

# Funds Analysis Instructions

## Purpose

- To show the relationship of the receipts and/or expenditures of each Cash Fund, Federal Fund and Revolving Fund to all related programs & subprograms. The Funds Analysis shows receipts, expenditures, and balances to provide a cash flow analysis for the Fund through the end of the request biennium (Fund 40000 – Federal Letter of Credit grants do not require receipts or balance information, only expenditures). Further, the Funds Analysis screen indicates the amount available for appropriation for each respective fund. Agencies are expected to complete a narrative for all Federal Funds and Grants.

## Getting Started

In the left-margin menu, click **Funds Analysis**.

- **Budget Cycle** defaults to the current cycle.
- Select **Agency, Version,** and **Fund** (if 40000 - Federal Letter of Credit, you will also need to select a **Grant,** or CFDA#) from the options that have been assigned to you (see Time-Saver Tip on the right)
- Each Fund has been assigned to a single agency. If multiple agencies have a financial relationship to a given Fund, the assigned agency is responsible for coordinating preparation of the cash flow for that Fund.

### Start-Up TIP

If any of the drop-down menus fail to show expected choices, you may need to have your **Security** settings adjusted.

Contact your NBRRS Agency Administrator or the State Budget Division for assistance.

### Time-Saver TIP

Set default options to avoid repetitive selections of **Agency** and **Version**.

Go to **User Options** in the upper right corner of any screen. Once your selections are made, press

**Save**

### Screen TIP

Free up screen space by selecting **Hide Menu** above the left-margin menu of any screen.

Select **Show Menu** to bring back the left-margin menu.

		FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estim	FY26 Estim	FY27 Estim
Fund Equity Total July 1			-\$787,687	-\$765,798	-\$743,910	-\$743,910	-\$743,910
<b>Receipts</b>							
Object Codes	Ag1 Pgm SP	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estim	FY26 Estim	FY27 Estim
481100-INVESTMENT INCOME	065 560 003	49,061	16,977	16,977			
482100-LAND USE REVENUE	065 560 003	337,626	84,694	84,694			
491301-DISPOSAL - PROCEEDS	065 560 003		233,000	233,000			
493200-OPERATING TRANSFERS OUT	065 560 003		-129,605	-129,605			
<b>Total Receipts</b>		\$386,688	\$205,066	\$205,066	\$0	\$0	\$0

1. Click **Edit** to begin entering amounts for the selected Fund.

2. Provide the Fund's **Fund Equity Total July 1** for FY22 (this would be July 1, 2021).

- Expenditure and receipt history is pre-loaded into the system, however, you must provide the Fund Equity Total July 1 for FY22 (i.e., 7/1/21 "beginning balance"). Equity totals are either available with an EnterpriseOne *Trial Balance By Fund* inquiry or using the EnterpriseOne *Fund Summary Report* (click the provided [link](#) to view a searchable copy of the June 30, 2021 year-end report in PDF format). See the *Fund Summary by Fund* report example below, where the FY22 Fund Equity Total, or "beginning balance" is identified.
- Beginning balances for the following years are automatically calculated.
- Fund Equity objects in the range of "300000" through "399999" are excluded in the first year of history since the fund equity activity is already built into the Fund Equity Total, or "beginning balance".

ACCOUNT CODE AND DESCRIPTION		DEBIT CURRENT MONTH	CREDIT CURRENT MONTH	ACCOUNT BALANCE DEBIT	ACCOUNT BALANCE CREDIT
Assets	100000 Assets				
	111100 GENERAL CASH	250,240.10-		845,478.35	
	139901 AR INVOICED (SYSTEM)	4,435.67-		36,238.64-	
	Fund 26560 Assets Total	254,675.77-		809,239.71	
Fund Equity	300000 Fund Equity				
	349100 UNDESIGNATED				1,071,801.95
	Fund 26560 Fund Equity Total				1,071,801.95

- Any fund lapses or transfers out should be shown as negative receipts (use the **493200-Operating Transfers Out** object code).

# Funds Analysis Instructions

- Provide Receipt and Expenditure estimates for the **FY25 Estim**, **FY26 Estim** and **FY27 Estim** columns.
  - Estimates of receipts should reflect the best available information. Receipt estimates are not required for Fund 40000 – Federal Letter of Credit grants.
  - Expenditure estimates must take into account all budget request “Issues” for FY26 and FY27 plus the FY25 Base Appropriation allocated to the Fund.**
  - Each receipt or expenditure item should be accompanied by a specific statute or other authority supporting this activity.
  - If earmarking or reserving some portion of fund equity for a specific purpose, be sure to provide explanation in the Funds Analysis Narrative.

