

APPENDIX 10: COMPARISON OF CUFS RESTRICTED FUND STATEMENTS

STATEMENT OF RESTRICTED FUNDS - MODIFIED	STATEMENT OF RESTRICTED/ALLOCATED FUND
Broad budget categories	Numerical order by object code
<u>Current Restricted Fund- Grants and Contracts</u>	
Award Statement	
Award - Encumbrance - Expense = Unencumbered Balance	
FORMAT - 001 Research, or 002 Training	FSWA - Fund Statement With Award
All Fund Codes with the above Format	30X-XXXX through 35X-XXXX fund codes
Shows cumulative award amount and cumulative expenses for the period of the project	
Unencumbered Balance/Overdraft is true for each budget category and Grand Total	Unencumbered Balance/Overdraft is true only for Grand Total
Revenue received does not show on statement	Revenue received during Current FY & prior FY Surplus Balance Forward is listed as a Memo item at end of statement
<u>Current Restricted Fund - Non-Award</u>	
<u>Current Restricted Fund - Non-Award/Allocated</u>	
Revenue Statement	
Revenue - Encumbrance - Expense = Unencumbered Balance	
FORMAT - 60X Other	FSNA - Fund Statement Without Award
All Fund codes with the above Format	36X-XXXX through 39X-XXXX fund codes
Shows Surplus Prior Year, Current Fiscal Year Revenue, and current fiscal year expenses	
Unencumbered Balance/Overdraft is true only for Grand Total	