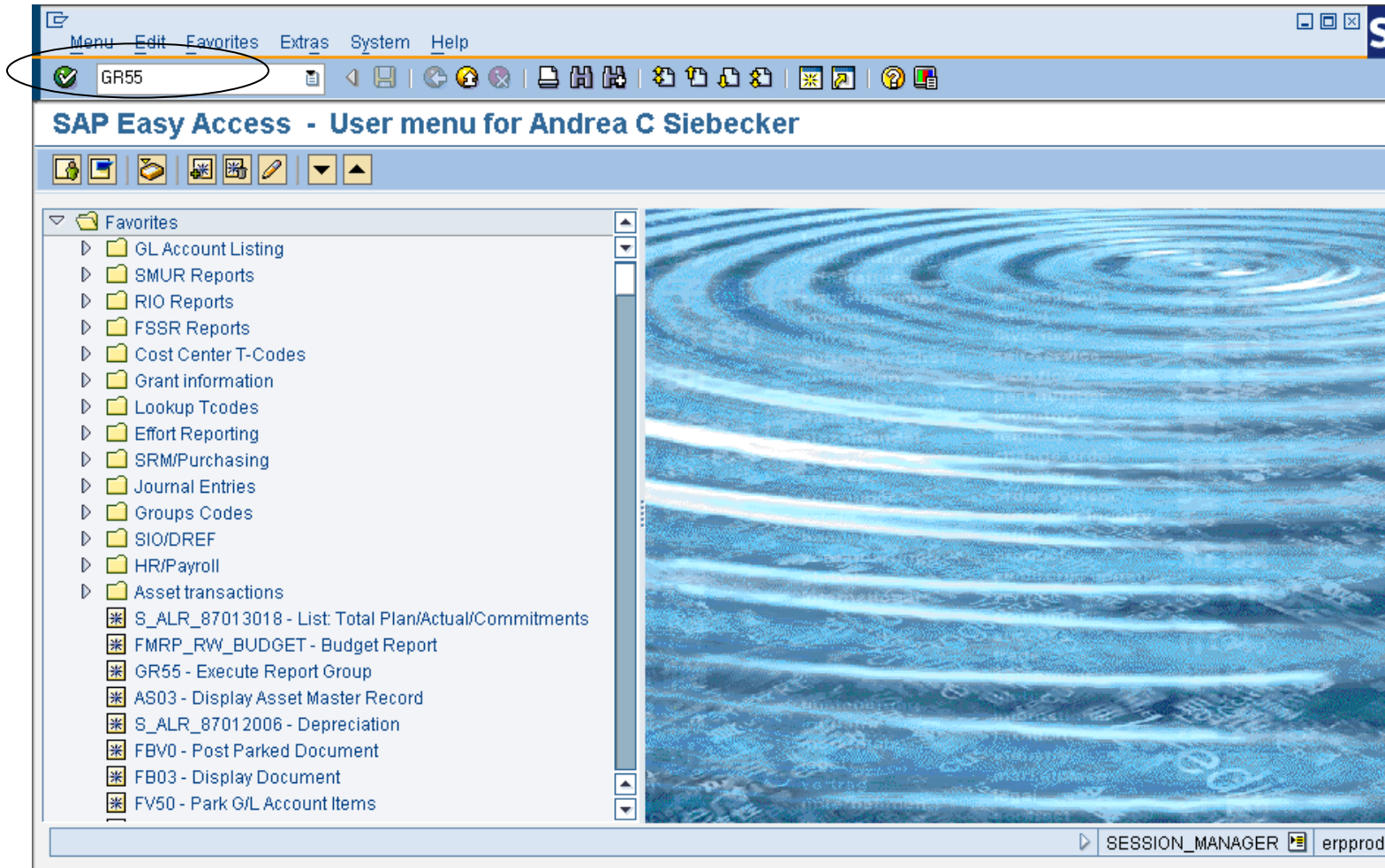
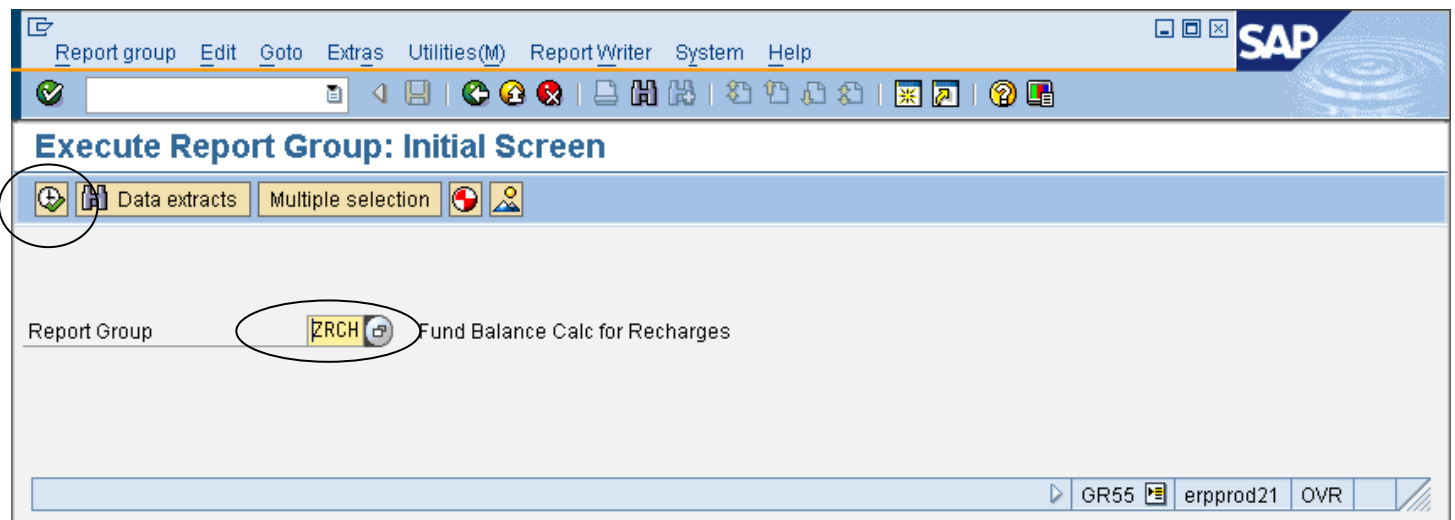


