

## Using the Cash Flow Excel Template

Reports needed for preparation of Cash Flow:

1. SACS Cash Flow Report (Comma Delimited) for current year months that have actuals. (see attachment #1 for creating this file)
2. SACS Cash Flow Report (Regular) for current year months that have actuals. (see attachment #1)
3. SACS Cash Flow Report (Comma Delimited) for prior year information for projection. (see attachment #2 for creating this file)
4. SACS Cash Flow Report (Regular) for prior year information. (see attachment #1)
5. Copy of prior year unaudited actuals, page 3, Fund 01, SACS format.
6. Copy of your budget. If you are preparing a cash flow for 1<sup>st</sup> or 2<sup>nd</sup> interim, you will need column D budget figures. If you are preparing this for any other time you will need your current budget figures.
7. Budget report writer for current year ending 10/31/CY or 1/31/CY (depending on which interim report you are preparing) for objects 8010 – 8099.

After you have the above reports, you are ready to open the Cash Flow workbook. The workbook contains seven worksheets:

1. Projected Cash Flow (protected)
2. Current Year Download
3. Current Year Detail (protected)
4. Prior Year Download
5. Prior Year Detail (protected)
6. Projected Totals (entry areas unprotected)
7. Ratio Calculation (protected)

This workbook is designed for user input into the spreadsheets “Current Year Download”, “Prior Year Download” and entry areas of “Projected Totals”. It will use “actual” information for the months that are known and will project based upon last year’s data for months in the future. The file has been saved in the version Microsoft Excel 5.0/95 Workbook in the hope that it will accommodate most of our districts.

### Instructions

1. Open Excel.
2. Open the Cash flow workbook.
3. Click on the worksheet “Projected Totals”.
4. Input your 7/1/CY beginning cash balance from the printed current year cash flow report into the Total Projected Budget Column.
5. Using your budget input the various receipts and disbursement category amounts as indicated. Use the budget report writer for objects 8010 – 8099 to breakdown the individual revenue limit sources.
6. If you are a district with a TRANS, obtain the amount of money deposited into the county treasury for your TRANS. Input that number in **BOTH** the receipts **AND** disbursements

TRANS lines. Your projected ending cash for the year will be reflected on line E of the projected total spreadsheet. **IF YOU ARE PART OF THE PIPER JAFFRAY TRANS AND YOU DO NOT BOOK ENTRIES IN OBJECTS 9135 AND 9640 FOR THE TRANSACTION, SKIP THIS INSTRUCTION.**

7. Use the receivable amount plus any “due from” amount from your prior year Unaudited Actuals Fund 01 for the amount to be placed in the receivables cell in the receipts section. Add the liability amounts and deferred revenue together and place in the disbursement section.
8. At the top of your screen click on File and choose Open. Find the “Current Year Download” file and double click to open it. (You will need to click on the dialog box “files of Type” and change the setting to “all files.”)
9. The Text Import Wizard will appear. There will be three screens to complete. On screen one click on “Delimited” then “Next” at the bottom of the box. On screen two make sure “Comma” is the only selection made and click “Next”. On screen three click on “Finish”.
10. A new spreadsheet will open containing the downloaded data. Place your cursor in cell A8. Hold the left mouse button down and highlight across until you run out of data to highlight, then pull your cursor down until all of the information is highlighted. Release.
11. Click “Edit” at the top of your screen and select “Copy”.
12. Click on “Window” at the top of your screen and move back to the Cash Flow template.
13. Go to the “Current Year Download” worksheet.
14. Place your cursor in cell A2.
15. Click “Edit” at the top of the screen and select “Paste”. The data should flow into the sheet. 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. We will now transfer the prior year data so the worksheet can create percentages to project future months.
16. At the top of your screen click on “File” and choose “Open”. Find the “Prior Year Download” file and click to open it. You may have to change the dialog box to reflect all files.
17. The Text Import Wizard will appear. There will be three screens to complete. On screen one click on “Delimited” then “Next” at the bottom of the box. On screen two make sure “Comma” is the only selection made and click “Next”. On screen three click on “Finish”.
18. A new spreadsheet will open containing the downloaded data. **IF YOU HAD OUT OF RANGE REVENUE OR DISBURSEMENTS, DELETE THOSE LINES FROM THIS SPREADSHEET NOW.** Place your cursor in cell A8. Hold the left mouse button down and highlight across until you run out of data to highlight, then pull your cursor down until all of the information is highlighted. Release.

19. Click "Edit" at the top of your screen and select "Copy".
20. Click on "Window" at the top of your screen and move back to the Cash Flow template.
21. Go to the "Prior Year Download".
22. Place your cursor in cell A2.
23. Click "Edit" at the top of the screen and select "Paste". The data should flow into the sheet.
24. This step is very important. **The worksheet, "Prior Year Download" must contain data ONLY for the months that you wish to project.** If you are preparing the first interim report, which ends on 10/31/CY, you need to project from 11/01/PY through 06/30/PY. If you are preparing the second interim report, which ends, on 01/31/CY you need to project 02/01/PY through 06/30/PY. **You must erase the data for the months that do NOT need to be projected. If you do not, the spreadsheet will not calculate correctly. For first interim this would be July through October. For second interim this would be July through January. Highlight the unneeded data. Click "Edit", "Clear", and then "Contents".**
25. Open the worksheet "Prior Year Detail". Data should have flowed into the sheet. You will see that the transferred data has flowed into the appropriate categories. This data will be used to calculate percentages for future month. 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. If you had out of range revenue or disbursements, these balances will not match and of course rounding is a consideration.
26. Click on the worksheet "Projected Cash Flow". Choose first or second interim by putting an X in the appropriate box. Type in your district name by the district designation.
27. Print the worksheet "Projected Cash Flow". The following should be verified.
  - a. Beginning Balance
  - b. Totals of each budget category
  - c. TRANS receipts and disbursements balancing to zero.
  - d. Accuracy of projected ending balance. Does it match E on the worksheet "Projected Totals"?
  - e. Monthly ending balances for months that have actuals (for first interim months July through October balances should match. For second interim, months July through January should match.

Monthly ending amounts could be off due to rounding by two to nine dollars. I would not invest my time in looking for an amount less than 25 dollars. This workbook can be used for first and second Interim or at anytime you need to project cash flow.