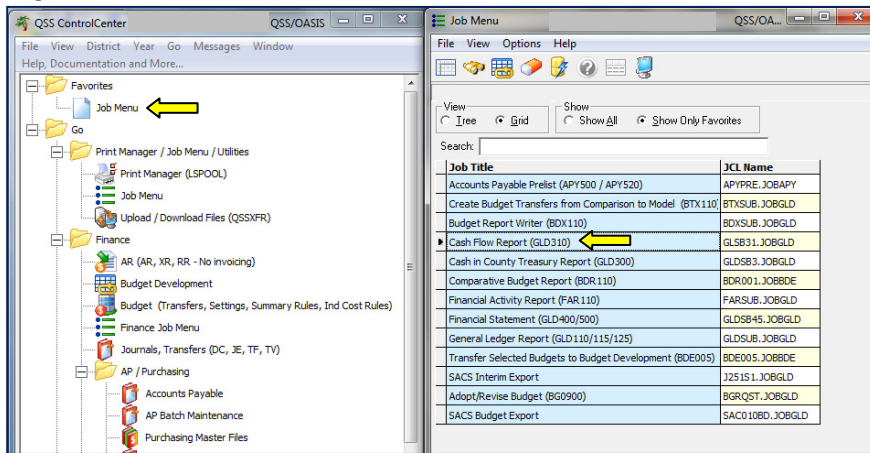


## CASH FLOW PROJECTION

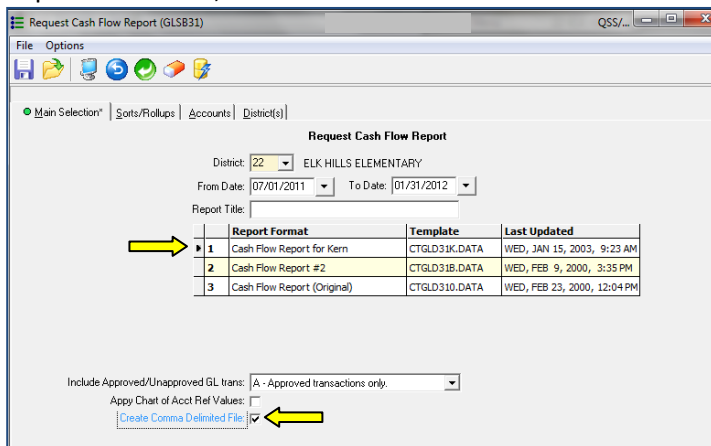
The following reports are needed for the preparation of the Cash Flow Projection using the template:

1. Cash Flow Report (GLD 310) for current year (regular report and comma delimited file).
2. Cash Flow Report (GLD 310) for prior year (regular report and comma delimited file).
3. Copy of prior year Unaudited Actuals, Fund 01, Page 3.
4. Copy of your budget.
5. Budget detail for current year for objects 8010 – 8099.

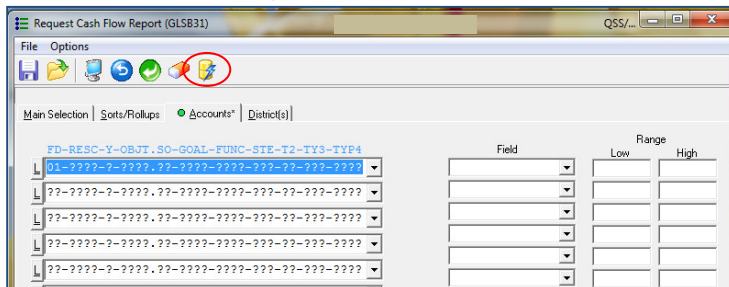
Log on to QSS Control Center. From the main screen, select “Job Menu” then “Cash Flow Report.”



Enter dates for actuals (1<sup>st</sup> Interim 07/01/CY – 10/31/CY; 2<sup>nd</sup> Interim 07/01/CY – 01/31/CY). Select Report Format #1, check Create Comma Delimited File.

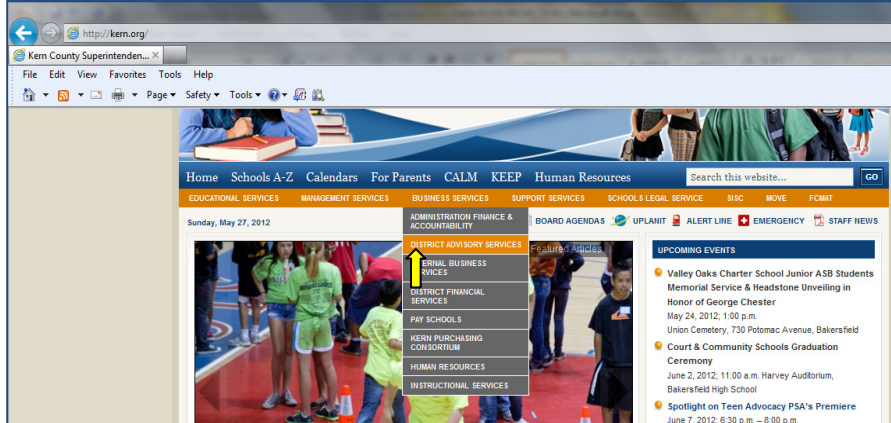


On the “Accounts” tab, enter “01” in the Fund field. Click the “Submit Job”  icon.

