Release 1.0 - March 5, 2004

This cash flow template is designed to allow the district to create a cash flow analysis of the General Fund
the Debt Service Fund for any given year.
The 'CashFlow91' worksheet is for those districts that have a 9/1 - 8/31 fiscal year, and the 'CashFlow71'
worksheet is for those districts that have a 71/ - 6/30 fiscal year. There are corresponding graph workshee
for the two different fiscal years.

Thanks to Gary Barker, field service agent at ESC 12 for creating the original shell. I made some changes based on suggestions from Tom Canby and Dr. Flathouse at TEA. I also took the liberty of making some cosmetic changes to Gary's shell, adding the last two columns, and displaying the graphs.

Omar Garcia
ESC XIII

Release 2.0 - March 15, 2004

A 'Data Entry - FSF' worksheet has been added. Once the required data are entered, the monthly payment
from the Foundation School Fund will automatically load onto the 'CashFlow91' and 'CashFlow71' worksh
This worksheet does not have to be completed unless the user wants to have the FSF payments loaded.

Release 3.0 - March 29, 2004

There was a wrong cell reference in Cell L54 of the 'CashFlow91' and 'CashFlow71' worksheets. It has bee
fixed.

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Release 4.0 REVISED 7/22/2007

Gary and Woody have made some revisions to the 3.0 Cash Flow Template to make a "Short Form". This form will be useful for monthly updates to your board as it will not contain confusing data entries as investments are moved in and out.

Determine your *Beginning Cash Balance* for September/July and add "projected" revenues and expenses. As you reconcile each month, place a "x" in the box to the left of 'Projected" to high light the column and change entries to "Actual".

You may remove the protection and add/delete to modify for your district needs.

Use the "Data Entry - FSF" sheet to enter data needed to calculate "projected" Foundation & Available fun

BE SURE TO CHECK THE TEA "FOUNDATION SCHOOL PAYMENT LEDGER" WEB SITE MONTHLY AND UPDATE YOUR DISTRICT'S FOUNDATION AND AVAILABLE PAYMENTS
http://www.tea.state.tx.us/school.finance/funding/sofweb7.html
Scroll down to 2007 - 2008 Payment Ledger

Since TEA is making "Current Year Adjustments" to the Foundation Payment Schedule, districts need to reconcile these adjustments monthly since they will impact cash flow. Enter Current Year Adjustments in appropriate month on line 11 of "Data Entry - FSF" sh

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If you wish to use the original Cash Flow Template, go to Omar's Region 13 Web Page at
http://www5.esc13.net/finance/

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R3 **If you want to have the Foundation School Fund payments automatically load onto the 'CashFlow91' or 'CashFlow71' worksheet, the cells shaded in light yellow must be completed.**

Data Entry

1. Payment Class *(Entered for you)*	2												
	July 15, 2010	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
2. Portion of Total State Aid Paid from the Foundation School Fund	6,632,609	6,632,609	5,442,872	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851
3.b Current Year Adjustments (Enter as positive or negative)	(1,202,758)	(1,189,737)	(13,021)	0	0	0	0	0	0	0	0	0	0
Adjusted Allocation	5,429,851	5,442,872	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851
3.a Less: Prior-Year Year Adjustments (Enter as Negative)	(1,189,737)	(1,189,737)	0	0	0	0	0	0	0	0	0	0	0
4. Allocation from Available School Fund (Per Capita)	419,693												
Federal Funds (Food Service) Acct Codes # 240-5921 & 240-5922	238,229												
Federal Funds (Other)	523,709												

