

# Understanding Ledgers

The background is a solid teal color. In the bottom right corner, there is a silhouette of a mountain range with jagged peaks, rendered in a slightly darker shade of teal.

# Account Summary Sections

REPORT-ID: UTGL0032

The University of Texas Health Science Center at Houston  
 PeopleSoft General Ledger  
 Account Summary Report

Page 1646 of 1995  
 Run Date: 03/07/08  
 Run Time: 17:55:00

Fiscal Year : 2008  
 For Month Ending : February  
 Speed Type : 6762500108 0006147Gene Envir Dtermnt Trig  
 Operating Unit : 05 School of Public Health  
 Department : 67620000 Human Genetics Center  
 Fund Code : 50012 Private -Fed/Pass Through Fund  
 Project : 0006147 Gene Envir Dtermnt Triglycerid  
 Manager/PI :

## Title Bar

Project Period End Date : 05/31/08 Project Term Date : 05/31/08

## Expense Budget Summary

DESCRIPTION	Budget	expenses Current Period	expenses Fiscal YTD	Expenses ITD	Open Pre Encumbrance	Open Encumbrances	Available Budget
Faculty Salaries	61001	6,868.00					
Faculty Salaries	61001	0.00	0.00	0.00	0.00	1,843.51	
Faculty Salaries	67008	614.51	614.51	614.51	0.00	0.00	
Subtotal	61001	614.51	614.51	614.51	0.00	1,843.51	4,409.98
Benefits	61005	1,497.00					
Benefits	61005	0.00	0.00	0.00	0.00	401.89	
20.5% Flat Rate Benefit	69299	133.96	133.96	133.96	0.00	0.00	
Subtotal	61005	133.96	133.96	133.96	0.00	401.89	961.15
Maintenance & Operation	61006	729.00					
Maintenance & Operation	61006	0.00	0.00	0.00	0.00	0.00	
Subtotal	61006	0.00	0.00	0.00	0.00	0.00	729.00
Indirect Cost Recovery	61015	4,411.00					
Indirect Cost Recovery	61015	0.00	0.00	0.00	0.00	0.00	
Indirect Cost Recovery	69901	363.02	363.02	363.02	0.00	0.00	
Subtotal	61015	363.02	363.02	363.02	0.00	0.00	4,047.98
<b>Total : 6762500108</b>		<b>13,505.00</b>	<b>1,111.49</b>	<b>1,111.49</b>	<b>0.00</b>	<b>2,245.40</b>	<b>10,148.11</b>

## Revenue Budget Summary

DESCRIPTION	Budget	Current Recognized Revenue	YTD Recognized Revenue	ITD Recognized Revenue	ITD Collected Revenue	Budget Less Recognized Revenue
Federal Government	41500	13,505.00	929.98	929.98	929.98	12,575.02
<b>Total : 6762500108</b>		<b>13,505.00</b>	<b>929.98</b>	<b>929.98</b>	<b>929.98</b>	<b>12,575.02</b>

# Title Bar

The University of Texas Health Science Center at Houston  
PeopleSoft General Ledger  
Account Summary Report

REPORT-ID: UTGL0032

Page 3851 of 6488  
Run Date: 01/08/08  
Run Time: 20:24:13

Fiscal Year : 2008      Reporting Month  
For Month Ending : December

Speed Type : 2572500039 0004092 GP120 Covalent Analogs  
Operating Unit : 02      Medical School      Department ID  
Department : 25720000 Pathology And Laboratory Medic  
Fund Code : 50000      US Public Health Svc      Award Type  
Project : 0004092 GP120 Covalent Analogs      Project Period End Date : 12/31/07      Project Term Date : 12/31/08  
Manager/PI :

Grant end date

PI Name      FMS Proj #      Proj. Title      Current award end date

# Expense Budget Summary

## Expense Categories

## Exp. Pools

## Budget To Date

DESCRIPTION	Exp. Pools	Budget
<b>Faculty Salaries</b>	<b>61001</b>	<b>211,735.48</b>
Faculty Salaries		61001
Faculty Salaries		67008
Subtotal	61001	
<b>Classified Salaries</b>	<b>61003</b>	<b>242,013.01</b>
Classified Salaries		61003
Student Emp Salaries		67014
Classified Salaries		67015
Subtotal	61003	
<b>Other Wages</b>	<b>61004</b>	<b>1,018.40</b>
Other Wages		61004
Longevity Pay		67022
Subtotal	61004	
<b>Benefits</b>	<b>61005</b>	<b>94,321.05</b>
Benefits		61005
20.5% Flat Rate Benefit		69299
Subtotal	61005	
<b>Maintenance &amp; Operation</b>	<b>61006</b>	<b>188,886.06</b>
Maintenance & Operation		61006
Fees And Other Charges		67210
Other Professional Services		67253
Reproduction & Printing Svcs		67273
Freight/Delivery Service		67286
Purchased Contract Services		67299
Consumable Supplies		67300
Chemicals & Gases		67310
Medical Supplies		67312
Furnishing & Equipment (N-Cap)		67334

- ◆ Expense Categories- Broad definitions of expense types. (Ex. Faculty Salary, Benefits, Travel)
- ◆ Expense Pools- Accounting codes that correspond with expense categories.
- ◆ Budget- Current budget as of the last day of the reporting month.

