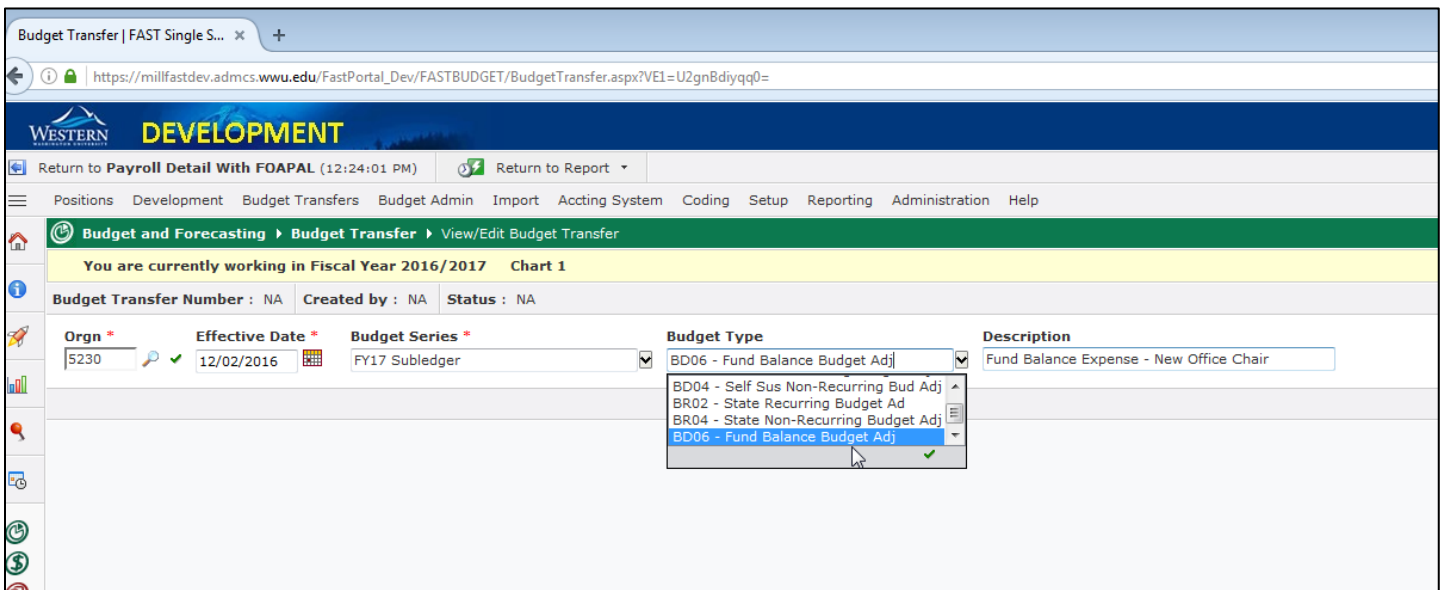


# How to Budget Prior Year Fund Balance in 3 Steps

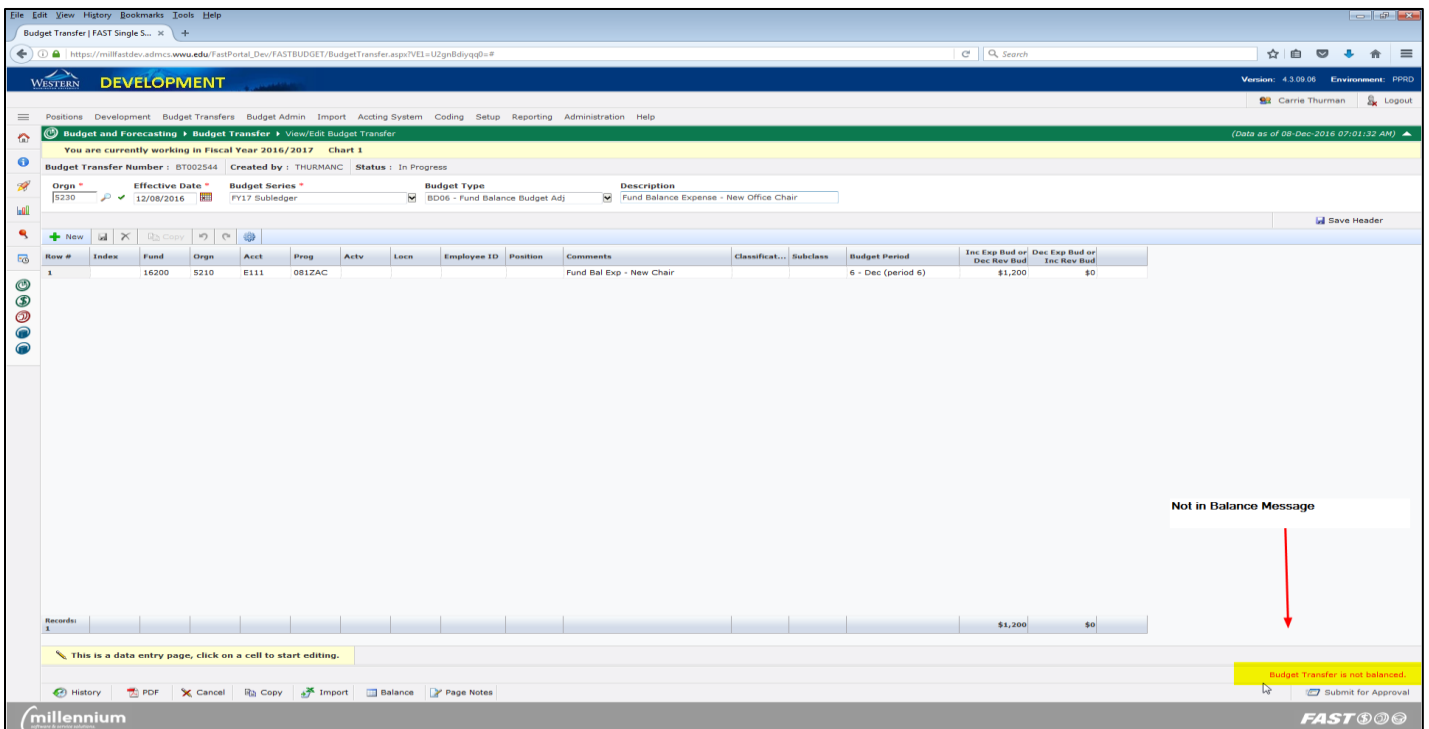
1. Perform a budget transfer to **increase** expense budget in the FOAPAL with the fund balance using Budget Type BD06 (Fund Balance Budget Adj). Use the same account code where you intend to expend the funds from in the year. For example, if you are buying a new office chair, you might use E111. If you're transferring lump sum departmental support, use K115. The fund balance total you plan to use will be reflected in the YTD Budget column as a negative net change amount. This will indicate that you plan to spend that amount over your regular budget and will be using your fund balance to cover the expense. **Note: this will be the only time that you will be permitted to do a non-balanced (i.e. "one sided") transaction for state funds. The BD06 budget type code is only for fund balance budgeting.**

## Example

Select BD06 and save header and then enter detail:



Enter detail and submit. Notice the "not in balance" warning at the bottom of the page:



2. Proceed to next step depending on type of transaction you would like to perform. What would you like to do?

a. **Expend From Your Own FOAPAL**

If you chose this option, there is no need to perform any more transfers. You will just plan to spend that amount over your total budget for the fiscal year in the same FOAPAL combination as the BD06 budget transfer in Step #1. The fund balance total you plan to use will be reflected in the YTD Budget column as a negative amount. This will indicate that you plan to spend that amount over your regular budget and will be using your fund balance to cover the expense (see attached Example A).