7/15/2010

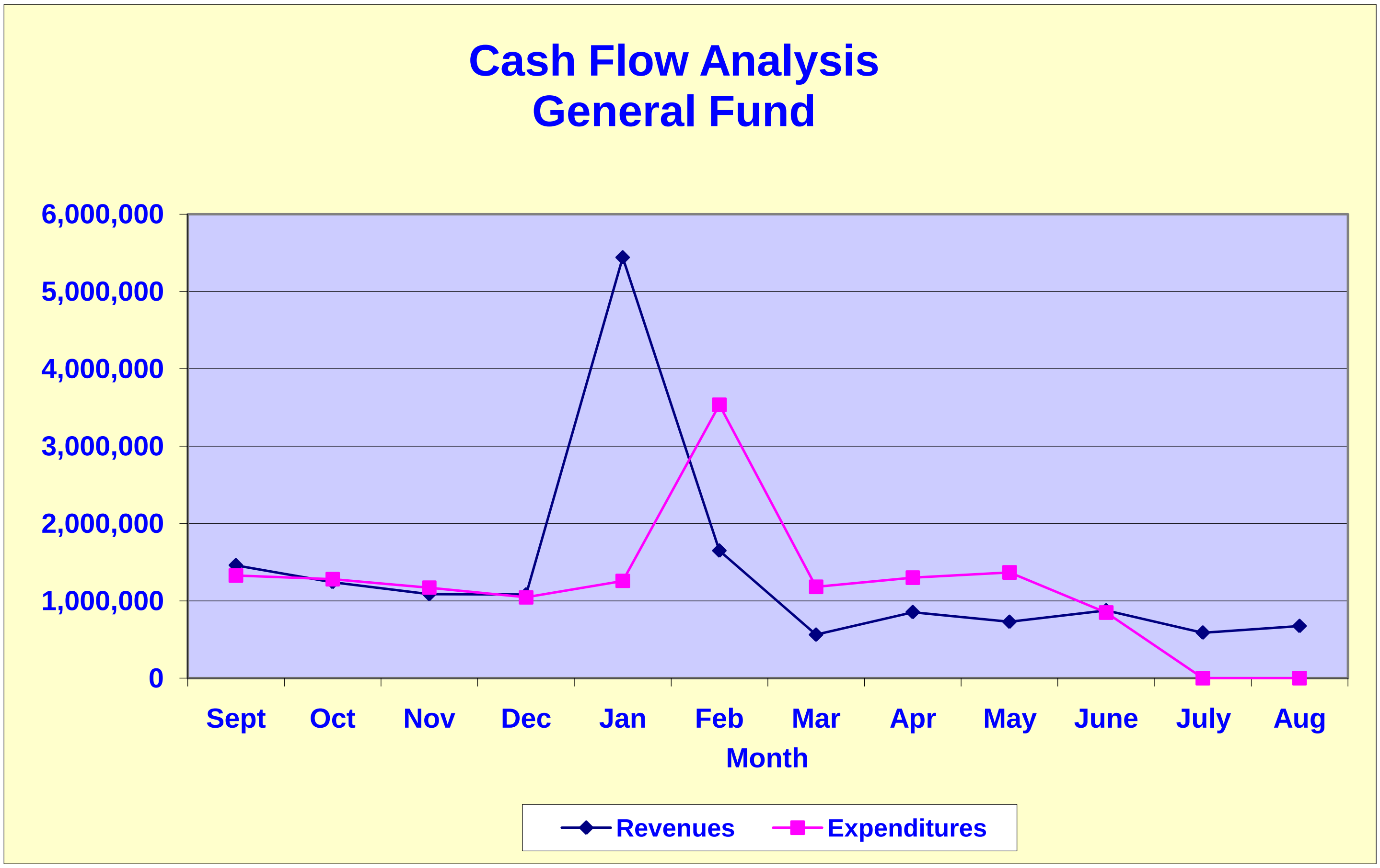
Fiscal Year = 9/1 thru 8/31

Cash Flow Projections for AUBREY ISD

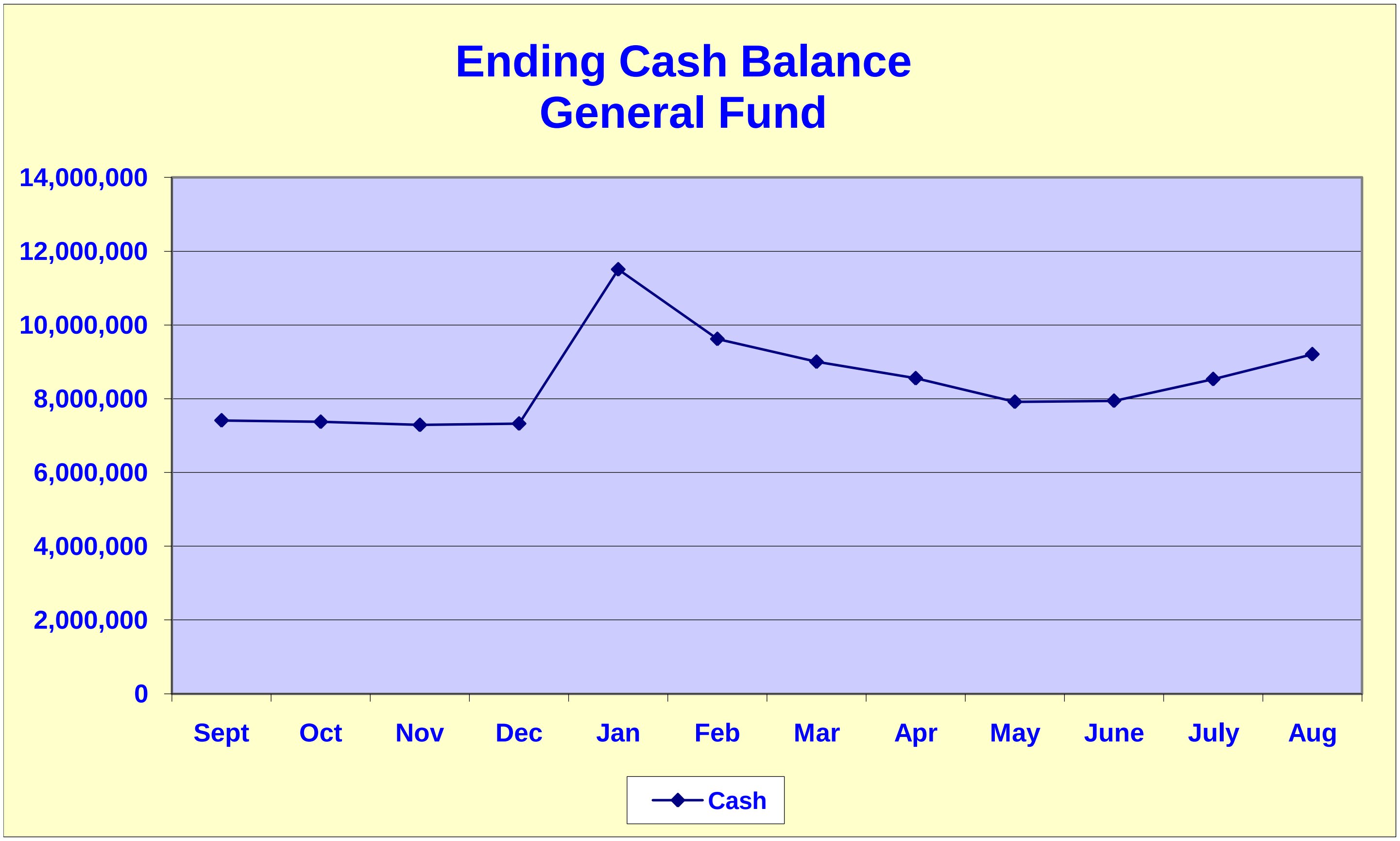
(actual and/or projected)	September	October	November	December	January	February	March	April	May	June	July	August	TOTALS	BUDGET	DIFFERENCE
(Place an X in box the left of "Projected" to change to "Actual"	x Actual	x Actual	x Actual	x Actual	x Actual	X Actual	x Actual	x Actual	x Actual	x Actual	Projected	Projected			
Beginning Cash Balance in General Ledger	7,277,621	7,410,089	7,371,767	7,286,792	7,323,053	11,505,376	9,619,025	8,999,433	8,552,939	7,914,534	7,942,167	8,530,757			
RECEIPTS															
Tax Collections - Current	26,031	5,654	313,238	772,086	5,228,739	1,448,955	257,242	147,949	83,783	60,674	0	0	8,344,350	7,861,116	483,234
Tax Collections - Delinquent	2,630	24,357	535,013	41,046	(491,211)	33,648	39,015	19,707	8,033	5,499	0	0	217,736	130,000	87,736
Penalties & Interest	5,931	5,944	5,823	3,925	6,979	12,589	22,389	20,981	7,759	8,558	0	0	100,877	102,000	(1,124)
