When do I submit a CarryForward Budget Revision?

Funds beginning with

12x  Revenue Generating / Break-Even
93x  Renewal and Replacement (R&R)

As a service, Financial Planning processes the following 12x Funds:

124000  TAF
125000  Student Activity Fee (SAF)
125100  Student Activity Fee Recreation
125200  Student Activity Fee Lambuth
125300  Student Activity Fee CRIS Lambuth
126000  FCBE Academic Course Fee
126100  Engineering Academic Course Fee
126200  Art Academic Course Fee
126210  Broadcast & Film / Video Course Fee
126215  Performing Arts Academic Course Fee
126220  Architecture Academic Course Fee
126300  Law Library Fees
126400  UM Online Program Incentive
126500  Nursing Academic Course Fee
126700  Education Academic Course Fee
126800  CSD Academic Course Fee
127033  Access Diversity Scholarship Retention
127340  Lipman School
127733  Campus Recreation Intramural Sports
127790  Sustainable Campus (Green Fee)
127791  Sustainable Campus Lambuth (Green Fee)
In September, after the Accounting Office has completed Year-End Documentation for CarryForward:

1. Documentation for CarryForward
   a) FGITBSR Trial Balance Summary (Print-out Landscape)
      - Current Fund Balance
      - Less: Encumbrance
      - Balance Available for CarryForward
      - Refer to Example: FGITBSR Documentation
   b) FYBR006 Budget Status by Organization (Current Year)
      - Refer to Example: FYBR006 Documentation
   c) SSB SSB Banner Finance Query
      - Refer to Example: SSB Documentation

2. Prepare a paper Budget Revision
   a) Temporary Budget Adjustment BD04 (Current)
      - Effects Only Current Year Budget
      - Refer to Example: BD04 Example 1

   *This entry will be a One-Sided Entry*

Website for Budget Guidelines – CarryForward Process

http://bf.memphis.edu/finance/budget/guidelines.php

*This policy is reviewed annually*

Note: Funds beginning with 2x Restricted CarryForward is processed by the Accounting Office with Grants Accounting
<table>
<thead>
<tr>
<th>Acct Type</th>
<th>Account</th>
<th>Description</th>
<th>Beginning Balance</th>
<th>D/C</th>
<th>Current Balance</th>
<th>D/C</th>
</tr>
</thead>
<tbody>
<tr>
<td>01000</td>
<td>11000</td>
<td>Claim on Cash</td>
<td>14,291.19</td>
<td>D</td>
<td>16,904.11</td>
<td>D</td>
</tr>
<tr>
<td>21000</td>
<td>21000</td>
<td>AP Vendors</td>
<td>0.00</td>
<td>C</td>
<td>0.00</td>
<td>C</td>
</tr>
<tr>
<td>31011</td>
<td>31011</td>
<td>Revenue Control</td>
<td>0.00</td>
<td>C</td>
<td>18,850.00</td>
<td>C</td>
</tr>
<tr>
<td>31013</td>
<td>31013</td>
<td>Budgeted Revenue Control</td>
<td>0.00</td>
<td>D</td>
<td>20,000.00</td>
<td>D</td>
</tr>
<tr>
<td>31021</td>
<td>31021</td>
<td>Expenditure Control</td>
<td>0.00</td>
<td>D</td>
<td>16,237.08</td>
<td>D</td>
</tr>
<tr>
<td>31023</td>
<td>31023</td>
<td>Budgeted Expenditure Control</td>
<td>0.00</td>
<td>C</td>
<td>22,817.50</td>
<td>C</td>
</tr>
<tr>
<td>31041</td>
<td>31041</td>
<td>Encumbrance Control</td>
<td>2,817.50</td>
<td>D</td>
<td>1,100.00</td>
<td>D</td>
</tr>
<tr>
<td>31042</td>
<td>31042</td>
<td>Reserve for Encumbrances</td>
<td>2,817.50</td>
<td>C</td>
<td>1,100.00</td>
<td>C</td>
</tr>
<tr>
<td>31051</td>
<td>31051</td>
<td>Budgeted Change to Net Assets</td>
<td>0.00</td>
<td>C</td>
<td>2,817.50</td>
<td>D</td>
</tr>
<tr>
<td>41000</td>
<td>41000</td>
<td>Unrestricted Net Assets</td>
<td>14,291.19</td>
<td>C</td>
<td>14,291.19</td>
<td>C</td>
</tr>
</tbody>
</table>

* - denotes amount is opposite of Normal Balance

**Total:** ALL ACCOUNTS 0.00 0.00 0.00

Current Fund Balance: 16,904.11

--

Lookup Results Matching Fund 127146

<table>
<thead>
<tr>
<th>Index</th>
<th>Organization</th>
<th>Program</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>410118</td>
<td>Archaeological Field School - AM</td>
<td>207113</td>
<td>Harry the Lion Field Supply</td>
</tr>
<tr>
<td>410122</td>
<td>Archaeological Field School - JP</td>
<td>207117</td>
<td>Harry the Lion Field School</td>
</tr>
</tbody>
</table>

