

Luma Budget Quick Reference Guide (QRG)

Fund Balance Analysis (2900)

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Initiator: Any budget employee

Reason: Submission of Fund Balance Analysis

General Notes:

- This form acts as input for the “Analysis of Fund Balance Report (B12)” in Birst.
- There are no calculations or summations in this form, that occurs in the report.

Create a Parent Entry

1. Select form 2900 from the form dropdown menu to open the form’s Summary Overview Screen.
 - Listed forms have not been “submitted”, moved to other stages, or have been returned to the user from another stage.
 - Each fund will require a different parent entry.
2. Select **Add New** to open the “Create a new Budget Form” screen.



4. Analysis of Fund Balance (2900)

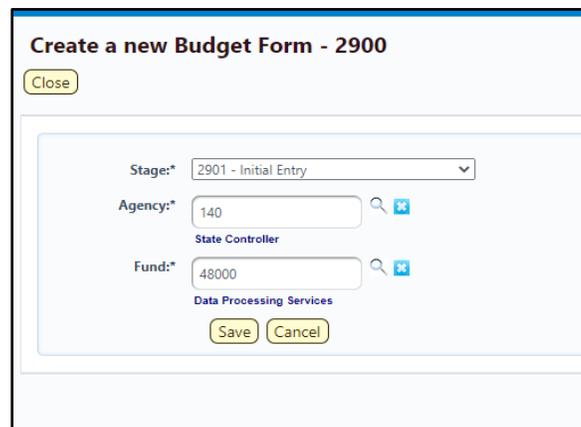
Quick Search: Enter search criteria here... Show Advanced Filters

Record Actions: Add New

Form ID	Description	Stage	Agency	Fund	Form Rows	Last Update	Last User	Submit	Actions
9434	Test Agency (System) / Indirect Cost Recovery-Swcap	2907	999	12500	19	6/24/2021	cestenson@sco	Submit	Header Detail
9374	Test Agency (System) / Indirect Cost Recovery: Facilities Maintenance-Swcap	2906	999	12502	19	5/12/2021	cestenson@sco	Submit	Header Detail

Records per page: 50 Records: 2 - Page: 1

3. Select the appropriate **Stage** and **Agency**.
 - Not all budget forms start in Stage 1.
 - Agencies you have permission to access will appear in the field’s lookup tool.
4. Select the appropriate **Fund**.



Create a new Budget Form - 2900

Close

Stage:* 2901 - Initial Entry

Agency:* 140 State Controller

Fund:* 48000 Data Processing Services

Save Cancel

5. When complete, click **Save** to proceed to the “Budget Form Header”.

HEADER TAB

- The “Budget Form Header” contains an outline of the selected agency and fund as well as the “Description of Sources & Uses” for the fund in question.

Budget Form Header

[Comment History](#) [Comment](#) [Submit](#) [Close](#)

4. Analysis of Fund Balance (2900) was successfully updated.

Instance ID	Form Definition	Definition Name	Name	Agency	Fund:
9434	2900	4. Analysis of Fund Balance (2900)	Test Agency (System) / Indirect Co	999	12500

4. Analysis of Fund Balance (2900)

Stage Code:* 2907 Agency: 999 Fund: 12500
Division Administrator/Deputy I Test Agency (System) Indirect Cost Recovery-Swcap

Header **Detail** Attachments

Agency / Fund:* Test Agency (System) / Indirect Cost Recove [Save](#)

Description of Sources & Uses:
The source of revenue is the collection of indirect cost on actual expenditures from federal grants (excluding capital outlay and trustee/benefit payments). The rate applied is negotiated and approved by the U.S. Department of Education annually. The money in this account is used to cover the administrative costs of accounting/human resources in the department, as well as to pay for goods and services that would benefit the agency as a whole that are not directly chargeable to any one program.

Notes / Comments:

1. Verify “Agency/Fund” and “Description of Sources & Uses” are accurate.
 - Both fields are auto-populated but can be edited as necessary.
 - Any changes made to these fields will appear next budget cycle when selecting this Agency/Fund combination.

Note: A Description of Sources & Uses will only populate if data is available. This may not be the case initially, but any information put in the field will populate in the next budget cycle.

2. When satisfied, click **Save** before opening the “Detail” tab.

DETAIL TAB

- The “Detail” tab displays actuals and estimate data for the parent entry fund. The first two years of actuals and AFB lines will be pre-populated and locked.
3. Enter Actuals and Estimate data into the respective columns (3-5).
 - The actuals data will roll into the appropriate column in each successive budget cycle.
 - e.g. In the next budget cycle, column 1 will display FY19 Actuals; column 2 will display FY20 Actuals. Users will need to fill in FY21 Actuals, FY22, and FY23 estimates in columns 3, 4, and 5 respectively.