Other Local Revenue	129,651	79,376	86,614	63,980	80,699	75,305	81,378	119,984	73,931	49,653	0	0	840,571	887,834	(47,263)
State Revenue - Available School Fund	0	31,637	0	9,291	14,689	14,689	1,858	3,716	0	54,704	144,555	144,555	419,693	382,437	37,256
State Revenue - Foundation	1,203,912	978,565	0	0	514,708	0	0	407,167	276,066	540,664	550,429	635,841	5,107,352	6,228,408	(1,121,056)
State Revenue - TRS-On Behalf	41,681	35,986	41,441	41,562	40,835	41,296	45,366	40,883	43,672	42,917	0	0	415,638	607,262	(191,623)
Other State Revenue (EDA/IFA)	0	0	53,469	0	0	0	0	0	0	0	0	0	53,469	106,968	(53,499)
Federal Funds (Food Service)	6,224	25,796	20,776	20,720	18,103	22,070	24,187	24,504	29,042	24,241	0	0	215,663	238,229	(22,566)
Federal Funds (Other)	43,642	54,468	29,634	128,652	26,649	0	89,981	68,674	205,570	89,227	(106,394)	(106,394)	523,709	528,709	(5,000)
Total Revenue	1,459,702	1,241,785	1,086,008	1,081,261	5,440,190	1,648,552	561,414	853,565	727,856	876,136	588,589	674,001	16,239,058	17,072,963	(833,904)
DISBURSEMENTS															