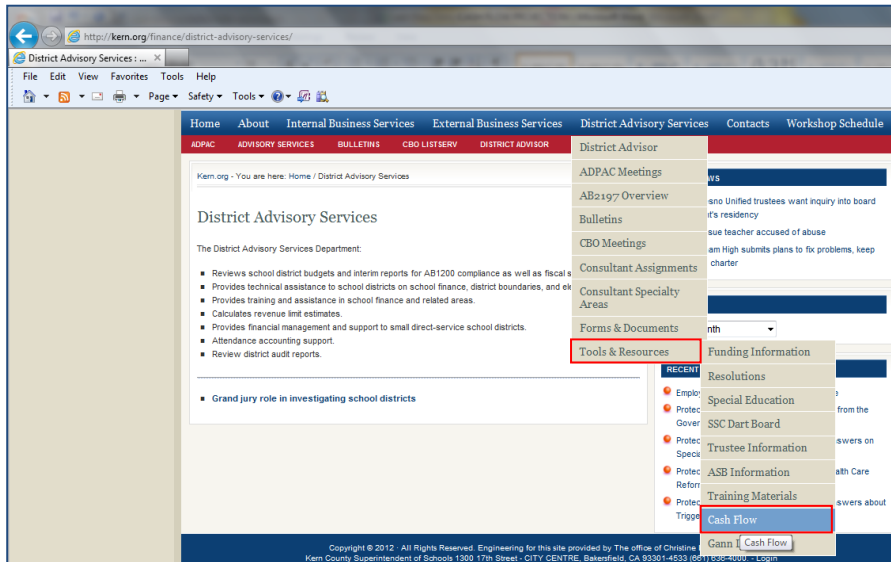


Change year to prior year, and repeat the steps above. Print each of the regular cash flow reports.

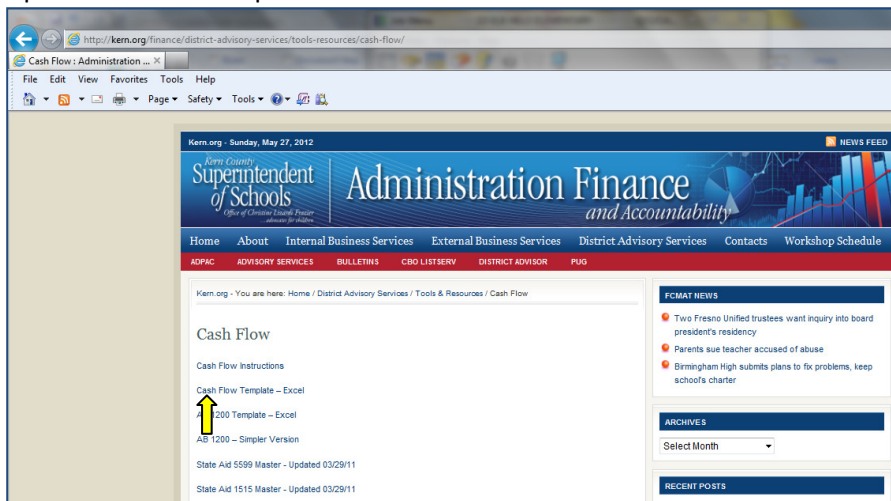
Now open the Cash Flow Projection Template, which can be found at [www.kern.org](http://www.kern.org).  
 Select Business Services > District Advisory Services



Select District Advisory Services > Tools & Resources > Cash Flow.



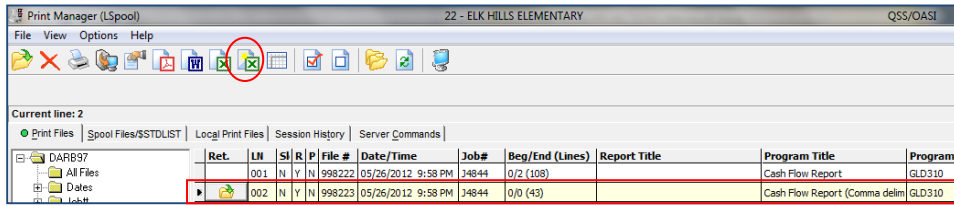
Open Cash Flow Template – Excel.



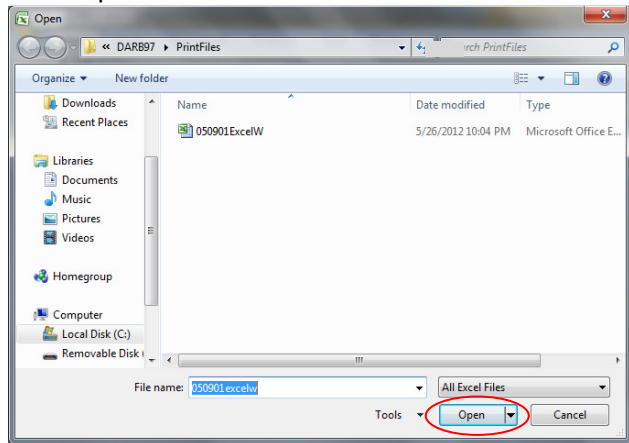
- Click on the “Projected Totals” tab.
- Input the beginning cash balance from the current year Cash Flow Report.
- Using your budget, input the various receipts and disbursement category amounts as indicated. Use the budget detail for objects 8010 – 8099 to breakdown the individual revenue limit sources. Property Tax = Object code 8020-8079; State Aid = 8010-8019; Other = 8080-8099
- If your district has a TRANS, input the amount in both the Receipts and Disbursements sections
- Enter the total of accounts receivable, due from other governments, and due from other funds from your prior year Unaudited Actuals report for Fund 01 on the receivables line in the receipts section.
- Enter the total of accounts payable, due to grantor governments, due to other funds, and deferred revenue from the Unaudited Actuals Report on the liabilities line in the disbursement section.