OR

b. **Transfer Lump Sum Amounts to Other FOAPALS (Department Support)**

Once your BD06 budget transfer is complete using account code K115, create an accounting Journal Voucher using the K114 (credit) /K115 (debit) account codes. This will allow you to transfer a lump sum credit without needing to reimburse a specific account code. **Note: you can only use K114 / K115 within fund types.** For example – transactions between two state funds are acceptable but not between a state fund and a self-sustaining fund. Example B

K114: Fund balance transfer in

K115: Fund balance transfer out

OR

c. **Reimburse a Specific Expense in Another FOAPAL – State , Self-Sustaining or a Combination of Both**

If you plan to reimburse another FOAPAL/department for a specific item using your fund balance, wait until the department makes the purchase so that you know the total to transfer. Once you know the amount you are going to reimburse, create the BD06 budget transfer using the same account code of the item expended. Next you will submit an accounting journal voucher to debit your FOAPAL and credit the other department's FOAPAL using the same account code as the expense and the BD06 budget transfer. This will reimburse the department and move the expense to your FOAPAL. This type of transfer may be used across fund types. Example C

3. Verify that all fund balance funds have been spent according to plan once all transactions are complete for the fiscal year.

**Example A – BD06 Budget Transfer w/Expense in Same FOAPAL**



**Budget Transfer Number:** BT002533    **Created By:** THURMANC    **Status:** Complete

**Orgn:** 5230    **Budget Series:** FY17 Subledger  
**Effective Date:** 02-Dec-2016    **Budget Type:** BD06  
**Attachment:**     **Description:** Fund Balance Expense - New Office Chair

#	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Employee	Position	Comments	Inc Exp Bud or Dec Rev Bud	Dec Exp Bud or Inc Rev Bud
1	FBBO	16200	5210	E111	081ZAC					Fund Bal Reduction - New Office Chair	\$1,200.00	\$0.00
											<b>\$1,200.00</b>	<b>\$0.00</b>

**Approval History:**

Status	Submitted By	Sent To	Date Sent	Comments
In Progress	THURMANC	THURMANC	12/2/2016 1:11:50 PM	Created Budget Transfer
Pending Central Approval	THURMANC	BUDGETS	12/2/2016 1:19:31 PM	
Complete	THURMANC	COMPLETED	12/2/2016 1:20:08 PM	

FBBS02 – Example A

Example A:  
Office Chair Expense

REPORT NAME: FBBS02  
Fiscal Year: 17  
User THURMANC

Western Washington University  
Budgeted Local Funds - Status Summary  
As Of 31-DEC-16 -- Information may be incomplete

Page: 1  
05-DEC-16 14:29:28

Index: FBBO Budget Office Dept Operating  
Fund : 16200 Budget Office  
Orgn: 5210 Budget Office  
Prog: 081ZAC Institutional - Dept Support

