Budget Development
Beginning Balance Entry

Technology JPA

BESTNET
Business-Personnel Educational Software Technology and Network Consortium

San Bernardino County Superintendent of Schools

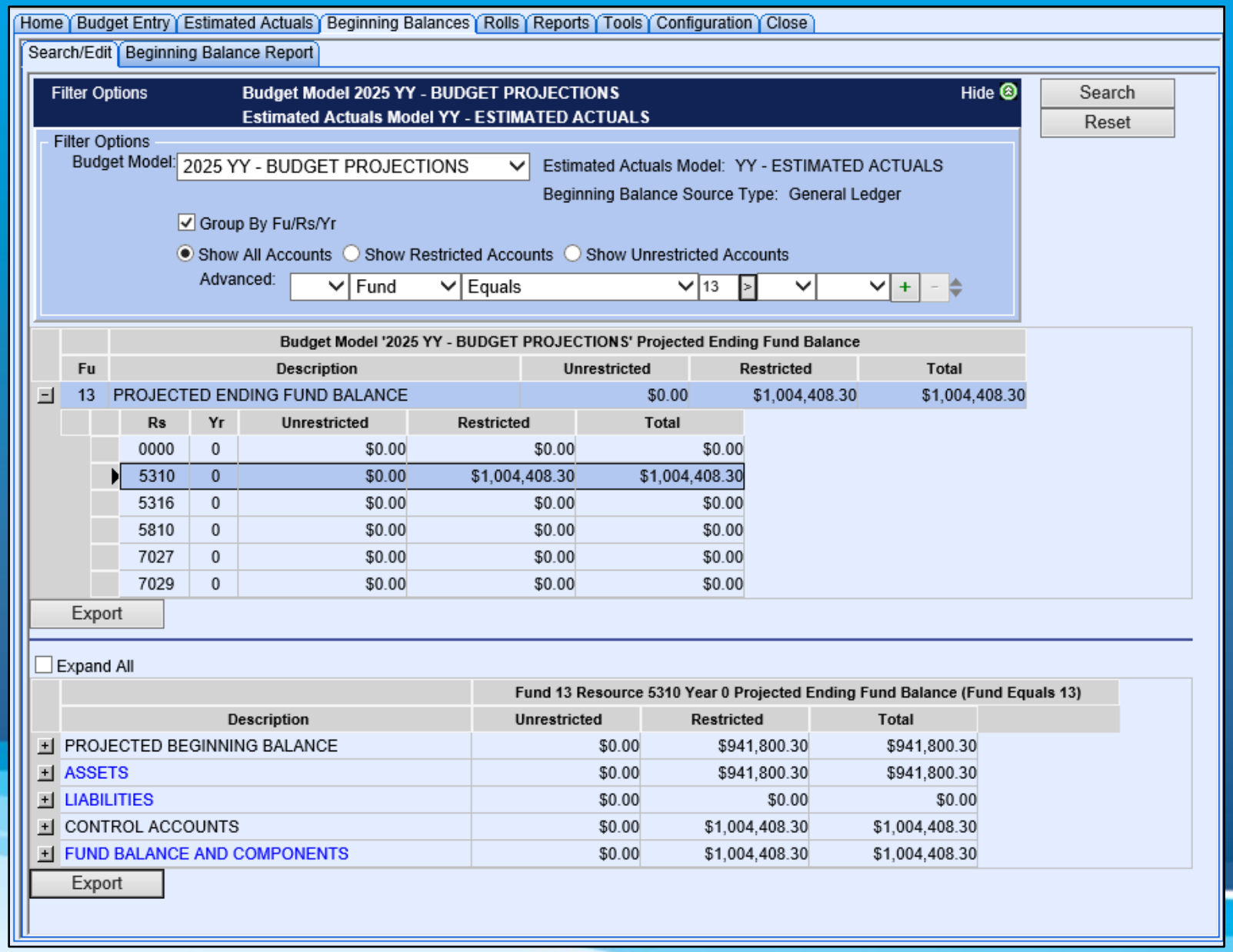
Term Definitions

FY1 – Current fiscal year or roll from year (2024)

FY2 – Budget fiscal year or roll to year (2025)

GL – EduReports General Ledger

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Beginning Balance Entry

Beginning Balance Entry is Step 15b of the Steps in the Budget Development Process (Checklist)

Estimated Beginning Balance entry should be completed prior to the Final (Tentative) Roll / Lock