In SAP, enter the transaction code GR55.



Then enter Report Group ZRCH and select Execute.



The following screen will appear. Enter the Fiscal Year for which you need data and the applicable funds for your recharge. Please make sure that you are running the report with a From Period of 0 (the report is defaulted to run from Period 1). **Only the operating fund will be used in calculating the fund balance of the recharge, which is equivalent to the working capital balance of the recharge. Depreciation Recovery funds should be excluded when calculating fund balance.** After you have entered your fund(s), select execute to run the report.

Program Edit Goto Environment System Help

Fund Balance Calc for Recharges: Selection

Data Source...

Selection values

Fiscal Year: 2010

From Period: (circled)

To Period: T2

Selection groups

Fund:

Or value(s): 22040048 (circled) to

Make sure you run the report with a **From Period of 0** to ensure proper calculation of fund balance.

Use Operating Funds ONLY! Depreciation Recovery accounts should be excluded.

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This is what you will see when the report has run:

Report Edit Goto View Extras Settings System Help

Recharge Activity

Fund: 22040048

Fiscal Year: 2010

From period to period

Recharge Fund Balance report should only be run using OPERATING FUNDS only. Depreciation recovery funds should be excluded.

Please use scroll left and right arrows at top to view the entire report.

Lead column	Cash (A)	CurrAsst(B)	Liab (C)	Fund Bal	TFB-10% Inc	TFB-TwoMoExp	Annual Inc	Annual Exp
22040048 Prime Lab Rech	142,463-	201,690	4,379-	54,847	84,452	57,427	844,523	346,519-
* Fund Activity	142,463-	201,690	4,379-	54,847	84,452	57,427	844,523	346,519-

Quick Reference for Calculation of Fund Balance:

Cash (A): all 101xxx G/L Commitment Items

CurrAsset (B) = Other Current Assets: Current assets other than cash (includes, Accounts Receivable, Inventory, etc).