Teater, Linda Marie  
Old Main 411, MS 9043

Acct	Description	YTD Budget	Current Month Transactions	Year to Date Transactions	Open Commitments	Budget Less YTD & Comm.	Changes In Fund Balance	Uncommitted Fund Balance
<b>REVENUE</b>								
G106	Tuition Operating Revenue	447,281.00	.00	447,281.00	.00			
G107	Tuition Operating Rev Temp Adj	10,000.00	.00	10,000.00	.00			
Subttl	Tuition and Fees	457,281.00	.00	457,281.00	.00	.00		
<b>TOTAL</b>	<b>REVENUE</b>	457,281.00	.00	457,281.00	.00	.00	457,281.00	
<b>EXPENDITURES</b>								
F102	Permanent Classified	136,522.00	.00	26,087.00	52,488.00			
F206	Permanent Pro Staff	192,493.00	.00	64,164.32	128,328.64			
Subttl	Salary and Wage Expense	329,015.00	.00	90,251.32	180,816.64	57,947.04		
F900B	Employee Benefits Pool	100,924.00	.00	.00	.00			
F910	OASDI-Social Security	.00	.00	5,465.84	.00			
F915	OASDI-Medicare	.00	.00	1,263.37	.00			
F920	Emp Benefits-Retirement	.00	.00	8,666.69	.00			
F930	Emp Benefits-Med Aid/Ind Ins	.00	.00	550.32	.00			
F940	Emp Bene-Health,Life,DisabIns	.00	.00	10,656.00	.00			
F960	Emp Benefits-Unemployment Comp	.00	.00	238.04	.00			
Subttl	Fringe Benefits Expense	100,924.00	.00	26,840.26	.00	74,083.74		
E055	Other Personal Serv Contract Exp	.00	.00	.00	1,630.50			
Subttl	Personal Services Expense	.00	.00	.00	1,630.50	-1,630.50		
E100B	Goods & Services Pool	27,342.00	.00	.00	.00			
E111	Supplies & Materials Exp	1,200.00	1,200.00	1,256.47	25,000.00			
E112	Books & Pamphlets Exp	.00	.00	8,000.00	.00			
E116	Computer Paper	.00	.00	2,000.00	.00			
E117	Computer Supplies and Accessories	.00	.00	10,000.00	.00			
E119	Pharmaceuticals	.00	.00	10,000.00	.00			
E131	Telephone Exp	.00	.00	23.06	.00			
E171	Printing Expense	.00	.00	19.78	.00			
E173	Self-serve Copier Expense	.00	.00	523.02	.00			
E193	Convention Fees & Registration Exp	50,000.00	.00	50,967.15	.00			
E216	Purchased Computer Services Expense	.00	.00	.00	1,630.50			
Subttl	Goods and Services Expense	78,542.00	1,200.00	82,789.48	26,630.50	-30,877.98		

**Example B – BD06 Budget Transfer w/ Expense Reimbursement via Journal Voucher using K114/K115 Account Codes**



**Budget Transfer Number:** BT002536    **Created By:** THURMANC    **Status:** Complete

**Orgn:** 5230    **Budget Series:** FY17 Subledger  
**Effective Date:** 02-Dec-2016    **Budget Type:** BD06  
**Attachment:**     **Description:** Fund Balance Expense - Dept Support

#	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Employee	Position	Comments	Inc Exp Bud or Dec Rev Bud	Dec Exp Bud or Inc Rev Bud
1		16200	5210	K115	081ZAC					Fund Bal Reduction - funds to HR	\$27,000.00	\$0.00
2		16200	5210	K115	081ZAC					Fund Bal Reduciton - funds to Bus Serv	\$25,000.00	\$0.00
											<b>\$52,000.00</b>	<b>\$0.00</b>

**Approval History:**

Status	Submitted By	Sent To	Date Sent	Comments
In Progress	THURMANC	THURMANC	12/2/2016 2:12:06 PM	Created Budget Transfer
Pending Central Approval	THURMANC	BUDGETS	12/2/2016 2:44:39 PM	
Complete	THURMANC	COMPLETED	12/2/2016 2:44:55 PM	

Example B – Journal Voucher

FWRTRNH THURMANC		Western Washington University FCBTRNH Transactions by Doc Number												December 5, 2016 09:05 Page 1									
Document Number	Trans Date	Activity Date	Rule Clss	Seq Num	Description	FY	Pr	A	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Proj	Ek Cd	Amount	D C	Doc Number	Ref Number	Deposit Number	UserID
J0024786	02-DEC-16	02-DEC-16	J089	1	Fund Balance Distribution - To HR	17	06	1	FBBO	16200	5210	K115	081ZAC				30	27,000.00	D				THURMA
				2	Fund Balance Distribution - To Bus	17	06	1	FBBO	16200	5210	K115	081ZAC				30	25,000.00	D				THURMA
				3	Fund Balance Distribution-Fr tBO	17	06	1	FBHR	16400	5410	K114	083GSA				30	-27,000.00	C				THURMA
				4	Fund Balance Distribution-Fr tBO	17	06	1	FBBUYS	16340	5348	K114	084LSA				30	-25,000.00	C				THURMA
*****																	-----						
sum																	.00						
*****																	-----						
sum																	.00						