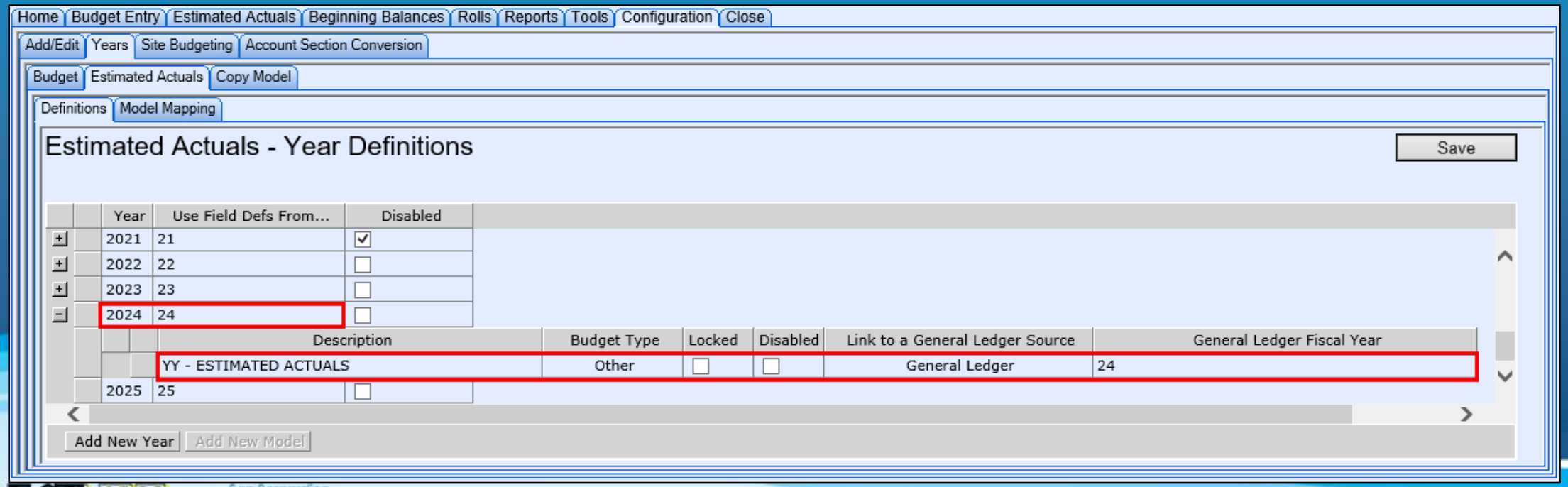
Beginning Balance entry is required by Business Advisory Services. These estimate entries are reviewed prior to approving Adopted budgets

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BDV Beginning Balance Model Linking

Beginning balances calculate automatically if appropriate links have been established in the Configuration>Year Definitions page for both the Estimated Actuals and Budget model.

Step 2 from the checklist – Add Estimated Actuals Model for FY1

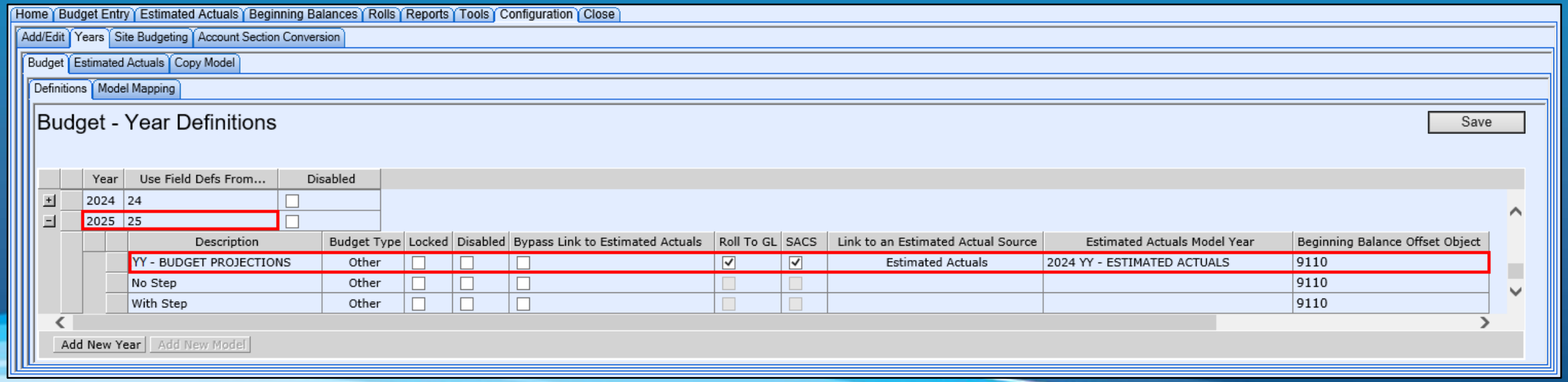


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BDV Beginning Balance Model Linking

These links ensure that beginning balance calculations are performed as data is modified while developing the FY2 budget.