NOTE Capital Assets and Accumulated Depreciation are NOT Current Assets

Liab (C) = Liabilities: all 2-type G/L Commitment Items

A+B+C = Fund Balance: Calculation of Fund Balance (Cash + Other Current Assets + Liabilities)

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Let's talk about what each column signifies:

Cash (A) = Cash and Cash Equivalents: all 101xxx type G/L accounts

CurrAsset(B) = Other Current Assets: this would include all current assets other than cash, which would include Accounts Receivable, Inventory, etc. Capital Assets (all 155xxx G/L accounts) and Accumulated Depreciation (all 156xxx G/L accounts) will not be included in this column, as these items are noncurrent assets.

Liab (C) = Liability: This is the sum of all 2-type G/L accounts (e.g. Accounts Payable)

A+B+C = Fund Bal (Fund Balance): Fund balance is equivalent to working capital (current assets), or cash balance taking into account inventory, receivables and payables. It eliminates the possibility of a falsely inflated fund balance due to fixed assets being included in the calculation of fund balance. Fund balance is calculated using the previous fields as follows:

$$\begin{aligned} \text{Cash (A) + Other Current Assets (B) + Liab (C)} &= \text{Fund Balance} \\ (-\$142,463) + \$201,690 + (-4,379) &= \$54,847 \end{aligned}$$

TFB-10% Inc = Tolerable Fund Balance based on 10% Income: This signifies 10% of the YEAR-TO-DATE income. If recharge income is greater than \$50,000 for the fiscal year, 10% of annual income is an allowable **upper** limit of the tolerable fund balance zone for the recharge. For the example above, \$84,452 is the allowable upper limit of the tolerable fund balance zone (based on the calculation of 10% of the \$844,523 Annual Income). This is only a tolerable upper limit for fund balance—the fund balance lower limit is always -\$5,000. The tolerable fund balance zone for this center based on 10% of Income is from -\$5,000 to \$84,452. Because the fund balance calculated on the report is \$54,847 and within the tolerable fund balance zone, this recharge center is within tolerance.

TFB-TwoMoExp = Tolerable Fund Balance based on Two Months of Cash Expenses: Two months of cash expenses is an allowable **upper** limit of the tolerable fund balance zone of the recharge. This field calculates - (-1) * (Annual Expenses – Depreciation Expense – Plant Assets Retired) * (2 months / 12 months per year). The field is multiplied by (-1) because expenses are shown as negative numbers on the report, but the two months expenses is only allowable as a **positive** (upper limit) fund balance. The tolerable fund balance zone would range from -\$5,000 to two months of cash expenses.

Calculation of above tolerable fund balance for this recharge is as follows:

Depreciation expense and Plant Assets Retired shown on page 2 of the report (illustrated below).

$$\begin{aligned} &(-1) * (\text{Annual Expenses} - \text{Depreciation Expense} - \text{Plant Assets Retired}) / (2 \text{ months} / 12 \text{ months per year}) \\ &(-1) * \{ (-\$346,519) - (-\$1,958) - \$0 \} / 6 = \underline{\$57,427} \end{aligned}$$

Two months expenses is only a tolerable **upper** limit for fund balance—fund balance can only be as low as -\$5,000. The tolerable fund balance zone for this center based on two months of cash expenses is from -\$5,000 to \$57,427. Because the fund balance calculated on the report is \$54,847 and within the tolerable fund balance zone, this recharge center is within tolerance.

Annual Inc (Annual Income): This is the total income YEAR-TO-DATE, or the sum of all 4-type G/L accounts less transfer-in G/L accounts (49-type G/L accounts). These G/Ls are shown as positive in this report because income signifies bringing money into the recharge.

Annual Exp = Annual Expenses: This signifies the total expenses YEAR-TO-DATE, or the sum of all 5-type G/L accounts less transfer-out G/L accounts (59-type G/L accounts). These G/Ls are shown as negative in this report because expenses signify money leaving the recharge center.

Use the page right button to see the remainder of the report, and we'll discuss what these columns signify:

Fund: 22040048
Fiscal Year: 2010
From period to period

Recharge Fund Balance report should only be run using OPERATING FUNDS only. Depreciation recovery funds should be excluded.
Please use scroll left and right arrows at top to view the entire report.