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estim	FY26 Estim	FY27 Estim				
Fund Equity Total July 1		-787,687	-765,798	-743,910	-718,910	-692,910				
<b>Receipts</b>										
Agency: --Select	Program: --Select		SubProgram: --Select		Object Code: [ ]					
Object Codes	Ag	Pgm	SP	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estim	FY26 Estim	FY27 Estim	Authority
481100-INVESTMENT INCOME	065	560	003	49,061	16,977	16,977	25,000	26,000	26,000	72-816
482100-LAND USE REVENUE	065	560	003	337,626	84,694	84,694				
491301-DISPOSAL - PROCEEDS	065	560	003		233,000	233,000				
493200-OPERATING	065	560	003		-129,605	-129,605				
TRANSFERS OUT										
Total Receipts				\$386,688	\$205,066	\$205,066	\$25,000	\$26,000	\$26,000	

- To add additional Receipt **Object Codes**,
  - Select the appropriate **Agency**, **Program** and **Subprogram** the revenue activity will be attributed to from the drop-down menus in the Receipts section.
  - Either enter a known revenue Object Code and click the **Add Object** button; or click the button to search by Object Code or Description.
- On the search screen, the Object Code field will search for codes that begin with what is entered while the Description field will search for the characters contained in the Description.

Select	Object Code	Description
Select	470000	REVENUE SALES & SERVICES
Select	471100	SALE OF SERVICES
Select	472100	SALE OF SUP & MAT
Select	472200	REPROD & PUBLICATIONS

- Searching with no selection criteria will produce all available revenue object codes.
  - Click **Select** to return to the previous screen with the selected Object Code. You may select only one Object Code at a time from the search results.
  - Click **Reset** to clear the criteria entered.
  - Click **Back** to return to the previous screen without returning an Object Code.
  - Object Codes added unnecessarily can be deleted by clicking the button.
  - Rows containing historical activity cannot be deleted.
- Enter amounts for the revenue objects in the currently selected fund.
    - Use object code **481100 - Investment Income** to estimate the amount of investment earnings that will be added to each fund by the Nebraska Investment Council.
    - The Nebraska Investment Council has set an assumed annual rate of return of 2.5%.

**CAUTION:** You must click whenever exiting a screen or risk losing unsaved data. Save frequently to avoid data loss.

# Funds Analysis Instructions

- Click **Save** to commit the data entered to the database.
- To add expenditure estimates for an Agency / Program / Subprogram combination not already listed,
  - Select the appropriate **Agency**, **Program** and **Subprogram** the expenditure activity will be attributed to from the drop-down menus in the Expenditure section.

- Click the **Add Program\SubProgram** button to add additional subprograms one at a time.
- Agency / Program / Subprogram combinations added unnecessarily can be deleted by clicking the **trash** button.
- Rows containing historical activity cannot be deleted.

Program desc	Ag†	Pgm	SP	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estim	FY26 Estim	FY27 Estim	Authority
STATE BUILDING DIVISION	065	560	003	1,174,375	183,177	183,177	184,000	186,000	100,000	72-816
<b>Total Expenditures</b>				\$1,174,375	\$183,177	\$183,177	\$184,000	\$186,000	\$100,000	
<b>Fund Equity Total</b>				\$476,608	\$498,497	\$520,385	\$361,385	\$201,385	\$127,385	
<b>Less Encumbrances</b>										
<b>Unobligated Balance</b>						\$520,385				

- Enter expenditure estimate amounts for the currently selected fund.
- Click **Save** to commit the data entered to the database.
- Click **View Mode** to exit Edit Mode. While in View Mode you may switch to a different Fund to continue entering Funds Analysis or change to a different screen from the left-margin menu.
- Continue to the **Narrative** tab and begin to enter narrative information. The Fund Analysis narrative contains six tabs. See the **Narrative Content** section below for content guidelines on each tab.
  - The narrative tab currently selected appears in the **information bar**.
  - All narrative tabs will display **Character Count** to assist with the satisfaction of the minimum and maximum character requirements for each edit window. This value is updated when **Refresh** or **Save** are clicked.
  - All narrative tabs contains one edit window that has no limit on the number of characters that can be entered. There may be a minimum number of characters required as indicated by the **Minimum Characters**.