Step 3 from the checklist – Budget Model for FY2



Additional information can be found in the 'Budget Building' document in the Documentation tab

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Beginning Balance Calculations

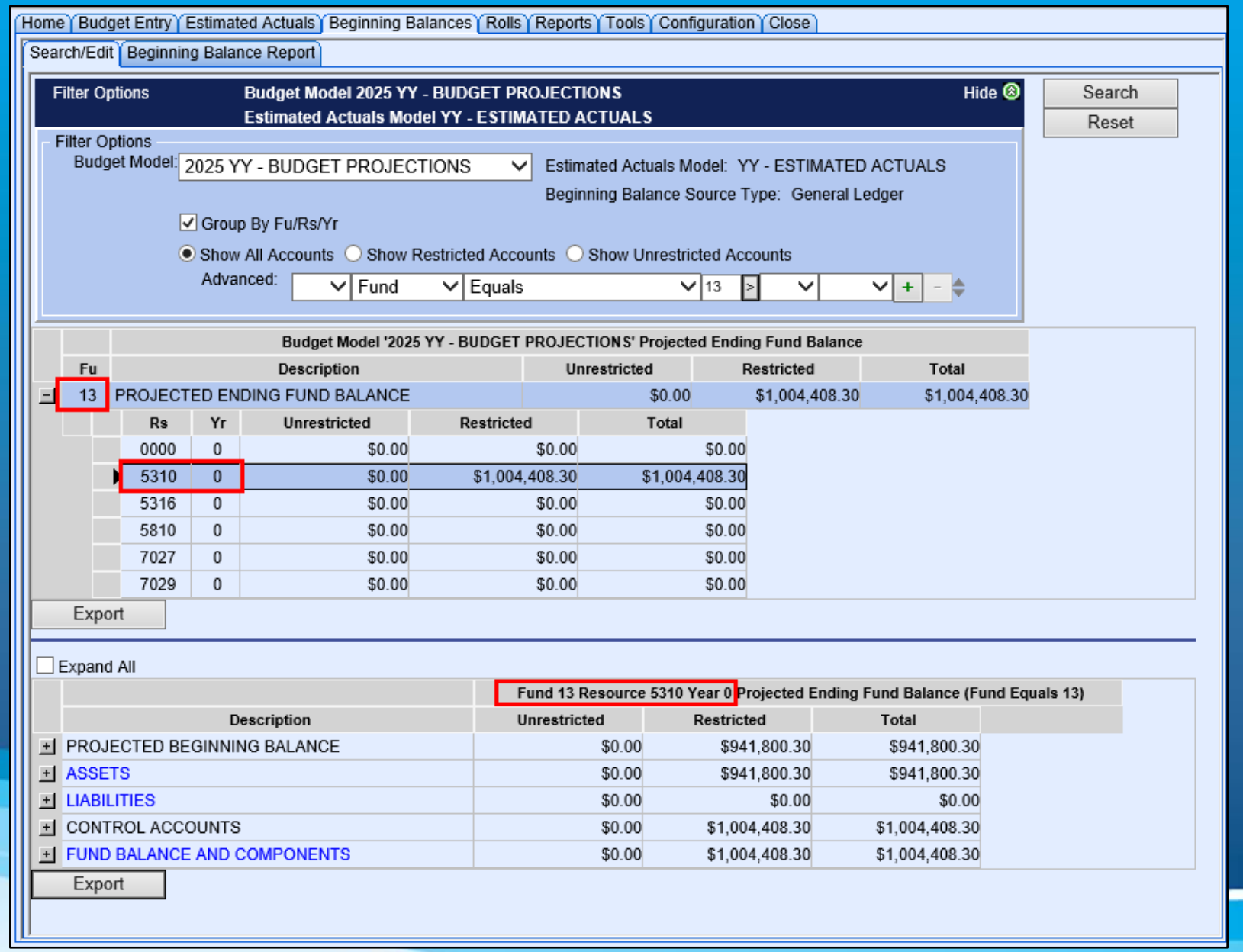
Beginning / Ending Fund Balance Calculations	Fiscal Year / Model	Source
FY1 Beginning Balance – 07/01/2023	24	GL
+/- FY1 Estimated Actuals Model	2023-24 Estimated Actuals	Estimated Actuals Model
= FY1 Estimated Actuals Year-End Balance		
+/- FY2 Budget Model	2024-25 Projected Budget	Budget Model
= FY2 Projected Budget Year Ending Balance - 06/30/2025		

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- On the Beginning Balances > Search/Edit tab
- Select FY2 Budget Model from Budget Model dropdown
- Check the "Group By Fu/Rs/Yr" checkbox
- Use Advanced filters if searching for a specific Fund/Resource/Year (K12); Fund/LifeSpan (NonSACS)
- Click on the Fund expander (+/-) to view Resource(s)