Lead column	Tran In	Tran Out	CptlAssts	AccumDepr	Depr Exp	PLA	Rchg Subsidy
22040048 Prime Lab Rech		168-	16,010	6,735-	1,958-		25,000
* Fund Activity		168-	16,010	6,735-	1,958-		25,000

Quick Reference for Calculation of Fund Balance:
Cash (A): all 101xxx G/L accounts
CurrAsset (B) = Other Current Assets: Current assets other than cash (includes, Accounts Receivable, Inventory, etc).
NOTE Capital Assets and Accumulated Depreciation are NOT Current Assets
Liab (C) = Liabilities: all 2-type G/L accounts
A+B+C = Fund Balance: Calculation of Fund Balance (Cash + Other Current Assets + Liabilities)

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Tran In = Transfers In: Transfers In are all 49-type G/L accounts. Transfers in should be approximately equal to cash transferred in to the operating fund from the depreciation recovery fund or other non-restricted funds in order to purchase capital equipment.

Tran Out = Transfers Out: Transfers Out are all 59-type G/L accounts. Transfers out of your operating account should be used in order to transfer funds equal to depreciation expense (that has expensed in your operating fund) into your depreciation recovery fund.

CptlAssts = Capital Assets: This is the amount in your capital asset G/L accounts (155XXX G/L accounts).

AccumDepr (C) = Accumulated Depreciation: This is the amount in your Accumulated Depreciation G/L accounts (156XXX G/L accounts).

Depr Exp = Depreciation Expense: This is the sum of all 557xxx G/L accounts. This amount should be used in order to determine how much is an allowable amount to transfer out of the recharge center operating fund into the depreciation recovery fund on a monthly/quarterly/annual basis. If you are transferring depreciation to your recovery account on a monthly basis, you can determine your monthly depreciation amount by running the report for one month. For example, if you were trying to determine July's depreciation amount, run the ZRCH Report from Period 1 to Period 1. (557xxx G/Ls will also be picked up in the annual expenses column. The 'Depr Exp' column is used to distinguish depreciation expense from the other expenses.)

PLA = Plant Assets Retired: This is the amount in G/L account 568020. (The 568020 G/L is already included in the 'Annual Exp' column. The 'PLA' column is used to distinguish plant assets retired from the other expenses.)

Rchg Subsidy = Recharge Subsidy: This is the amount in G/L account 433080. This should signify the amount that the fund is subsidized in order to bring the recharge into a tolerable fund balance. **DO NOT TRANSFER A SUBSIDY INTO THE RECHARGE USING TRANSFER G/L ACCOUNTS (49xxxx and 59xxxx G/Ls)**. Using transfer G/L accounts will throw off the calculation of tolerable fund balance. (433080 will also be picked up in the annual income column, because it should be used when calculating the tolerable fund balance for the recharge. The 'Rchg Subsidy' column is used to distinguish Subsidy Income, so the annual subsidy of the recharge can be easily tracked.)

Please note: The fields 'TFB-10% Inc' and 'TFB-TwoMoExp' will only work for calculating fund balance if you have a full year of Income and Expenses to base the values on (making them useful for the Annual Fund Balance Review). If you would like to estimate what the recharge's in-tolerance fund balance will be, it is recommended that you run the report for the previous fiscal year, as the previous year's values are usually a reasonable estimate (as long as the activity within the recharge has remained relatively consistent).

When determining if fund balance is within tolerance, first look at if income is greater than \$50,000 for the year. If it is less than \$50,000, in-tolerance fund balance ranges from -\$5,000 to +\$5,000. If income is greater than \$50,000, in-tolerance fund balance ranges from -\$5,000 to a positive 10% of net income or two months of cash expenses. The greater of 10% of net income or two months of cash expenses may be used, **as long as the tolerable fund balance is reasonable** (e.g. if income is significantly greater than expense for the year, the recharge is most likely overcharging, and using 10% of income as a tolerable fund balance may be misleading).