Budget Form Lines

Close Export Import Refresh

ID	Form	Agency	Fund	Form Name
9379	2900	140 - State Controller	48000 - Data Processing Services	4. Analysis of Fund Balance

Quick Search:
Enter search criteria here...

Actions:
Add New Copy

Column: 1 2 3 4 5

Row	Audit Trail	AFB #*	Line Description	Line #	FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Estimate	FY 22 Estimate	Fund, Idaho Code Section or Bill Number For Transfers to/from
1		AFB-04	Revenues (from Form B-11)	1000	7,930,063	7,985,515	0	0	0	
2		AFB-05	Non-Revenue Receipts and	1000	3,583	168	0	0	0	
3		AFB-06	Statutory Transfers In	1000	0	0	0	0	0	
4		AFB-07	Operating Transfers In	1000	0	0	0	0	0	
5		AFB-09	Statutory Transfers Out	1000	0	0	0	0	0	
6		AFB-10	Operating Transfers Out	1000	0	0	0	0	0	
7		AFB-11	Non-Expenditure Distributio	1000	0	-105	0	0	0	
8		AFB-12	Cash Expenditures for Prior	1000	0	0	0	0	0	
9		AFB-13	Original Appropriation	1000	7,802,600	7,856,500	0	0	0	
10		AFB-14	Prior Year Reappropriations,	1000	3,141,583	3,035,678	0	0	0	
11		AFB-15	Non-cogs, Receipts to Appr	1000	0	0	0	0	0	
12		AFB-16	Reversions and Continuous	1000	0	-1,100,064	0	0	0	
13		AFB-17	Current Year Reappropriation	1000	-3,035,678	-2,500,000	0	0	0	
14		AFB-18	Reserve for Current Year Enc	1000	0	0	0	0	0	
15		AFB-21	Prior Year Encumbrances as	1000	0	0	0	0	0	

Records per page: 50

Records: 1 - 19 of 19 - Page: 1

Note: The first 3 lines on the form are not available:

- AFB-01- Beginning Free Fund Balance,
- AFB-02 - Encumbrances as of July 1, and
- AFB-02a - Reappropriation (Legislative Carryover).

These calculated fields are from prior years and will be available on the “Analysis of Fund Balance (B12)” report. Form entries start with AFB-04 Revenues, which are derived from the “Fund Balance (B-11)” report.

Row	Audit Trail	AFB #*	Line Description	Line #	FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Estimate	FY 22 Estimate	Fund, Idaho Code Section or Bill Number For Transfers to/from
1		AFB-04	Revenues (from Form B-11)	1000	7,930,063	7,985,515	5,105,714	0	0	
		AFB-05	Non-Revenue Receipts and	1000	3,583	168	0	0	0	

Note: Select the Pencil Edit icon or double-click a field on this list to open quick edit.

4. Add new lines as needed by clicking **Add New** to open the “Budget Form Entry – Add New Line” screen.
 - Lines can be duplicated by highlighting them with a click and selecting **Copy**.

Budget Form Entry - Add New Line

Page Actions:
Close

Form ID	Form Definition
9435	2900

Agency:* 999 Fund:* 48000 Line#:* 1000 AFB#:* AFB-11 Save Cancel

Test Agency (Sys): Data Processing Line 1000 Non-Expenditure Dis:

Fund, Idaho Code Section or Bill Number For Transfers to/from:

FY 22 Estimate: 0 Audit Text:

5. Select the required **AFB#**.
 - Clicking the **AFB#** lookup will bring up the line numbers and definitions that are available to be entered for the Fund Analysis.
 - An **AFB#** can be selected more than once, (e.g reporting on more than one transfer into and/or out of a fund).
6. **Line #** is used to assign a different number to entries with the same accounting string to ensure the transactions do not “roll-up” and combine.
 - e.g. if you have multiple transfers for AFB-06, place a different Line # on each entry to separate the transfers.
7. After completing the entry, click **Save**. The system will return to the Detail Tab with the added line. Continue this process as needed until all relevant information has been reported.

Result: You have completed the Fund Balance Analysis (2900) form and provided the needed information to report on your fund balance(s).

Additional training resources can be found on the SCO website’s Luma Budget Training page: <https://www.sco.idaho.gov/LivePages/luma-budget-support-and-training.aspx>

Date: June 29, 2021

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