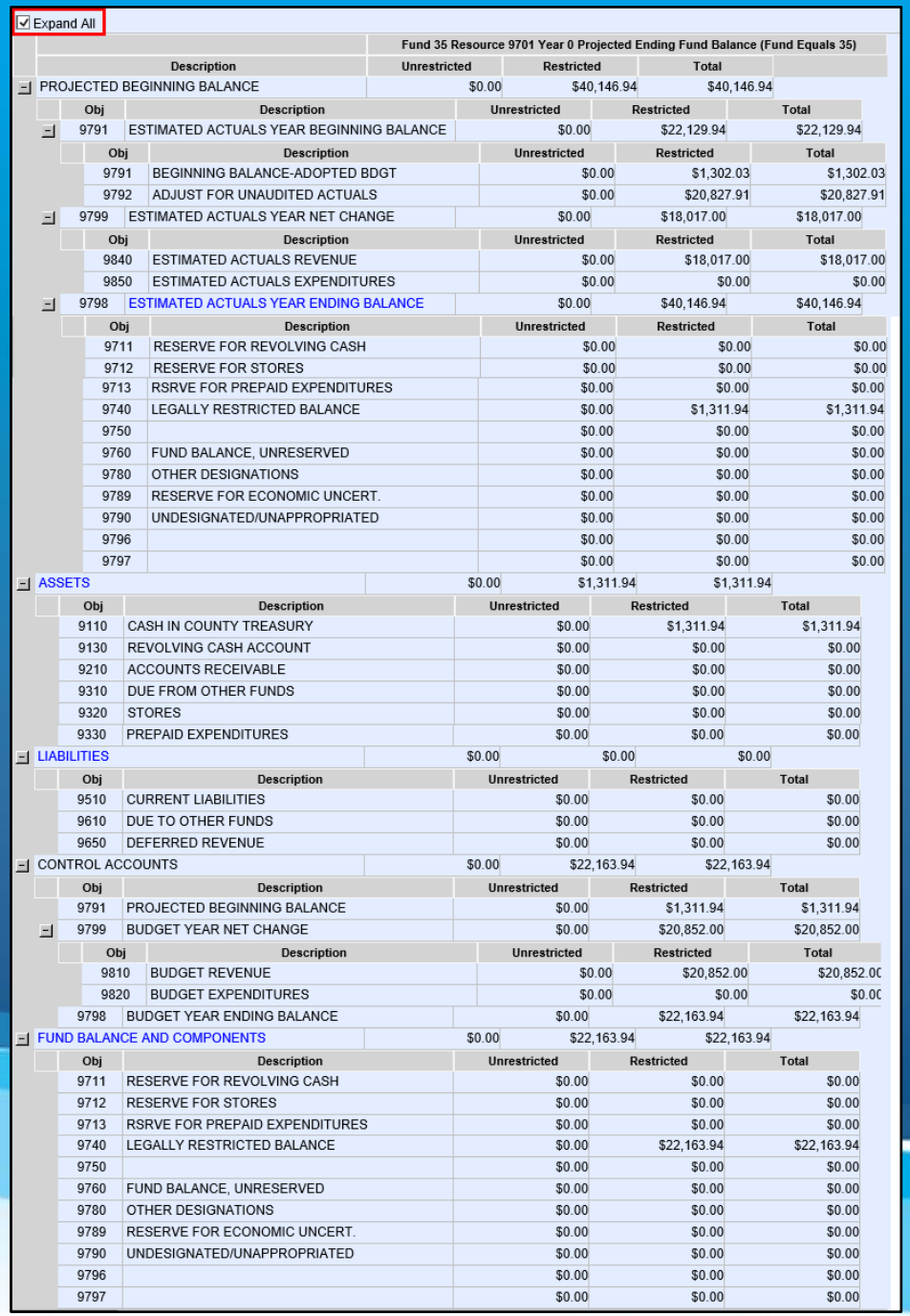


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Expand All - displays all drill down sections

BLUE hyperlinks may be selected for beginning balances maintenance:

- **ESTIMATED ACTUALS YEAR ENDING BALANCE**
- **ASSETS**
- **LIABILITIES**
- **FUND BALANCE AND COMPONENTS**



Expand All

Description	Fund 35 Resource 9701 Year 0 Projected Ending Fund Balance (Fund Equals 35) Unrestricted	Restricted	Total
PROJECTED BEGINNING BALANCE	$0.00	$40,146.94	$40,146.94

Obj	Description	Unrestricted	Restricted	Total
9791	ESTIMATED ACTUALS YEAR BEGINNING BALANCE	$0.00	$22,129.94	$22,129.94

Obj	Description	Unrestricted	Restricted	Total
9791	BEGINNING BALANCE-ADOPTED BDGT	$0.00	$1,302.03	$1,302.03
9792	ADJUST FOR UNAUDITED ACTUALS	$0.00	$20,827.91	$20,827.91
9799	ESTIMATED ACTUALS YEAR NET CHANGE	$0.00	$18,017.00	$18,017.00

Obj	Description	Unrestricted	Restricted	Total
9840	ESTIMATED ACTUALS REVENUE	$0.00	$18,017.00	$18,017.00
9850	ESTIMATED ACTUALS EXPENDITURES	$0.00	$0.00	$0.00
9798	ESTIMATED ACTUALS YEAR ENDING BALANCE	$0.00	$40,146.94	$40,146.94

