

FGITBSR – Trial Balance Summary Screen – GL Screen

Displays a trial balance for each fund for all **General Ledger** accounts, account types or account codes. Each account balance displays a **debit or credit indicator**. An asterisk in the column indicates a balance opposite of normal. For example, Claim on Cash in the screenshot below has \$1,250.00 in the current balance column. However, in the Debit/Credit column, "Credit" is shown indicating that the \$1,250.00 is a credit balance. Cash has a normal debit balance and the asterisk in the * column is identifying this particular balance as opposite of what it should be.

| Acct Type | Account | Description | Beginning Balance | Debit/Credit | * | Current Balance | Debit/Credit | * |
|-----------|---------|-----------------------|-------------------|-----------------|---|----------------------|--------------|------|
| 11 | 107109 | Claim on Cash | | 1,625.00 Credit | * | 1,250.00 Credit | | * |
| 17 | 107109 | Deferred Scholarships | | 1,625.00 Debit | | 1,250.00 Debit | | |
| 31 | 302100 | Expenditure Control | | 0.00 Debit | | 0.00 Debit | | |
| 41 | 309410 | Fund Balance | | 0.00 Credit | | 0.00 Credit | | |
| | Total | ALL ACCOUNTS | | 0.00 | | 0.00 | | |
| | | | | | | Current Fund Balance | | 0.00 |

* - denotes amount is opposite of Normal Balance

The fund balance amount in account code 309410 is the fund balance brought forward at the beginning of the year and does not change until the year ends. For **current fund balance**, see the field at the bottom of the screen. The current fund balance is the sum of the beginning-of-year fund balance (account code 309410), revenue control(301100), expenditure control (302100), and transfer control(303100). These control accounts are summaries of all the activity occurring on the operating ledger (or FGIBDST screen).

Please note, FGITBSR is a very useful screen for gift funds, endowments, designated fund balances and the like. However, this screen is not where you would locate available balance for fund 11000. Why? Fund 11000 is common to many organizations since it is the fund used for state appropriations. FGITBSR is a general ledger screen and does not limit information by organization, but only at the fund level. Refer to screen FGIBDST for the available balance for an organization paired with fund 11000.