| Description   | Resource Codes | Object Codes | 2010-11 Unaudited Actuals |                  |                           |
|---|----------------|--------------|---------------------------|------------------|---------------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)   | Total Fund col. A + B (C) |
| <b>G. ASSETS</b>                                    |                |              |                           |                  |                           |
| 1) Cash   |                |              |                           |                  |                           |
| a) in County Treasury                               |                | 9110         | 354,826.45                | (9,141.23)       | 345,684.22                |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                      | 0.00             | 0.00                      |
| b) in Banks   |                | 9120         | 0.00                      | 0.00             | 0.00                      |
| c) in Revolving Fund                                |                | 9130         | 10,000.00                 | 0.00             | 10,000.00                 |
| d) with Fiscal Agent                                |                | 9126         | 0.00                      | 0.00             | 0.00                      |
| e) collections awaiting deposit                     |                | 9140         | 0.00                      | 0.00             | 0.00                      |
| 2) Investments                                      |                | 9150         | 0.00                      | 0.00             | 0.00                      |
| 3) Accounts Receivable                              |                | 9200         | 2,314.28                  | 0.00             | 2,314.28                  |
| 4) Due from Grantor Government                      |                | 9260         | 287,792.62                | 48,885.08        | 336,677.70                |
| 5) Due from Other Funds                             |                | 9310         | 6,179.33                  | 0.00             | 6,179.33                  |
| 6) Stores   |                | 9320         | 0.00                      | 0.00             | 0.00                      |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                      | 0.00             | 0.00                      |
| 8) Other Current Assets                             |                | 9340         | 0.00                      | 0.00             | 0.00                      |
| 9) Fixed Assets                                     |                | 9400         |                           |                  |                           |
| <b>10) TOTAL ASSETS</b>                             |                |              | <b>681,028.38</b>         | <b>39,744.38</b> | <b>720,772.76</b>         |
| <b>H. LIABILITIES</b>                               |                |              |                           |                  |                           |
| 1) Accounts Payable                                 |                | 9500         | 57,096.77                 | 6,117.85         | 63,214.62                 |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                      | 1,795.00         | 1,795.00                  |
| 3) Due to Other Funds                               |                | 9610         | 0.00                      | 0.00             | 0.00                      |
| 4) Current Loans                                    |                | 9640         | 0.00                      | 0.00             | 0.00                      |
| 5) Deferred Revenue                                 |                | 9650         | 0.00                      | 16,935.39        | 16,935.39                 |
| 6) Long-Term Liabilities                            |                | 9660         |                           |                  |                           |
| <b>7) TOTAL LIABILITIES</b>                         |                |              | <b>57,096.77</b>          | <b>17,848.24</b> | <b>74,945.01</b>          |

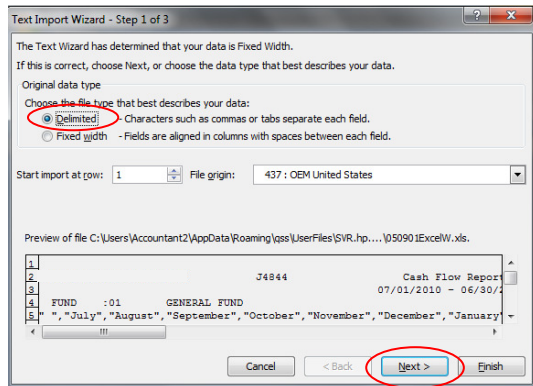
Now, go back to QCC Print Manger and open the comma delimited report. Click the “Excel Wizard” icon.



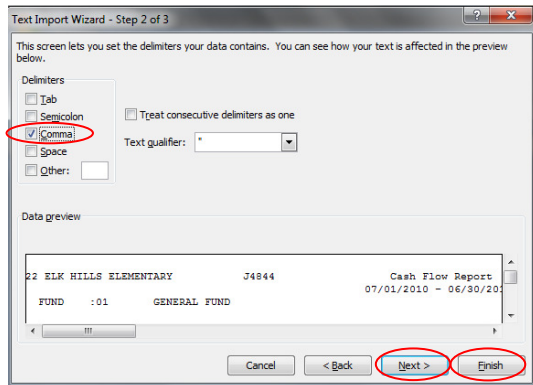
Click “Open.”



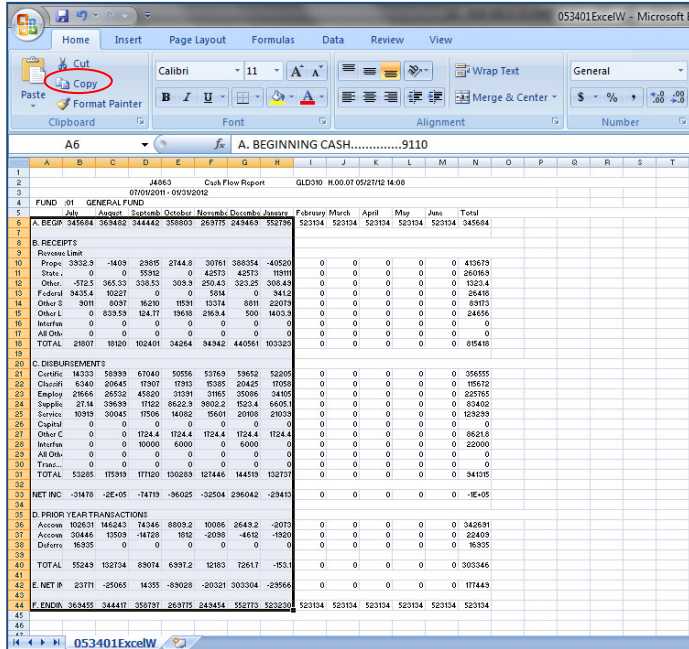
Select “Delimited” and then “Next.”