K114: Fund Balance Transfer In

K115: Fund Balance Transfer Out

Example B – FBBS02

REPORT NAME: FBBS02  
 Fiscal Year: 17  
 User THURMANC

Western Washington University  
 Budgeted Local Funds - Status Summary  
 As Of 31-DEC-16 -- Information may be incomplete

Page: 2  
 07-DEC-16 08:41:21

Index: FBBO Budget Office Dept Operating  
 Fund : 16200 Budget Office  
 Orgn: 5210 Budget Office  
 Prog: 081ZAC Institutional - Dept Support

Teater, Linda Marie  
 Old Main 411, MS 9043

Acct	Description	YTD Budget	Current Month Transactions	Year to Date Transactions	Open Commitments	Budget Less YTD & Comm.	Changes In Fund Balance	Uncommitted Fund Balance
E381	Ground Transportation	.00	.00	.00	133.76			
Subttl	Travel Expense	.00	.00	821.65	2,707.72	-3,529.37		
K115	Fund Balance Transfer Out	52,000.00	52,000.00	52,000.00	.00			
Subttl	Transfers - Non-Mandatory	52,000.00	52,000.00	52,000.00	.00	.00		
TOTAL	EXPENDITURES	560,481.00	53,200.00	252,702.71	211,785.36	95,992.93	-464,488.07	
NET CHNG	5210/081ZAC Budget Office	-103,200.00	-53,200.00	204,578.29	-211,785.36	-95,992.93	-7,207.07*	

**Example C – BD06 Budget Transfer w/ Actual Expense Reimbursement in another FOAPAL via Journal Voucher**



**Budget Transfer Number:** BT002539    **Created By:** THURMANC    **Status:** Complete

**Orgn:** 5230    **Budget Series:** FY17 Subledger  
**Effective Date:** 05-Dec-2016    **Budget Type:** BD06  
**Attachment:**     **Description:** Fund Bal Exp Reimbursement

#	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Employee	Position	Comments	Inc Exp Bud or Dec Rev Bud	Dec Exp Bud or Inc Rev Bud
1	FBVP	16100	5100	E131	081ZAC					Fund Bal Exp - reimburse Facilities	\$326.00	\$0.00
											<b>\$326.00</b>	<b>\$0.00</b>

**Approval History:**

Status	Submitted By	Sent To	Date Sent	Comments
In Progress	THURMANC	THURMANC	12/5/2016 9:29:40 AM	Created Budget Transfer
Pending Central Approval	THURMANC	BUDGETS	12/5/2016 9:30:42 AM	
Complete	THURMANC	COMPLETED	12/5/2016 9:31:00 AM	



JV – Example C (FGAJVCM or FGAJVCQ in Banner)

Document Number	Trans Date	Activity Date	Rule Class	Seq Num	Description	FY	Pr	A	Index	Fund	Orgn	Acct	Prog	Actv	Loch	Proj	Bk Cd	Amount	D Doc Ref C Number	Deposit Number	UserID
J0024790	05-DEC-16	05-DEC-16	J096	1	Fund Bal exp - Reimburse Facilities	17	06	1	FBWP	16100	5100	E131	081ZAC				30	326.00	D		THURMA
				2	Fund Bal exp - Reimburse Facilities	17	06	1		16700	5710	E131	092BSR				30	-326.00	C		THURMA
*****																		-----			
sum																				.00	
*****																		-----			
sum																				.00	

*Note: In this example, you may also reimburse a self-sustaining FOAPAL as long as the expense is appropriate for the fund that it is being transferred to or from.*