Additional Quick Reference Info on ZRCH report (to assist with reading the report output):

Report Edit Goto View Extras Settings System Help

Recharge Activity

Fund: 22040048
 Fiscal Year: 2010
 From period to period

Recharge Fund Balance report should only be run using OPERATING FUNDS only. Depreciation recovery funds should be excluded.
 Please use scroll left and right arrows at top to view the entire report.

Lead column	Cash (A)	CurrAsst(B)	Liab (C)	Fund Bal	TFB-10% Inc	TFB-TwoMoExp	Annual Inc	Annual Exp
22040048 Prime Lab Rechr	142,463-	201,690	4,379-	54,847	84,452	57,427	844,523	346,519-
* Fund Activity	142,463-	201,690	4,379-	54,847	84,452	57,427	844,523	346,519-

Quick Reference for Calculation of Fund Balance:
 Cash (A): all 101xxx G/L accounts
 CurrAsst (B) = Other Current Assets: Current assets other than cash (includes, Accounts Receivable, Inventory, etc).
 NOTE Capital Assets and Accumulated Depreciation are NOT Current Assets
 Liab (C) = Liabilities: all 2-type G/L accounts
 A+B+C = Fund Balance: Calculation of Fund Balance (Cash + Other Current Assets + Liabilities)

Notes regarding Tolerable Fund Balance columns:
 Columns 'TFB-10% Inc' and 'TFB-TwoMoExp' signify Tolerable Fund Balance for the recharge.
 Columns 'TFB-10% Inc' and 'TFB-TwoMoExp' will only be valid if report is run through a full fiscal year.
 The upper limit of Tolerable Fund Balance is THE GREATER OF +\$5,000 or 10% of Income or Two Months Cash Expenses, as long as the amount is reasonable (e.g. if you are overcharging in the Recharge, 10% of Income would not be a reasonable fund balance).
 When determining if fund balance is within tolerance, first look at if income is greater than \$50,000 for the year. If it is less than \$50,000, in-tolerance fund balance ranges from -\$5,000 to +\$5,000. If income is greater than \$50,000, in-tolerance fund balance ranges from -\$5,000 to a positive 10% of net income or 2 months of expenses. Fund balances less than -\$5,000 are not considered to be within tolerance.

Additional Notes:
 Annual Inc = Annual Income: all 4-type G/L accounts less 49xxxx G/L accounts
 Annual Exp = Annual Expense: all 5-type G/L accounts less 59xxxx G/L accounts
 Tran In = Transfers In: all 49xxxx G/L accounts
 Tran Out = Transfers Out: all 59xxxx G/L accounts
 CptlAssts = Capital Assets: all 155xxx G/L accounts
 AccumDepr = Accumulated Depreciation: all 156xxx G/L accounts

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Let's compare the values found on the GR55 (Report Group ZRCH) to a GR55 (Report Group Z100). Limit this report to Fiscal Year applicable; From Period 0; To Period 12; and enter fund selection. This way we can get a better idea of where the numbers are coming from:

GL Account	Debit	Credit	Total	
101400 Interfund Transfers Of Cash	973,141.07	-2,812,835.74	1,839,694.67	Cash
101425 Pscd Clearing Account	1,710,194.50		1,710,194.50	
* Cash & Cash Equivalents	2,683,335.57	-2,812,835.74	-129,500.17	Other
102500 Pscd - Reconciliation Account	1,013,215.00	-827,720.00	185,495.00	Current
155080 Other Equipment	16,009.87		16,009.87	Assets = Non
156080 Accum. Depr - Equip		-6,734.53	-6,734.53	Cash Assets –
Non Cash Assets	1,029,224.87	-834,454.53	194,770.34	Capital Equip
** Assets	3,712,560.44	-3,647,290.27	65,270.17	– Accum
201010 Vendor Payable - Recon	380,806.83	-383,943.27	-3,136.44	Depr
201015 Vendor Payable - Gr/Ir	430,258.89	-433,098.30	-2,839.41	
201055 Balancing Acct	40,978.31	-16,994.68	23,983.63	
202010 Accrued Salaries & Wages	4,358.19	-24,876.71	-20,518.52	
202020 S&W Pay - Benefits	734.78	-4,199.90	-3,465.12	
** Liabilities	857,137.00	-863,112.86	-5,975.86	Liability
300001 Year End Closing To Reclassify	1,586,989.64	-1,146,866.45	440,123.19	
330010 Unallocated		-6,409.08	-6,409.08	
380030 Pscd Conversion Account	114,987.50	-114,987.50		
** Equity	1,701,977.14	-1,268,263.03	433,714.11	Recharge
428900 Other Sales And Services	300,980.44	-1,120,962.10	-819,981.66	Subsidy
433080 Recharge Subsidy Income		-25,000.00	-25,000.00	
** Revenue	300,980.44	-1,145,962.10	-844,981.66	
506010 Administrative S & W	52,632.83	-45,696.65	6,936.18	
506020 Tenu/Ten Trk Faculty	8,310.62	-7,492.94	817.68	
506120 Salary And Wages Service Staff	152,306.52	-58,897.99	93,408.53	Annual
506150 Service Temporary	55,928.78	-20,731.28	35,197.50	Income
506170 Service Student	20,490.39	-8,623.12	11,867.27	(user will have
508120 Service Overtime	238.13		238.13	to manually
512010 Liability & Fidelity Ins.	351.34	-85.06	266.28	subtract any
512015 AD&D	10.95	-0.80	10.15	49-type GLs in
512035 Health Insurance	9,754.36	-2,733.75	7,020.61	order to arrive
512045 Health Insurance	20,523.49	-6,819.68	13,703.81	at the Annual
512050 Health Insurance	92.65	-592.92	-500.27	Income
535170 Domestic Airfare	532.40		532.40	number on
536000 Minor Equipment - Non Capital	652.00		652.00	the ZRCH
536005 Minor Equipment - Furniture	177.55		177.55	report)
536010 Minor Equipment - Scientific	17,027.69	-2,811.66	14,216.03	
536015 Minor Equipment - Tools & Shop	2,046.86		2,046.86	
536030 Minor Equipment - Computer	2,682.25		2,682.25	
536035 Minor Equipment - Software	746.94		746.94	Annual
536100 Minor Equipment - Work Station	413.68		413.68	Expense
536900 Minor Equipment - Other	868.16		868.16	(user will have
543020 Credit Card Fees	666.06		666.06	to manually
546460 Discounts Earned	0.36	-197.60	197.24	subtract any
557160 Depreciation Expense - Equipment	1,957.72		1,957.72	49-type GLs in
699999 Co Module Reconciliation - Labor	254.88		254.88	order to arrive
** Expense	546,421.93	-194,448.69	351,973.24	at the Annual
*** Balance	7,119,076.95	-7,119,076.95		Income
				number on
				the ZRCH
				report)
428900 Other Sales And Services		-67,620.10	-67,620.10	Transfer
				In

491010 From Current Unrestricted Funds		-35,502.03	-35,502.03	
** Revenue		-103,122.13	-103,122.13	
542010 Premium Charges - Self Insurance	7,964.50		7,964.50	
546950 Reimbursement Of Expenses		-420.64	-420.64	
557160 Depreciation Expense - Equipment	34,609.39	-981.64	33,627.75	
591010 To Current Unrestricted Funds	30,090.00		30,090.00	Transfer Out
** Expense	119,512.99	-2,540.77	116,972.22	

Please note that some of the signs on the ZRCH report are opposite from those on the Z100 report. This is to make the ZRCH more clear to the end user of the report. For example, because Revenues (4-type G/Ls) have a credit balance, they show up as negative on the Z100 report. However, they are positive on the ZRCH report since they signify Revenue coming IN to the recharge, and are therefore positive to the recharge. The same goes for Expenses. Because Expenses have a debit balance, they are shown as positive on the Z100 report. However, they are income going OUT of the recharge, and are therefore shown as negative numbers on the ZRCH report. The same type of idea applies to Transfers In (will be negative on Z100 and positive on ZRCH), Transfers Out (will be positive on Z100 and negative on ZRCH), Depreciation Expense (will be positive on Z100 and negative on ZRCH) and Recharge Subsidy (will be negative on Z100 and positive on ZRCH).