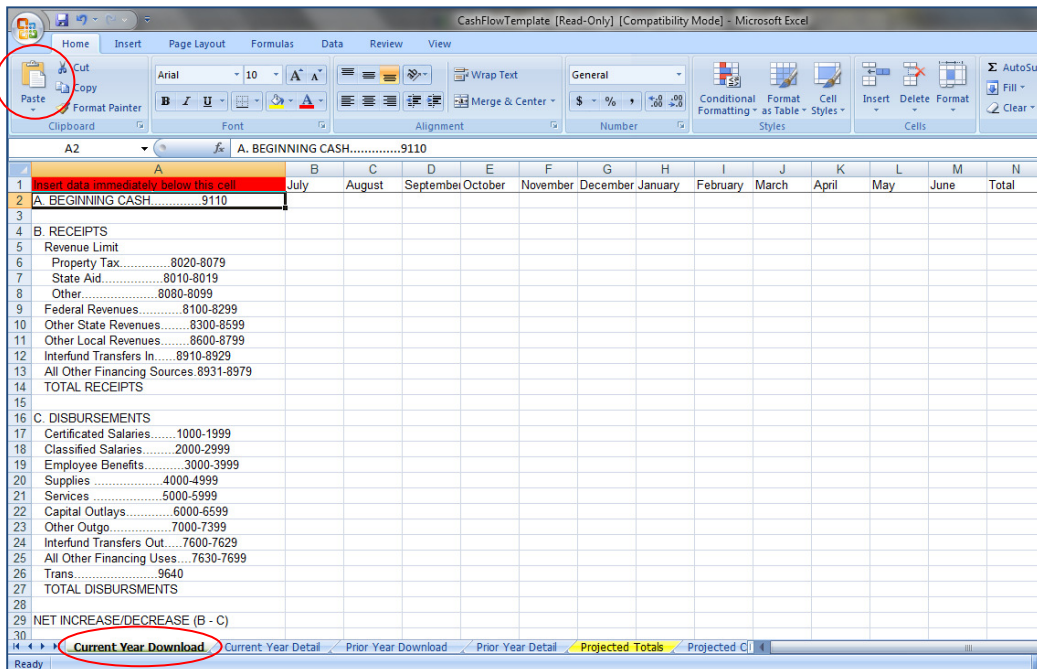
Uncheck “Tab” and check “Comma” then select “Next” then “Finish.”



A new spreadsheet will open containing the downloaded data. Place your cursor in cell A6. Hold the left mouse button down and highlight the months you have actual data for. For First Interim, you will highlight July through October; for Second Interim, you will highlight July through January. Highlight across and down until all of the information is highlighted. Release. Click the “Copy” icon.



Open the Cash Flow Template. Go to the “Current Year Download” tab. Place your cursor in cell A2. Click the “Paste” icon.



The data should flow into the sheet.

|   | July      | August  | September | October | November | December | January | February | March | April | May | June | Total |
|---|-----------|---------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|-------|
| <b>A. BEGINNING CASH</b>                    | 910       | 345684  | 363482    | 344442  | 358803   | 263775   | 249463  | 562796   |       |       |     |      |       |
| <b>B. RECEIPTS</b>                          |           |         |           |         |          |          |         |          |       |       |     |      |       |
| Revenue Limit                               |           |         |           |         |          |          |         |          |       |       |     |      |       |
| Property Tax                                | 3932.87   | -1408.8 | 29815.3   | 2744.62 | 30761.2  | 36834    | -40520  |          |       |       |     |      |       |
| State Aid                                   | 0         | 0       | 65962     | 0       | 42373    | 42573    | 19181   |          |       |       |     |      |       |
| Other                                       | -572.5    | 365.33  | 338.53    | 308.9   | 250.43   | 323.25   | 308.49  |          |       |       |     |      |       |
| Federal Revenues                            | 9435.39   | 10227   | 0         | 0       | 5914     | 0        | 8412    |          |       |       |     |      |       |
| Other State Revenues                        | 3011      | 6037    | 1629      | 1936.7  | 13274    | 881      | 22078.6 |          |       |       |     |      |       |
| Other Local Revenues                        | 0         | 839.59  | 124.77    | 19618.3 | 21634.2  | 500      | 1403.32 |          |       |       |     |      |       |
| Interfund Transfers In                      | 0         | 0       | 0         | 0       | 0        | 0        | 0       |          |       |       |     |      |       |
| All Other Financing Sources                 | 0         | 0       | 0         | 0       | 0        | 0        | 0       |          |       |       |     |      |       |
| <b>TOTAL RECEIPTS</b>                       | 21806.8   | 18120.1 | 102401    | 34263.7 | 94942    | 44056    | 103223  |          |       |       |     |      |       |
| <b>C. DISBURSEMENTS</b>                     |           |         |           |         |          |          |         |          |       |       |     |      |       |
| Certificated Salaries                       | 14333.3   | 58999.2 | 67040.1   | 50556.3 | 53769.1  | 59652    | 52205.5 |          |       |       |     |      |       |
| Classified Salaries                         | 6340.04   | 20844.7 | 17906.6   | 17912.8 | 15384.5  | 20425.2  | 17057.8 |          |       |       |     |      |       |
| Employee Benefits                           | 21655.6   | 28521.6 | 45520.4   | 31360.9 | 2184.9   | 35086.1  | 34105.1 |          |       |       |     |      |       |
| Supplies                                    | 4000.4999 | 2714    | 28693.3   | 17522.1 | 69222.91 | 8002.22  | 1924.4  | 6009.1   |       |       |     |      |       |
| Services                                    | 5000.5999 | 10918.7 | 30044.8   | 17506.1 | 14081.7  | 15601    | 20081.1 | 21038.7  |       |       |     |      |       |
| Capital Outlays                             | 0         | 0       | 0         | 0       | 0        | 0        | 0       | 0        |       |       |     |      |       |
| Other Outlays                               | 0         | 0       | 0         | 1724.95 | 1724.95  | 1724.95  | 1724.95 |          |       |       |     |      |       |
| Interfund Transfers Out                     | 0         | 0       | 10000     | 6000    | 6000     | 0        | 0       |          |       |       |     |      |       |
| All Other Financing Uses                    | 0         | 0       | 0         | 0       | 0        | 0        | 0       |          |       |       |     |      |       |
| Transfers                                   | 0         | 0       | 0         | 0       | 0        | 0        | 0       |          |       |       |     |      |       |
| <b>TOTAL DISBURSEMENTS</b>                  | 53284.8   | 176919  | 177120    | 100289  | 127446   | 144519   | 127237  |          |       |       |     |      |       |
| <b>NET INCREASE/DECREASE (B - C)</b>        | -31478    | -167799 | -74719    | -66025  | -32504   | 296042   | -22410  |          |       |       |     |      |       |
| <b>D. PRIOR YEAR TRANSACTIONS</b>           |           |         |           |         |          |          |         |          |       |       |     |      |       |
| Accounts Receivable                         | 102631    | 146343  | 74346     | 8909.21 | 80065.7  | 2648.9   | -3073.3 |          |       |       |     |      |       |
| Accounts Payable                            | 30446.4   | 13508.8 | -14723    | 1911.98 | -2097.5  | -4612.5  | -1920.2 |          |       |       |     |      |       |
| Deferred Revenue                            | 16335.4   | 0       | 0         | 0       | 0        | 0        | 0       |          |       |       |     |      |       |
| <b>TOTAL PRIOR YEAR TRANSACTION</b>         | 85248.9   | 132734  | 89074     | 6997.23 | 12183.2  | 72616.7  | -1531   |          |       |       |     |      |       |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b> | 23770.3   | -29068  | 14355     | -89028  | -20321   | 303304   | -29668  |          |       |       |     |      |       |
| <b>F. ENDING CASH (A + E)</b>               | 368485    | 344417  | 358797    | 269776  | 249454   | 552773   | 523236  |          |       |       |     |      |       |

