Report Description
The Spendable Balance Report provides a high-level financial summary of a ChartField or chartstring(s). The report includes fiscal year beginning balance, revenues, expenses, encumbrances and then calculates the ending (spendable) balance. We recommended starting your departmental financial review with this high-level report.

Purpose
The Spendable Balance Report is used to review/monitor/assess the spendable balance of a chartstring(s). It should be used to review for reasonableness, that expected activity and balances are displayed. It should also be used to assess the amount available to spend in a particular chartstring(s). Chartstrings that are in deficit, and may require action should be given special attention. New chartstrings will be displayed when funds are assigned from another organization. Fund restrictions on new chartstrings should be reviewed to ensure compliance with donor and University designations. Please refer to the Fund Restriction with Spendable Balance Reference Guide for additional information.

Key Information
- Runs for one fiscal year at a time, and displays fiscal year-to-date (YTD) activity.
- Output is customizable
  - Output is displayed by Department, Fund, Program or all three.
  - You can choose to include a second column ChartField subtotal.
  - Output can be restricted to display chartstring(s) with Spendable Balance:
    - Greater than zero
    - Equal to zero
    - Less than zero
- Output excludes Sponsored Grant Funds (G0001 and G0002) and Capital Funds (M####). These Grant and Capital Funds are excluded because their spendable balance is based on an inception-to-date concept, while the Spendable Balance report is based on fiscal-year-to-date. This exclusion is noted in the header of the report.
- ChartField prompt page excludes Account. Calculation of Spendable Balance requires that all Accounts be included, therefore allowing Account selection would hinder the accuracy of the Spendable Balance calculation.
- Funds A0000 and A0018 Beginning Balance will always be zero since their fiscal year-end spendable balances do not roll forward.
Sample Report Output *(This sample uses default ‘customize output appearance’ prompts)*

### Spendable Balance Reference Guide

**Spendable Balance Report** *(Excludes Grant and Capital Funds)*  
**Fiscal Year 2018**  
As of Accounting Period 06 - December (Closed)

#### Amounts with a **blue underline** are drillable, and will open a new tab containing a more detailed report.

#### Column Definitions

- **Beginning Balance**: Funds A0000 and A0018 = 0. All Other Funds = Prior Fiscal Year’s June (Ending) Unencumbered Balance.
- **Revenue/Expense Budget**: Funds A0000 and A0018 = Expense Budget. All Other Funds = Actual YTD Revenue Activity.
  - When drilling on Revenue amounts, the Ledger Detail report will display values as negative / (credit) amounts. The Spendable Balance report “flips” the revenue sign to allow for an accurate Spendable Balance calculation. Please see [Understanding Accounting Signs](#) for more information.
- **Expense**: Actual YTD Expense Activity
- **Unencumbered Balance**: Spendable Balance before Encumbrances
- **Encumbrance**: Actual YTD Open Encumbrances
- **Spendable Balance**: Unencumbered Balance less Encumbrances