FBBS02 – Example C

REPORT NAME: FBBS02  
 Fiscal Year: 17  
 User THURMANC

Western Washington University  
 Budgeted Local Funds - Status Summary  
 As Of 31-DEC-16 -- Information may be incomplete

Page: 2  
 05-DEC-16 14:39:49

Index: FEVP VP Business & Financial Affairs  
 Fund : 16100 VP Business & Fin Affairs  
 Orgn: 5100 VP Business & Fin Affairs  
 Prog: 081EAC Institutional - Dept Support

Van Den Hul, Richard Dwane  
 Old Main 407, MS 9044

Acct	Description	YTD Budget	Current Month Transactions	Year to Date Transactions	Open Commitments	Budget Less YTD & Comm.	Changes In Fund Balance	Uncommitted Fund Balance
<b>REVENUE</b>								
G106	Tuition Operating Revenue	432,605.00	.00	432,605.00	.00			
G107	Tuition Operating Rev Temp Adj	-27,000.00	-17,000.00	-27,000.00	.00			
Subttl	Tuition and Fees	405,605.00	-17,000.00	405,605.00	.00	.00		
<b>TOTAL REVENUE</b>								
		405,605.00	-17,000.00	405,605.00	.00	.00	405,605.00	
<b>EXPENDITURES</b>								
F206	Permanent Pro Staff	296,088.00	.00	98,696.32	197,392.64			
F221	Temporary Pro Staff	46,514.00	.00	.00	.00			
F750	Cell Phone Stipend	.00	.00	60.00	120.00			
Subttl	Salary and Wage Expense	342,602.00	.00	98,756.32	197,512.64	46,333.04		
F900B	Employee Benefits Pool	71,175.00	.00	.00	.00			
F910	OASDI-Social Security	.00	.00	1,494.86	.00			
F915	OASDI-Medicare	.00	.00	1,390.84	.00			
F920	Emp Benefits-Retirement	.00	.00	9,869.68	.00			
F930	Emp Benefits-Med Aid/Ind Ins	.00	.00	366.88	.00			
F940	Emp Bene-Health,Life,DisabIns	.00	.00	7,104.00	.00			
F960	Emp Benefits-Unemployment Comp	.00	.00	261.50	.00			
Subttl	Fringe Benefits Expense	71,175.00	.00	20,487.76	.00	50,687.24		
E100B	Goods & Services Pool	8,500.00	.00	.00	.00			
E111	Supplies & Materials Exp	.00	.00	616.84	390.77			
E112	Books & Pamphlets Exp	.00	.00	-29,957.72	.00			
E117	Computer Supplies and Accessories	.00	.00	-75,000.00	.00			
E119	Pharmaceuticals	.00	.00	-10,000.00	.00			
E131	Telephone Exp	326.00	326.00	572.61	.00			
E160	Repairs/Alt/Maint Exp	.00	.00	119.80	.00			
E173	Self-serve Copier Expense	.00	.00	707.54	.00			
E191	Education & Training Fees	.00	.00	198.00	.00			
E193	Convention Fees & Registration Exp	.00	.00	-50,336.10	.00			
E200	Subscriptions Exp	.00	.00	326.10	.00			
E232	Parking Expense	328.00	.00	967.00	.00			
E243	Receptions/Meetings Exp	.00	.00	135.00	.00			
E263	Food (Not covered by attendee fee)	.00	.00	94.08	.00			
Subttl	Goods and Services Expense	9,154.00	326.00	-161,556.85	390.77	170,320.08		
E353	Private Auto	.00	.00	193.32	.00			
E354	Other Travel Expenses	.00	.00	23.00	.00			
E370	Out-of-State Lodg/Subsistence	.00	.00	735.64	.00			
E374	Out-of-State Air	.00	.00	683.50	.00			
E381	Ground Transportation	.00	.00	108.35	.00			