Open the worksheet “Current Year Detail. You will see that the known actual data has flowed into the appropriate categories. Verify ending balance totals from your cash flow report to the ending balances displayed on “Current Year Detail.” They can be off due to rounding.

|                             | JULY    | AUGUST   | SEPTEMBER | OCTOBER  | NOVEMBER | DECEMBER | JANUARY  | FEBRUARY | MARCH   | APRIL   | MAY     | JUNE    | TOTAL   |
|-----------------------------|---------|----------|-----------|----------|----------|----------|----------|----------|---------|---------|---------|---------|---------|
| <b>A. BEGINNING CASH</b>    | 910     | 393,768  | 368,702   | 383,058  | 284,030  | 273,709  | 571,013  | 547,447  | 547,447 | 547,447 | 547,447 | 547,447 | 369,398 |
| <b>B. RECEIPTS</b>          |         |          |           |          |          |          |          |          |         |         |         |         |         |
| Revenue Limit               |         |          |           |          |          |          |          |          |         |         |         |         |         |
| Property Tax                | 3,933   | (14,091) | 29,815    | 2,745    | 30,761   | 36,834   | (40,520) | 0        | 0       | 0       | 0       | 0       | 413,673 |
| State Aid                   | 0       | 0        | 65,962    | 0        | 42,373   | 42,573   | 19,181   | 0        | 0       | 0       | 0       | 0       | 260,169 |
| Other                       | (573)   | 365      | 339       | 309      | 250      | 323      | 308      | 0        | 0       | 0       | 0       | 0       | 1,332   |
| Federal Revenues            | 9,435   | 10,227   | 0         | 0        | 5,914    | 0        | 8,412    | 0        | 0       | 0       | 0       | 0       | 26,417  |
| Other State Revenues        | 3,011   | 6,037    | 16,290    | 19,367   | 13,274   | 881      | 22,079   | 0        | 0       | 0       | 0       | 0       | 93,170  |
| Other Local Revenues        | 0       | 840      | 125       | 19,618   | 21,634   | 500      | 1,404    | 0        | 0       | 0       | 0       | 0       | 24,656  |
| Interfund Transfers In      | 0       | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0       | 0       | 0       | 0       |
| All Other Financing Sources | 0       | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0       | 0       | 0       | 0       |
| <b>TOTAL RECEIPTS</b>       | 102,589 | 146,243  | 74,346    | 8,809    | 10,096   | 2,543    | (2,073)  | 0        | 0       | 0       | 0       | 0       | 342,551 |
| <b>C. DISBURSEMENTS</b>     |         |          |           |          |          |          |          |          |         |         |         |         |         |
| Certificated Salary         | 14,333  | 58,999   | 67,040    | 50,556   | 53,769   | 59,652   | 52,205   | 0        | 0       | 0       | 0       | 0       | 356,554 |
| Classified Salary           | 6,340   | 20,845   | 17,907    | 17,913   | 15,385   | 20,425   | 17,058   | 0        | 0       | 0       | 0       | 0       | 115,673 |
| Employee Benefits           | 21,656  | 28,522   | 45,520    | 31,361   | 21,849   | 35,086   | 34,105   | 0        | 0       | 0       | 0       | 0       | 225,165 |
| Supplies                    | 4,001   | 2,714    | 28,693    | 17,522   | 6,923    | 8,002    | 1,523    | 6,009    | 0       | 0       | 0       | 0       | 83,401  |
| Services                    | 5,001   | 10,919   | 30,045    | 17,506   | 14,082   | 15,601   | 20,081   | 21,039   | 0       | 0       | 0       | 0       | 129,300 |
| Capital Outlays             | 0       | 0        | 0         | 1,724    | 1,724    | 1,724    | 1,724    | 0        | 0       | 0       | 0       | 0       | 6,820   |
| Other Outlays               | 0       | 0        | 0         | 1,724    | 1,724    | 1,724    | 1,724    | 0        | 0       | 0       | 0       | 0       | 6,820   |
| Interfund Transfers Out     | 0       | 0        | 10,000    | 6,000    | 6,000    | 0        | 0        | 0        | 0       | 0       | 0       | 0       | 32,000  |
| All Other Financing Uses    | 0       | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0       | 0       | 0       | 0       |
| Transfers                   | 0       | 0        | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0       | 0       | 0       | 0       |
| <b>TOTAL DISBURSEMENTS</b>  | 47,382  | 133,509  | 147,231   | 1,812    | (2,039)  | (4,512)  | (1,920)  | 0        | 0       | 0       | 0       | 0       | 339,245 |
| <b>D. NET CASH FLOW</b>     | 23,770  | (25,064) | 14,355    | (89,028) | (20,321) | 303,304  | (28,561) | 0        | 0       | 0       | 0       | 0       | 177,449 |
| <b>E. ENDING CASH</b>       | 368,485 | 344,417  | 358,797   | 269,776  | 249,454  | 552,773  | 523,236  | 547,447  | 547,447 | 547,447 | 547,447 | 547,447 | 547,447 |