# Expense Budget Summary

## Expense Codes

## Expense Descriptions

Expense Descriptions	O N	Budget
Faculty Salaries	61001	211,735.48
Faculty Salaries	61001	61001
Faculty Salaries	61001	67008
<b>Subtotal</b>	<b>61001</b>	
Classified Salaries	61003	242,013.01
Classified Salaries	61003	61003
Student Emp Salaries	61003	67014
Classified Salaries	61003	67015
<b>Subtotal</b>	<b>61003</b>	
Other Wages	61004	1,018.40
Other Wages	61004	61004
Longevity Pay	61004	67022
<b>Subtotal</b>	<b>61004</b>	
Benefits	61005	94,321.05
Benefits	61005	61005
20.5% Flat Rate Benefit	61005	69299
<b>Subtotal</b>	<b>61005</b>	
Maintenance & Operation	61006	188,886.06
Maintenance & Operation	61006	61006
Fees And Other Charges	61006	67210
Other Professional Services	61006	67253
Reproduction & Printing Svcs	61006	67273
Freight/Delivery Service	61006	67286
Purchased Contract Services	61006	67299
Consumable Supplies	61006	67300
Chemicals & Gases	61006	67310
Medical Supplies	61006	67312
Furnishing & Equipment (N-Cap)	61006	67334

- ◆ Expense Descriptions- Specific classification of line item expenses. (ex. Freight/Delivery Service, Chemicals & Gases)
- ◆ Expense Codes- Accounting codes that are specific to each expense description.

# Expense Budget Summary

**Current month exp.**

		Expenses	Expenses	Expenses
		Current Period	Fiscal YTD	Expenses YTD
<b>Faculty Salaries</b>	<b>61001</b>	<b>211,735.48</b>		
Faculty Salaries	61001	0.00	0.00	0.00
Faculty Salaries	67008	3,857.00	13,493.43	209,021.45
<b>Subtotal</b>	<b>61001</b>	<b>3,857.00</b>	<b>13,493.43</b>	<b>209,021.45</b>
<b>Classified Salaries</b>	<b>61003</b>	<b>242,013.01</b>		
Classified Salaries	61003	0.00	0.00	0.00
Student Emp Salaries	67014	1,916.66	15,118.43	134,120.78
Classified Salaries	67015	0.00	0.00	98,719.50
<b>Subtotal</b>	<b>61003</b>	<b>1,916.66</b>	<b>15,118.43</b>	<b>232,840.28</b>
<b>Other Wages</b>	<b>61004</b>	<b>1,018.40</b>		
Other Wages	61004	0.00	0.00	0.00
Longevity Pay	67022	0.00	0.00	1,018.40
<b>Subtotal</b>	<b>61004</b>	<b>0.00</b>	<b>0.00</b>	<b>1,018.40</b>
<b>Benefits</b>	<b>61005</b>	<b>94,321.05</b>		
Benefits	61005	0.00	0.00	0.00
20.5% Flat Rate Benefit	69299	1,258.66	6,237.38	92,009.67
<b>Subtotal</b>	<b>61005</b>	<b>1,258.66</b>	<b>6,237.38</b>	<b>92,009.67</b>
<b>Maintenance &amp; Operation</b>	<b>61006</b>	<b>188,886.06</b>		
Maintenance & Operation	61006	0.00	0.00	0.00
Fees And Other Charges	67210	0.00	0.00	42,831.38
Other Professional Services	67253	0.00	0.00	31,811.60
Reproduction & Printing Svcs	67273	0.00	0.00	1,104.94
Freight/Delivery Service	67286	0.00	143.92	6,594.54
Purchased Contract Services	67299	0.00	0.00	3,399.00
Consumable Supplies	67300	0.00	2,447.79	47,200.73
Chemicals & Gases	67310	0.00	814.46	1,678.62
Medical Supplies	67312	0.00	0.00	26,840.03
Furnishing & Equipment (N-Cap)	67334	0.00	549.00	549.00

**Cumulative Exp.**

- ◆ Current Monthly Expenses- Expenses incurred since the previous month.
- ◆ Expenses Fiscal YTD- Expenses incurred since 9/01/XX
- ◆ Expenses ITD- Cumulative expenses since the inception of the award.
- ◆ Expenses Subtotalled by Pool