Obj	Description	Unrestricted	Restricted	Total
9711	RESERVE FOR REVOLVING CASH	$0.00	$0.00	$0.00
9712	RESERVE FOR STORES	$0.00	$0.00	$0.00
9713	RSRVE FOR PREPAID EXPENDITURES	$0.00	$0.00	$0.00
9740	LEGALLY RESTRICTED BALANCE	$0.00	$1,311.94	$1,311.94
9750		$0.00	$0.00	$0.00
9760	FUND BALANCE, UNRESERVED	$0.00	$0.00	$0.00
9780	OTHER DESIGNATIONS	$0.00	$0.00	$0.00
9789	RESERVE FOR ECONOMIC UNCERT.	$0.00	$0.00	$0.00
9790	UNDESIGNATED/UNAPPROPRIATED	$0.00	$0.00	$0.00
9796		$0.00	$0.00	$0.00
9797		$0.00	$0.00	$0.00

ASSETS	$0.00	$1,311.94	$1,311.94

Obj	Description	Unrestricted	Restricted	Total
9110	CASH IN COUNTY TREASURY	$0.00	$1,311.94	$1,311.94
9130	REVOLVING CASH ACCOUNT	$0.00	$0.00	$0.00
9210	ACCOUNTS RECEIVABLE	$0.00	$0.00	$0.00
9310	DUE FROM OTHER FUNDS	$0.00	$0.00	$0.00
9320	STORES	$0.00	$0.00	$0.00
9330	PREPAID EXPENDITURES	$0.00	$0.00	$0.00

LIABILITIES	$0.00	$0.00	$0.00

Obj	Description	Unrestricted	Restricted	Total
9510	CURRENT LIABILITIES	$0.00	$0.00	$0.00
9610	DUE TO OTHER FUNDS	$0.00	$0.00	$0.00
9650	DEFERRED REVENUE	$0.00	$0.00	$0.00

CONTROL ACCOUNTS	$0.00	$22,163.94	$22,163.94

Obj	Description	Unrestricted	Restricted	Total
9791	PROJECTED BEGINNING BALANCE	$0.00	$1,311.94	$1,311.94
9799	BUDGET YEAR NET CHANGE	$0.00	$20,852.00	$20,852.00

Obj	Description	Unrestricted	Restricted	Total
9810	BUDGET REVENUE	$0.00	$20,852.00	$20,852.00
9820	BUDGET EXPENDITURES	$0.00	$0.00	$0.00
9798	BUDGET YEAR ENDING BALANCE	$0.00	$22,163.94	$22,163.94

FUND BALANCE AND COMPONENTS	$0.00	$22,163.94	$22,163.94

Obj	Description	Unrestricted	Restricted	Total
9711	RESERVE FOR REVOLVING CASH	$0.00	$0.00	$0.00
9712	RESERVE FOR STORES	$0.00	$0.00	$0.00
9713	RSRVE FOR PREPAID EXPENDITURES	$0.00	$0.00	$0.00
9740	LEGALLY RESTRICTED BALANCE	$0.00	$22,163.94	$22,163.94
9750		$0.00	$0.00	$0.00
9760	FUND BALANCE, UNRESERVED	$0.00	$0.00	$0.00
9780	OTHER DESIGNATIONS	$0.00	$0.00	$0.00
9789	RESERVE FOR ECONOMIC UNCERT.	$0.00	$0.00	$0.00
9790	UNDESIGNATED/UNAPPROPRIATED	$0.00	$0.00	$0.00
9796		$0.00	$0.00	$0.00
9797		$0.00	$0.00	$0.00

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Projected Beginning Balance

Projected Beginning Balance for Budget Model is calculated as follows:

	9791 Actual Beginning Balances from GL	$ 940,800.30
+	9799 Estimated Actuals Net Change	$ 1,000.00
=	9798 Estimated Actuals Year Ending Balance	= $ 941,800.30

FY2 Projected Beginning Balance is equal to FY1 Estimated Actuals Year Ending Balance

Filter Options — Budget Model 2025 25 - BUDGET PROJECTIONS — Show

Estimated Actuals Model YY - ESTIMATED ACTUALS

Expand All

Description	Fund 13 Resource 5310 Year 0 Projected Ending Fund Balance (Fund Equals 13) Unrestricted	Restricted	Total
PROJECTED BEGINNING BALANCE	$0.00	$941,800.30	$941,800.30

Obj	Description	Unrestricted	Restricted	Total
9791	ESTIMATED ACTUALS YEAR BEGINNING BALANCE	$0.00	$940,800.30	$940,800.30
9791	BEGINNING BALANCE-ADOPTED BDGT	$0.00	$817,761.55	$817,761.55
9792	ADJUST FOR UNAUDITED ACTUALS	$0.00	$123,038.75	$123,038.75
9799	ESTIMATED ACTUALS YEAR NET CHANGE	$0.00	$1,000.00	$1,000.00
9840	ESTIMATED ACTUALS REVENUE	$0.00	$2,500.00	$2,500.00
9850	ESTIMATED ACTUALS EXPENDITURES	$0.00	$1,500.00	$1,500.00
9798	ESTIMATED ACTUALS YEAR ENDING BALANCE	$0.00	$941,800.30	$941,800.30
9711	RESERVE FOR REVOLVING CASH	$0.00	$0.00	$0.00
9712	RESERVE FOR STORES	$0.00	$0.00	$0.00
9713	RSRVE FOR PREPAID EXPENDITURES	$0.00	$0.00	$0.00
9740	LEGALLY RESTRICTED BALANCE	$0.00	$941,800.30	$941,800.30