Repeat the above steps to download and paste the prior year cash flow data into the “Prior Year Download” tab.

The worksheet, “Prior Year Download” must contain data ONLY for the months that you wish to project. You must erase data for the months that do NOT need to be projected. If you do not, the spreadsheet

will not calculate correctly. If you are preparing the first interim report which ends on 10/31/CY, you will need to erase data for the months of July through October. If you are preparing the second interim report which ends on 01/31/CY, you will need to erase data for the months of July through January. Highlight the unneeded data. Hit the delete button on your keyboard.

|   | July | August | September | October | November | December | January | February | March   | April   | May     | June    | Total   |        |
|---|------|--------|-----------|---------|----------|----------|---------|----------|---------|---------|---------|---------|---------|--------|
| A. BEGINNING CASH                           | 310  |        |           |         |          |          |         |          | 369567  | 316301  | 253224  | 510971  | 409122  | 369567 |
| <b>B. RECEIPTS</b>                          |      |        |           |         |          |          |         |          |         |         |         |         |         |        |
| Revenue Limit                               |      |        |           |         |          |          |         |          |         |         |         |         |         |        |
| Property Tax                                |      |        |           |         |          |          |         | 15702.9  | 8489.44 | 231890  | 16192   | 26620.2 | 538105  |        |
| State Aid                                   |      |        |           |         |          |          |         | 7128     | 0       | 113617  | 13377   | 254894  | 511455  |        |
| Other                                       |      |        |           |         |          |          |         | 328.97   | -1201.7 | -427.9  | -453.77 | -416.29 | -2618.5 |        |
| Federal Revenues                            |      |        |           |         |          |          |         | 2397     | 25395   | 0       | 0       | 0       | 3171.81 |        |
| Other State Revenues                        |      |        |           |         |          |          |         | 12073.3  | 7862    | 14562   | 4339    | 81463.1 | 205382  |        |
| Other Local Revenues                        |      |        |           |         |          |          |         | -72.94   | 9134    | 766.21  | 35.63   | -5596.8 | 1776    |        |
| Intertial Transfers In                      |      |        |           |         |          |          |         | 0        | 0       | 0       | 0       | 0       | 0       |        |
| All Other Financing Sources                 |      |        |           |         |          |          |         | 0        | 0       | 0       | 0       | 0       | 0       |        |
| <b>TOTAL RECEIPTS</b>                       |      |        |           |         |          |          |         | 37247.2  | 41236.7 | 360406  | 2305.96 | 368098  | 1422093 |        |
| <b>C. DISBURSEMENTS</b>                     |      |        |           |         |          |          |         |          |         |         |         |         |         |        |
| Certificated Salaries                       |      |        |           |         |          |          |         | 38881.4  | 39458.9 | 40096.3 | 38886.2 | 48848.3 | 482206  |        |
| Classified Salaries                         |      |        |           |         |          |          |         | 1474     | 1472.9  | 15959.9 | 13323.6 | 8080.2  | 62257   |        |
| Employee Benefits                           |      |        |           |         |          |          |         | 25623.3  | 25467.6 | 25611.7 | 22369   | 25664.1 | 282895  |        |
| Supplies                                    |      |        |           |         |          |          |         | 6428.22  | 7274.28 | 5735.03 | 5279.08 | 25045.7 | 105272  |        |
| Services                                    |      |        |           |         |          |          |         | 2825.99  | 16245.4 | 19590.1 | 172914  | 29022   | 175247  |        |
| Capital Outlays                             |      |        |           |         |          |          |         | 0        | 3000    | 0       | 0       | -3000   | 0       |        |
| Other Outgo                                 |      |        |           |         |          |          |         | 1974.78  | 1974.78 | 1974.78 | 1974.78 | 1974.78 | 39780.8 |        |
| Intertial Transfers Out                     |      |        |           |         |          |          |         | 5.52     | 0       | 0       | -6178.3 | 8195.74 | 0       |        |
| All Other Financing Uses                    |      |        |           |         |          |          |         | 0        | 0       | 0       | 0       | 0       | 0       |        |
| Trans                                       |      |        |           |         |          |          |         | 0        | 0       | 0       | 0       | 0       | 0       |        |
| <b>TOTAL DISBURSEMENTS</b>                  |      |        |           |         |          |          |         | 90123.2  | 110004  | 104128  | 107732  | 196358  | 1237766 |        |
| <b>NET INCREASE/DECREASE (B - C)</b>        |      |        |           |         |          |          |         | -52876   | -68767  | 256280  | -101426 | 223740  | 188327  |        |
| <b>D. PRIOR YEAR TRANSACTIONS</b>           |      |        |           |         |          |          |         |          |         |         |         |         |         |        |
| Accounts Receivable                         |      |        |           |         |          |          |         | 0        | 3093    | 0       | 0       | -34826  | -217700 |        |
| Accounts Payable                            |      |        |           |         |          |          |         | -609.92  | -2606.7 | -1357.2 | 322.7   | -3171.9 | -11930  |        |
| Deferred Revenues                           |      |        |           |         |          |          |         | 0        | 0       | 0       | 0       | -69395  | 6971.23 |        |
| <b>TOTAL PRIOR YEAR TRANSACTIONS</b>        |      |        |           |         |          |          |         | 609.92   | 5693.69 | 1367.22 | -322.7  | -283178 | -212641 |        |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b> |      |        |           |         |          |          |         | -52266   | -63068  | 257637  | -101749 | -63438  | -24314  |        |
| <b>F. ENDING CASH (A + E)</b>               |      |        |           |         |          |          |         | 316301   | 253224  | 510971  | 409122  | 345684  | 345684  |        |