Current Fund Balance 16,904.11

Less: Encumbrances (1,100.00)

Available CarryForward $ 15,804.11

Balance Available for CarryForward $ 15,804.00

Dept - Example 1 Index 410123 $ 2,371.00

Available after Example 1 $ 13,433.00
### Banner Finance ePrint Report:

<table>
<thead>
<tr>
<th>Account Title</th>
<th>Revenue Budget</th>
<th>Actual Revenues</th>
<th>Budget Expenditure</th>
<th>Actual Expenditures</th>
<th>Actual Commitments</th>
<th>Expenditure Bal Avail</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and Services Non Taxable</td>
<td>2,400.00</td>
<td>0.00</td>
<td>2,400.00</td>
<td>0.00</td>
<td>0.00</td>
<td>-29.04</td>
</tr>
<tr>
<td>Credit Card Fees</td>
<td>2,400.00</td>
<td>29.04</td>
<td>-29.04</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>0.00</td>
<td>29.04</td>
<td>-29.04</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>2,400.00</td>
<td>29.04</td>
<td>-29.04</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

- **Budget**
  - Revenue: 2,400.00
  - Operating Expense: 29.04

- **FY11 Y-T-D**
  - Revenue: 2,400.00
  - Operating Expense: 29.04

- **Available Balance**
  - SSB / FYBR006 Available Balance: $2,370.96
  - FY11 Available CarryForward: $2,371.00

---

**Lookup Results for Index 410123: Archaeological Field School - JF**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Organization</th>
<th>Program</th>
<th>Activity</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>127146</td>
<td>Harry the Lion</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>207117</td>
<td>Harry the Lion Field School</td>
<td>2400 (Community Education)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Report Parameters

**Organization Budget Status Report**

**By Account Type**

**Period Ending Jun 30, 2011**

**As of Sep 17, 2011**

<table>
<thead>
<tr>
<th>Chart of Accounts</th>
<th>Account Type</th>
<th>Account Title</th>
<th>Revenue</th>
<th>Salaries and Benefits</th>
<th>Expenses</th>
<th>Transfers</th>
<th>Rollup</th>
</tr>
</thead>
<tbody>
<tr>
<td>University of Memphis</td>
<td>50</td>
<td>Revenue</td>
<td>0.00</td>
<td>-</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Harry the Lion</td>
<td>60</td>
<td>Salaries and Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>29.04</td>
<td>29.04</td>
</tr>
<tr>
<td>Harry the Lion Field School</td>
<td>70</td>
<td>Expenses</td>
<td>0.00</td>
<td>(29.04)</td>
<td>0.00</td>
<td>2370.96</td>
<td>0.00</td>
</tr>
<tr>
<td>All</td>
<td>80</td>
<td>Transfers</td>
<td>-</td>
<td>-</td>
<td>0.00</td>
<td>-</td>
<td>29.04</td>
</tr>
</tbody>
</table>

**Lookup Results for Index 410123: Archaeological Field School - JF**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Organization</th>
<th>Program</th>
<th>Activity</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>127146</td>
<td>207117</td>
<td>2400</td>
<td></td>
<td>Community Education</td>
</tr>
</tbody>
</table>

**CarryForward Amount**: 2,371.00

When Do I submit a CarryForward Budget Revision Tips How To.xlsx

SSB Documentation
Submit completed form to Financial Planning Office, Administration Bldg., Room 273

**Temporary Current Year/This Fiscal Year Request for BD04 Budget Revision**

<table>
<thead>
<tr>
<th>Index</th>
<th>Org Title or Index Title</th>
<th>Fund</th>
<th>Org Code</th>
<th>Program</th>
<th>Activity</th>
<th>Expense Budget Amount +</th>
<th>Expensed Budget Amount -</th>
<th>Revenue Budget Amount -</th>
<th>Expense Budget Amount +</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Archaeological Field School - JF</td>
<td>127146</td>
<td>207117</td>
<td>74000</td>
<td>2400</td>
<td>2.371</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Net Change**

\[ (J-K) - (N-M) \]

**TOTAL**

2.371

**Document Total**

\[ (J+K) + (M+N) \]

2.371

**Expense**  
**Revenue**

The Reason for requesting this revision is as follows:

To request CarryForward Budget from FY2011 into FY2012

Approved

- **Departmental Authority**  
  Date

- **VP Business and Finance**  
  Date

Approved

- **Dean/Director/AVP**  
  Date

- **President**  
  Date

Approved

- **Provost/Vice President**  
  Date

Reviewed

- **Director of Financial Planning**  
  Date

Banner Description:

**Budget CarryForward**

<table>
<thead>
<tr>
<th>BR Number:</th>
<th>Fiscal Year:</th>
<th>Entered by:</th>
<th>Date Entered:</th>
<th>Banner JV Number:</th>
</tr>
</thead>
</table>