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Assets and Liabilities

Cash (object 9110) is the balancing account; it will equal the Projected Beginning Balance until the balance is further allocated in the Beginning Balance Data Entry screen

	Fund 13 Resource 5310 Year 0 Projected Ending Fund Balance (Fund Equals 13)			
	Description	Unrestricted	Restricted	Total
+	PROJECTED BEGINNING BALANCE	$0.00	$941,800.30	$941,800.30
−	ASSETS	$0.00	$941,800.30	$941,800.30
	Obj / Description	Unrestricted	Restricted	Total
	9110 CASH IN COUNTY TREASURY	$0.00	$941,800.30	$941,800.30
	9130 REVOLVING CASH ACCOUNT	$0.00	$0.00	$0.00
	9210 ACCOUNTS RECEIVABLE	$0.00	$0.00	$0.00
	9310 DUE FROM OTHER FUNDS	$0.00	$0.00	$0.00
	9320 STORES	$0.00	$0.00	$0.00
	9330 PREPAID EXPENDITURES	$0.00	$0.00	$0.00
−	LIABILITIES	$0.00	$0.00	$0.00
	Obj / Description	Unrestricted	Restricted	Total
	9510 CURRENT LIABILITIES	$0.00	$0.00	$0.00
	9610 DUE TO OTHER FUNDS	$0.00	$0.00	$0.00
	9650 DEFERRED REVENUE	$0.00	$0.00	$0.00
+	CONTROL ACCOUNTS	$0.00	$1,004,408.30	$1,004,408.30
+	FUND BALANCE AND COMPONENTS	$0.00	$1,004,408.30	$1,004,408.30

☐ Group By GL Rollup

Assets

Fu	Rs	Yr	Obj	Unrestricted	Restricted
13	5310	0	9110	$0.00	$791,620.30
13	5310	0	9130	$0.00	$0.00
13	5310	0	9210	$0.00	$150,180.00
13	5310	0	9310	$0.00	$0.00
13	5310	0	9320	$0.00	$0.00
13	5310	0	9330	$0.00	$0.00
Total				**$0.00**	**$941,800.30**

Add | Delete | Export

Liabilities

Fu	Rs	Yr	Obj	Unrestricted	Restricted
13	5310	0	9510	$0.00	$0.00
13	5310	0	9610	$0.00	$0.00
13	5310	0	9650	$0.00	$0.00
Total				**$0.00**	**$0.00**

Add | Delete | Export

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Control Accounts

Budget Year Ending Balance is calculated as follows:

	9791 Projected Beginning Balance	$	941,800.30
+	9799 Budget Year Net Change	+	62,608.00
=	9798 Budget Year Ending Balance	= $	1,004,408.30

Fund 13 Resource 5310 Year 0 Projected Ending Fund Balance (Fund Equals 13)			
Description	Unrestricted	Restricted	Total
PROJECTED BEGINNING BALANCE	$0.00	$941,800.30	$941,800.30
ASSETS	$0.00	$1,022,940.30	$1,022,940.30
LIABILITIES	$0.00	$81,140.00	$81,140.00
CONTROL ACCOUNTS	$0.00	$1,004,408.30	$1,004,408.30

Obj	Description	Unrestricted	Restricted	Total
9791	PROJECTED BEGINNING BALANCE	$0.00	$941,800.30	$941,800.30
9799	BUDGET YEAR NET CHANGE	$0.00	$62,608.00	$62,608.00