**Narrative**

- General Comments
- Purpose of Grant (Required-Federal Only)
- Grant Characteristics (Required-Federal Only)
- Use of Grant Funds (Required-Federal Only)
- Grant Future Outlook (Required-Federal Only)
- Impact of Potential Reductions (Required-Federal Only)







**General Comments**

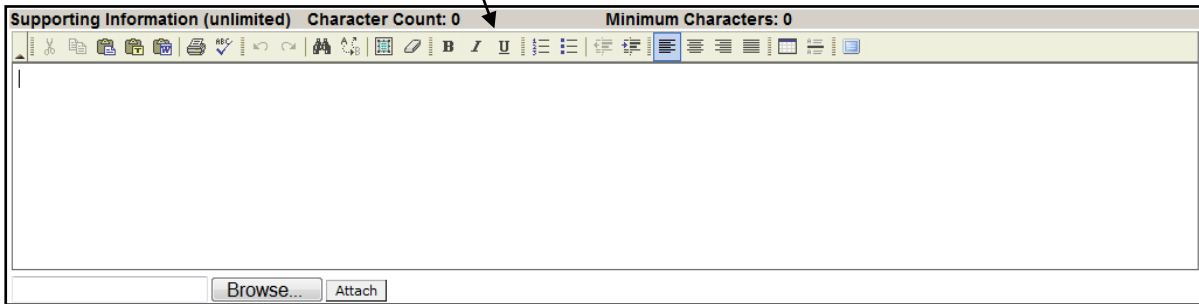
Supporting Information (unlimited)      Character Count: 0      Minimum Characters: 25


Browse...    Attach


**Formatting TIP**  
 Avoid the use of *hard returns* when entering narrative text. Using hard returns prevents normal text "wrap" and hinders publication.

## Funds Analysis Instructions

- Use the edit window **button bar** for standard word processing features. If any of the buttons look unfamiliar, point your mouse over the icon for a description of that feature. The  (i.e., **Maximize the Editor Size**) button simply toggles you back and forth from full-screen editor mode to the normal screen.
- **Copy & Paste** text into the edit windows using either Ctrl-C and Ctrl-V features, or by using the   buttons on the left side of the edit window's button bar. To provide consistent formatting, a standard font style and size will be applied upon clicking .
- **Attach supporting files** (e.g., organizational chart graphics, picture files, etc.) by clicking the  button to locate the desired file and then clicking the  button. Attachments should not be referenced in the limited, Information for Publication edit window as the attachments will not be included with all reports.



13. Click  to commit the narrative entered to the database.

**CAUTION:** You must click  whenever exiting a screen or risk losing data. Save frequently to avoid loss of unsaved data.

# Funds Analysis Instructions

## Funds Analysis Narrative Content

The narrative portion of the Fund Analysis is intended to provide background information on the various funds that an agency uses to complete their day-to-day operations. The following is a breakdown of elements of the narrative and the information being requested for each tab.

- **General Comments**
  - Provide explanation for any situations where estimated annual revenues exceed estimated annual expenditures by an amount greater than 7% for FY 2024-25, or where the estimated June 30, 2025, fund balance exceeds twenty-five percent of FY 2025 expenditures.
    - If applicable, why does the agency believe the balance exceeding the 25% guideline should be maintained?
  - Explain any projected negative fund balances.
  - If your agency determines that an adjustment of fees/charges would be advisable, information should be included outlining any agency proposals for making such adjustments.
  - Provide any additional information that will aid in understanding the revenue source(s), purpose, and use of cash, federal and revolving funds.

The following narrative tabs are for use with federal funds and grants only. Include all information for cash and revolving funds in the General Comments tab.

- **Purpose of Grant (Required-Federal Only)**
  - What is the purpose of the grant according to the awarding federal government agency? Include any additional purpose(s) as provided by any other award documentation or agreements between the awarding federal agency and state agency. In other words, what services are made available as a result of the grant?
    - Please attach the federal grant award letter to this narrative tab.
- **Grant Characteristics (Required-Federal Only)**

Please include the following information and any other relevant information:

  - Is the grant one-time or on-going?
    - If one-time, what is the period of the grant?
  - Does the funding support a mandate?
    - If yes, is it a federal mandate, state mandate, or both? Explain as needed.
  - Is a state or local match required?
    - If yes, describe the match requirement.
    - What is the current fund source of the state match?
  - Is a state or local maintenance of effort required?
    - If yes, describe the MOE requirement(s).
    - What is the current fund source of the state MOE?
- **Use of Grant Funds (Required-Federal Only)**
  - Is the grant passed through to another state and/or local public entity or to a private entity or is it used for agency internal operating expenses? Explain as needed.
  - Does use of the grant funds represent aid to individuals, aid to local governments, locally delivered services, state delivered services, local program administration, state program administration, or indirect costs?
- **Grant Future Outlook (Required-Federal Only)**
  - What information is known relative to the availability of federal funding for this grant in the future?
  - Do any known enacted or proposed federal budget proposals or other presidential or congressional plans include a reduction or elimination of this funding?
    - How much is this reduction? Explain as needed.
- **Impact of Potential Reductions (Required-Federal Only)**
  - Describe the impact of proposed changes to this grant award on the programs supported.
    - Include the likely impact on services and your agency's or other entities' ability to meet any mandates, MOE, or other requirements.