Open the worksheet "Prior Year Detail". You will see that the data has flowed into the appropriate categories. This data will be used to calculate percentages for future months. Place your cursor in cell C9. Type in the beginning balance of the first month that shows data. That will enable you to check ending balances from this sheet against your cash flow report. Balances may be off due to rounding.

|                                 | JULY   | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH   | APRIL   | MAY    | JUNE     | TOTAL    |
|---------------------------------|--------|--------|-----------|---------|----------|----------|---------|----------|---------|---------|--------|----------|----------|
| 9 Beginning Cash                | 368567 | 368567 | 368567    | 368567  | 368567   | 368567   | 368567  | 368567   | 316301  | 253223  | 510889 | 409120   | 368567   |
| <b>B. RECEIPTS</b>              |        |        |           |         |          |          |         |          |         |         |        |          |          |
| Revenue Limit                   | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 15703   | 8489    | 231890 | (16192)  | 265200   |
| Property Tax                    | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 7128    | 0       | 11617  | 13377    | 254894   |
| State Aid                       | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 329     | (1202)  | (428)  | (454)    | (418)    |
| Other                           | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 2397    | 25395   | 0      | 0        | 3172     |
| Federal Revenues                | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 12073   | 7862    | 14562  | 4339     | 81483    |
| Other State Revenues            | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | (73)    | 92      | 766    | 36       | (5599)   |
| Other Local Revenues            | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 0       | 0       | 0      | 0        | (4778)   |
| Intertial Transfers In          | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 0       | 0       | 0      | 0        | 0        |
| All Other Financing Sources     | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 0       | 0       | 0      | 0        | 0        |
| TRANS                           | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 0       | 0       | 0      | 0        | 0        |
| Receivables                     | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 3093    | 0       | 0      | 0        | (341826) |
| <b>Total Receipts</b>           | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 37247   | 44329   | 360407 | 2306     | 24272    |
| <b>C. DISBURSEMENTS</b>         |        |        |           |         |          |          |         |          |         |         |        |          |          |
| Certificated Salary             | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 38881   | 39459   | 40096  | 38888    | 46843    |
| Classified Salary               | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 1474    | 1473    | 15060  | 13330    | 16380    |
| Benefits                        | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 25623   | 25468   | 25612  | 22369    | 25664    |
| Supplies                        | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 6428    | 7274    | 5735   | 5279     | 25046    |
| Services                        | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 2826    | 16245   | 19590  | 17291    | 29022    |
| Capital Outlays                 | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 0       | 3000    | 0      | 0        | (3000)   |
| Other Outgo                     | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 1975    | 1975    | 1975   | 1975     | 3875     |
| Intertial Transfers Out         | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 5       | 0       | 0      | 0        | (6178)   |
| All Other Financing Uses        | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 0       | 0       | 0      | 0        | 0        |
| TRANS Payments                  | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 0       | 0       | 0      | 0        | 0        |
| Liabilities (including Def Rev) | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | (819)   | (2607)  | (1367) | 323      | (46844)  |
| Other Adjustments               | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 0       | 0       | 0      | 0        | (52899)  |
| <b>Total Disbursements</b>      | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | 89513   | 107397  | 102771 | 104095   | 81770    |
| <b>Cash Flow</b>                | 0      | 0      | 0         | 0       | 0        | 0        | 0       | 0        | (52266) | (63068) | 257636 | (101749) | (63439)  |
| <b>Ending Cash</b>              | 368567 | 368567 | 368567    | 368567  | 368567   | 368567   | 368567  | 368567   | 316301  | 253223  | 510889 | 409120   | 345682   |

Click on the "Projected Cash Flow" tab. Choose first or second interim by putting an X in the appropriate box. Type in your district name by the district designation. Enter the appropriate year and "Actuals to" date.