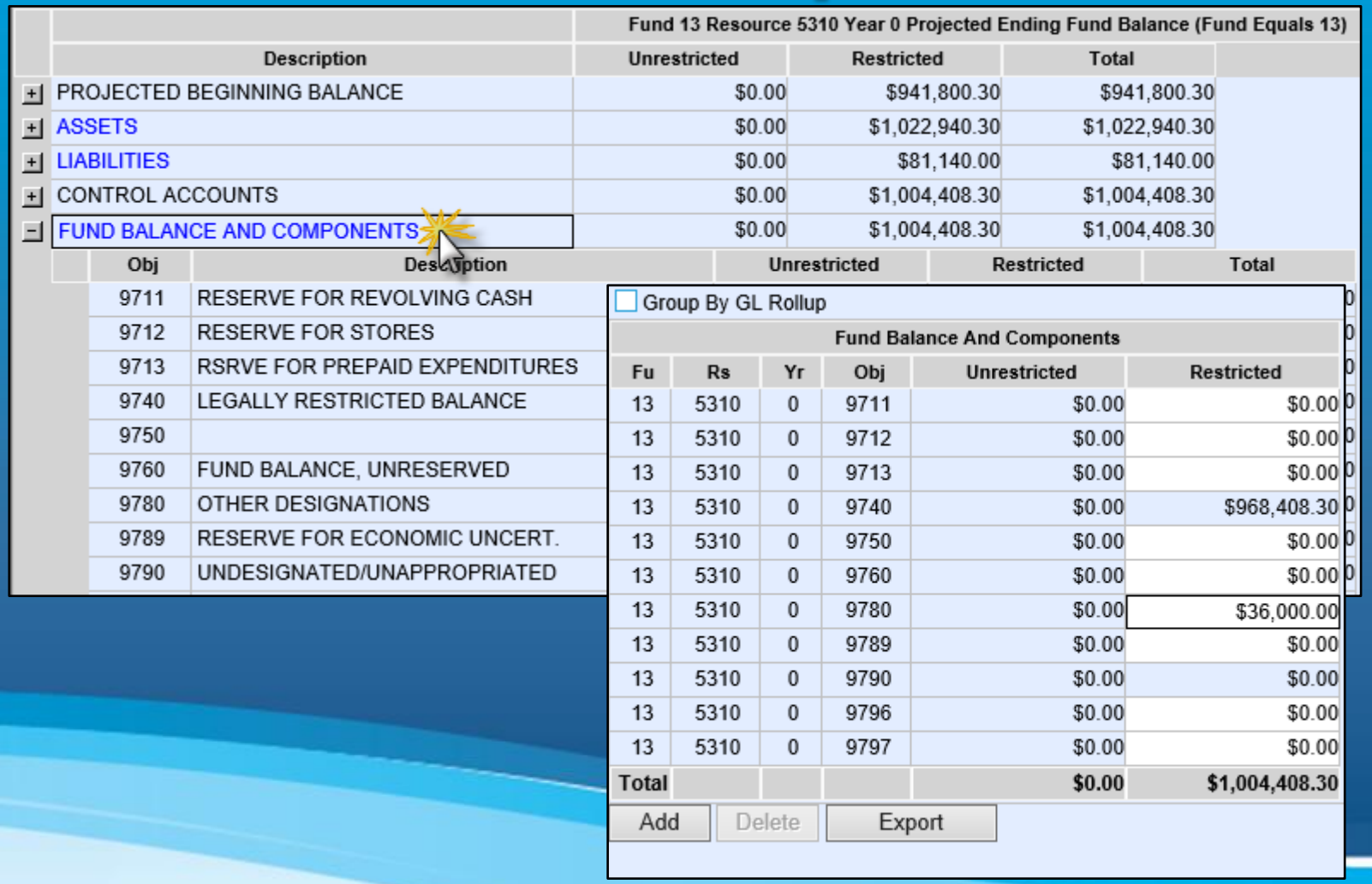
Obj	Description	Unrestricted	Restricted	Total
9810	BUDGET REVENUE	$0.00	$2,056,351.00	$2,056,351.00
9820	BUDGET EXPENDITURES	$0.00	$1,993,743.00	$1,993,743.00

9798	BUDGET YEAR ENDING BALANCE	$0.00	$1,004,408.30	$1,004,408.30
FUND BALANCE AND COMPONENTS		$0.00	$1,004,408.30	$1,004,408.30

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Fund Balance and Components

For a Balanced GL the entire fund balance resides in Legally Restricted Balance object 9740, (9790 for Undesignated/Unappropriated) until balances are further allocated in the Beginning Balance Data Entry screen



Fund 13 Resource 5310 Year 0 Projected Ending Fund Balance (Fund Equals 13)

Description	Unrestricted	Restricted	Total
+ PROJECTED BEGINNING BALANCE	$0.00	$941,800.30	$941,800.30
+ ASSETS	$0.00	$1,022,940.30	$1,022,940.30
+ LIABILITIES	$0.00	$81,140.00	$81,140.00
+ CONTROL ACCOUNTS	$0.00	$1,004,408.30	$1,004,408.30
− FUND BALANCE AND COMPONENTS	$0.00	$1,004,408.30	$1,004,408.30

Obj	Description	Unrestricted	Restricted	Total
9711	RESERVE FOR REVOLVING CASH			
9712	RESERVE FOR STORES			
9713	RSRVE FOR PREPAID EXPENDITURES			
9740	LEGALLY RESTRICTED BALANCE			
9750				
9760	FUND BALANCE, UNRESERVED			
9780	OTHER DESIGNATIONS			
9789	RESERVE FOR ECONOMIC UNCERT.			
9790	UNDESIGNATED/UNAPPROPRIATED			