**Fiscal Year Exp.**

# Expense Budget Summary

DESCRIPTION		Open Pre Encumbrance	Open Encumbrances	Available Budget
<b>Faculty Salaries</b>	<b>61001</b>			
Faculty Salaries		0.00	29,762.02	
Faculty Salaries		0.00	0.00	
<b>Subtotal</b>	<b>61001</b>	<b>0.00</b>	<b>29,762.02</b>	<b>-27,047.99</b>
<b>Classified Salaries</b>	<b>61003</b>			
Classified Salaries		0.00	23,000.03	
Student Emp Salaries		0.00	0.00	
Classified Salaries		0.00	0.00	
<b>Subtotal</b>	<b>61003</b>	<b>0.00</b>	<b>23,000.03</b>	<b>-13,827.30</b>
<b>Other Wages</b>	<b>61004</b>			
Other Wages		0.00	0.00	
Longevity Pay		0.00	0.00	
<b>Subtotal</b>	<b>61004</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Benefits</b>	<b>61005</b>			
Benefits		0.00	11,502.12	
20.5% Flat Rate Benefit		0.00	0.00	
<b>Subtotal</b>	<b>61005</b>	<b>0.00</b>	<b>11,502.12</b>	<b>-9,190.74</b>
<b>Maintenance &amp; Operation</b>	<b>61006</b>			
Maintenance & Operation		0.00	0.00	
Fees And Other Charges		0.00	100.00	
Other Professional Services		0.00	660.00	
Reproduction & Printing Svcs		0.00	0.00	
Freight/Delivery Service		0.00	254.73	
Purchased Contract Services		0.00	0.00	
Consumable Supplies		35.91	7,665.50	
Chemicals & Gases		0.00	0.00	
Medical Supplies		0.00	0.00	
Furnishing & Equipment (N-Cap)		0.00	0.00	

**Available  
Balance  
Subtotal by  
Pool**

- ◆ Encumbrances/Pre-encumbrances- Obligated funds that have not expensed.
- ◆ Available Balance- Current budget less Expenses ITD (Inception To Date) & Encumbrances

**Note: IDC is not calculated Against encumbrances, so The available balance should be Reduced by the expected IDC expense.**

# Revenue Budget Summary

Revenue Recognition: for accounting purposes & varies per by account type.

Collected Rev.: corresponds w/ rev. recognition

Total Award Budget

REVENUE Budget Summary

DESCRIPTION	Budget	Current Recognized Revenue	YTD Recognized Revenue	ITD Recognized Revenue	ITD Collected Revenue	Budget Less Recognized Revenue
Federal Government 41500	1,360,316.00	10,443.00	60,080.61	1,265,234.18	415,721.61	95,081.82
<b>Total : 2572500039</b>	<b>1,360,316.00</b>	<b>10,443.00</b>	<b>60,080.61</b>	<b>1,265,234.18</b>	<b>415,721.61</b>	<b>95,081.82</b>



# IDC Exemptions

- ◆ On Federal Awards no IDC will earn unless specifically allowed per the approved budget.
  - 61006 (69312)- Tuition and Fees
  - 61014 Subcontract payment amounts exceeding the 1<sup>st</sup> \$25,000.
  - 61009- Capital Equipment (defined as equipment costing > \$5,000)
  - Patient Cost- true patient cost such as payment for hospital services. Not patient incentives.

**Subcontracts up to \$25,000 for each institution**

Computer Parts (Non Capital)	67335	
Computer Equip (Controlled)	67378	
Computer Software - Expensed	67380	
Books & Reference Materials	67382	
Purchase Of Animals (Expensed)	67384	
Telecomm-Long Dist	67503	
Telecomm-Monthly Chg	67504	
Tuition & Fees/Students	69312	
Research Supplies	69313	
M & O Accrual	69897	
<b>Subtotal</b>	<b>61006</b>	
<b>Travel</b>	<b>61007</b>	<b>14,395.00</b>
Travel	61007	
Travel I/S- Public Transport	67101	
Travel I/S- Meals/Lodg < \$80	67106	
Travel O/S- Public Transport	67111	
Travel O/S- Mileage	67112	
Travel O/S- Incidental Expense	67115	
Travel O/S- Mls/Lodg	67116	
Travel-Foreign	67121	
Travel - Recruitment	67131	
Registration Fees- Out of Town	67203	
Travel- Non Employee	67562	
Travel Accrual	69898	
<b>Subtotal</b>	<b>61007</b>	
<b>Capital Expenditures</b>	<b>61009</b>	<b>6,500.00</b>
Capital Expenditures	61009	
Furnishings & Equipment (Cap)	67373	
<b>Subtotal</b>	<b>61009</b>	
<b>Research Subcontract F-Payments</b>	<b>61014</b>	<b>224,424.00</b>
<del>Research Subcontract F-Payments</del>	61014	
<b>Research Sub-Contracting Costs</b>	69759	
Res Subcont F-Payments Exempt	69770	
Res Sub-Contracting Costs Exem	69778	
<b>Subtotal</b>	<b>61014</b>	