Verify the beginning balance, ending cash balances for each month with actuals, and that the total column matches budget amounts. Revenues and expenditures are entered manually into SACS.

|                            | JULY    | AUGUST  | SEPTEMBER | OCTOBER   | NOVEMBER | DECEMBER | JANUARY  | FEBRUARY | MARCH    | APRIL   | MAY       | JUNE    | ACCRUAL | TOTAL     |
|----------------------------|---------|---------|-----------|-----------|----------|----------|----------|----------|----------|---------|-----------|---------|---------|-----------|
| <b>A. BEGINNING CASH</b>   | 344,993 | 350,763 | 343,762   | 310,059   | 294,039  | 273,799  | 577,010  | 547,447  | 461,956  | 346,917 | 597,911   | 497,490 | 775,544 | 344,993   |
| <b>B. RECEIPTS</b>         |         |         |           |           |          |          |          |          |          |         |           |         |         |           |
| Property Tax               | 2,932   | (1,499) | 29,415    | 2,745     | 26,711   | 311,354  | (69,520) | 19,795   | 5,334    | 156,461 | (11,531)  | 16,299  |         | 594,556   |
| State Aid                  | 0       | 0       | 55,410    | 0         | 42,273   | 42,273   | 19,111   | 19,556   | 0        | 199,576 | 22,448    | 427,247 |         | 910,542   |
| Other                      | (973)   | 215     | 339       | 339       | 339      | 321      | 203      | 223      | (339)    | (339)   | (339)     | (339)   |         | (187)     |
| Federal/State              | 14,528  | 19,227  | 0         | 0         | 5,934    | 0        | 441      | 411      | 5,814    | 0       | 0         | 0       |         | 24,934    |
| Other State Revenue        | 5,911   | 6,097   | 16,210    | 15,991    | 15,374   | 5,191    | 22,079   | 5,244    | 3,415    | 6,325   | 2,145     | 39,094  |         | 145,636   |
| Other Local Revenue        | 0       | 0       | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0         | 0       |         | 0         |
| Interest/Finance Fee       | 0       | 0       | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0         | 0       |         | 0         |
| Other Finance Expense      | 0       | 0       | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0         | 0       |         | 0         |
| TRANSF                     | 0       | 0       | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0         | 0       |         | 0         |
| Receipts/Other             | 162,629 | 166,242 | 74,246    | 8,399     | 19,091   | 2,649    | (2,073)  | 0        | (222)    | 0       | 0         | 2,472   |         | 345,461   |
| <b>TOTAL RECEIPTS</b>      | 124,437 | 114,263 | 176,747   | 45,973    | 195,027  | 441,210  | 191,289  | 23,999   | 14,800   | 197,994 | 14,224    | 479,999 |         | 2,044,237 |
| <b>C. DISBURSEMENTS</b>    |         |         |           |           |          |          |          |          |          |         |           |         |         |           |
| Contract/Other             | 14,323  | 51,999  | 67,800    | 59,894    | 52,744   | 59,652   | 52,209   | 42,416   | 42,219   | 43,943  | 41,443    | 91,773  |         | 519,234   |
| Contract/Other             | 1,349   | 26,445  | 17,907    | 17,910    | 15,395   | 29,425   | 17,053   | 19,495   | 19,494   | 19,999  | 17,542    | 24,444  |         | 219,527   |
| Employee Salary            | 25,645  | 26,252  | 45,120    | 31,591    | 31,962   | 26,091   | 34,995   | 24,499   | 24,917   | 34,291  | 29,026    | 34,461  |         | 292,249   |
| Supplies                   | 27      | 39,899  | 17,322    | 3,623     | 3,892    | 1,523    | 1,495    | 2,912    | 2,422    | 2,364   | 3,721     | 19,962  |         | 104,999   |
| Services                   | 16,799  | 20,085  | 17,894    | 14,612    | 15,491   | 29,199   | 23,079   | 2,431    | 16,432   | 15,469  | 16,771    | 24,911  |         | 219,716   |
| Capital Outlay             | 0       | 0       | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0         | 0       |         | 0         |
| Other Outlay               | 0       | 0       | 1,754     | 1,754     | 1,754    | 1,754    | 1,754    | 6,223    | 6,223    | 6,223   | 6,223     | 6,223   |         | 39,316    |
| Interest/Finance Out       | 0       | 0       | 19,000    | 6,800     | 0        | 1,600    | 0        | (3)      | 0        | 0       | 0         | 2,977   |         | 24,974    |
| Interest/Finance Inflow    | 0       | 0       | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0         | 0       |         | 0         |
| TRANSF Payments            | 0       | 0       | 0         | 0         | 0        | 0        | 0        | 0        | 0        | 0       | 0         | 0       |         | 0         |
| Liability (Outlay/Inflow)  | 47,312  | 13,509  | (14,723)  | 1,152     | (2,093)  | (4,610)  | (1,920)  | 510      | 2,226    | 1,153   | (279)     | 43,345  |         | 143,382   |
| <b>TOTAL DISBURSEMENTS</b> | 106,647 | 119,429 | 162,291   | 152,991   | 123,241  | 129,996  | 129,716  | 106,994  | 102,919  | 123,832 | 114,624   | 192,991 |         | 633,191   |
| <b>D. NET CASH FLOW</b>    | 17,790  | (3,166) | 114,456   | (119,932) | (28,202) | 311,214  | (38,427) | 17,503   | (88,113) | 174,162 | (100,399) | 286,517 |         | 411,046   |
| <b>E. ENDING CASH</b>      | 362,783 | 347,597 | 462,018   | 342,086   | 323,887  | 577,010  | 547,447  | 461,956  | 346,917  | 597,911 | 497,490   | 775,544 |         | 362,783   |