Group By GL Rollup

Fund Balance And Components

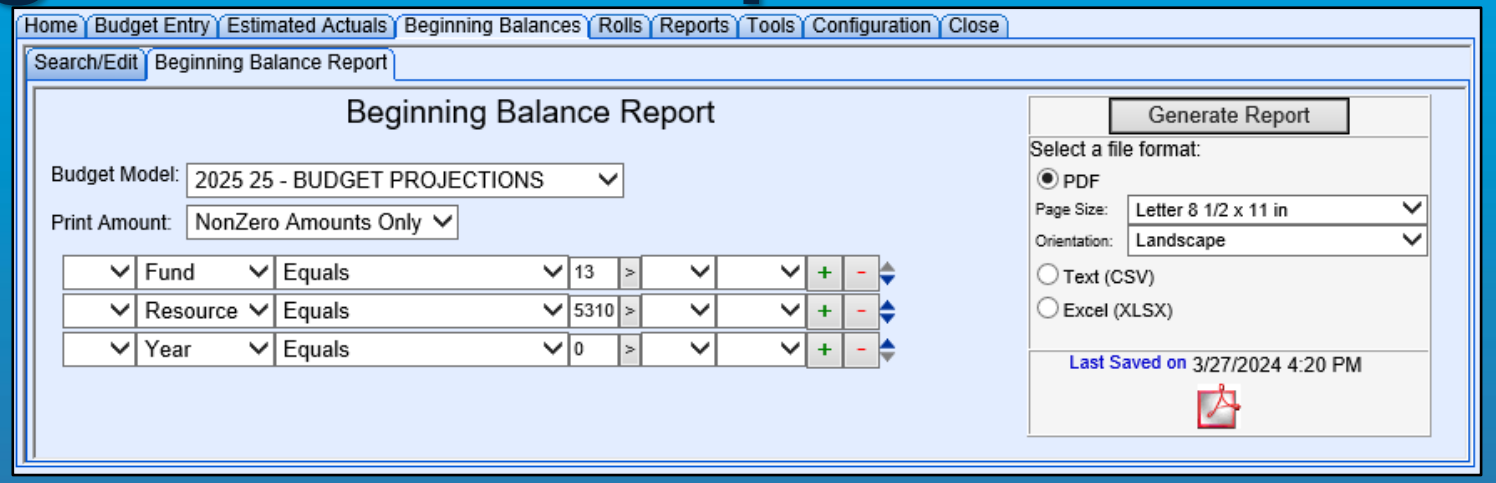
Fu	Rs	Yr	Obj	Unrestricted	Restricted
13	5310	0	9711	$0.00	$0.00
13	5310	0	9712	$0.00	$0.00
13	5310	0	9713	$0.00	$0.00
13	5310	0	9740	$0.00	$968,408.30
13	5310	0	9750	$0.00	$0.00
13	5310	0	9760	$0.00	$0.00
13	5310	0	9780	$0.00	$36,000.00
13	5310	0	9789	$0.00	$0.00
13	5310	0	9790	$0.00	$0.00
13	5310	0	9796	$0.00	$0.00
13	5310	0	9797	$0.00	$0.00
Total				**$0.00**	**$1,004,408.30**

Add | Delete | Export

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Beginning Balance Report

- Go to the Beginning Balances > Beginning Balances Report tabs
- Select FY2 Budget Model in Budget Model dropdown
- Select NonZero Amount Only from the Print Amount dropdown
- Use Advanced filters if searching for a specific Fund/Resource/Year (K12); Fund/LifeSpan (CC)
- Select a file format
- Click [Generate Report]



Fund
13

ASSETS

Fu	Rs	Yr	Obj	Description	Unrestricted Debit	Unrestricted Credit	Restricted Debit	Restricted Credit	Total
13	5310	0	9110	CASH IN COUNTY TREASURY			872,760.30		872,760.30
13	5310	0	9210	ACCOUNTS RECEIVABLE			150,180.00		150,180.00
SubTotal:					0.00	0.00	1,022,940.30	0.00	1,022,940.30
LIABILITIES									
13	5310	0	9510	CURRENT LIABILITIES				81,140.00	-81,140.00
SubTotal:					0.00	0.00	0.00	81,140.00	-81,140.00
FUND BALANCE COMPONENTS									
13	5310	0	9740	LEGALLY RESTRICTED BALANCE				1,004,408.30	-1,004,408.30
SubTotal:					0.00	0.00	0.00	1,004,408.30	-1,004,408.30
BEGINNING FUND BALANCE CONTROL									
13	5310	0	9791	BEGINNING BALANCE-ADOPTED BDGT				941,800.30	-941,800.30
SubTotal:					0.00	0.00	0.00	941,800.30	-941,800.30
ENDING FUND BALANCE CONTROL									
13	5310	0	9798	FUND BALANCE - CONTROL ACCOUNT			1,004,408.30		1,004,408.30
SubTotal:					0.00	0.00	1,004,408.30	0.00	1,004,408.30
CONTROL ACCOUNTS									
13	5310	0	9810	ESTIMATED REVENUE-BUDGET			2,056,351.00		2,056,351.00
13	5310	0	9820	ESTIMATED EXPENDITURES-BUDGET				1,993,743.00	-1,993,743.00
13	5310	0	9799	NET GAIN OR LOSS - CONTRL ACCT				62,608.00	-62,608.00
SubTotal:					0.00	0.00	2,056,351.00	2,056,351.00	0.00
SubTotal:					0.00	0.00	4,083,699.60	4,083,699.60	
Total					0.00	0.00	4,083,699.60	4,083,699.60	

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Questions or Comments?

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