Payroll	1,001,758	1,012,725	823,906	764,121	919,395	954,719	890,160	966,326	930,357	383,690	0	0	8,647,158	9,353,773	706,615
Expenditures other than payroll	325,475	267,057	347,076	280,879	338,472	463,964	290,846	333,733	435,904	464,813	0	0	3,548,218	4,563,171	1,014,953
Cash to TEA/Overpayment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
I&S Debt	0	325	0	0	0	2,116,220	0	0	0	0	0	0	2,116,545	3,176,441	1,059,896
Total Expenditures	1,327,234	1,280,107	1,170,982	1,045,001	1,257,867	3,534,903	1,181,006	1,300,059	1,366,261	848,502	0	0	14,311,922	17,093,385	2,781,463
Net Change in Cash	132,468	(38,322)	(84,974)	36,261	4,182,323	(1,886,351)	(619,592)	(446,494)	(638,405)	27,634	588,589	674,001	1,927,137		
Ending Cash Balance	7,410,089	7,371,767	7,286,792	7,323,053	11,505,376	9,619,025	8,999,433	8,552,939	7,914,534	7,942,167	8,530,757	9,204,758	9,204,758		
199 M & O Fund	6,263,839	6,403,718	6,167,049	5,879,880	8,491,169	8,375,706	7,734,519	7,398,055	6,835,254	6,390,632					
599 I & S Fund	1,281,817	1,295,282	1,460,816	1,727,934	3,439,971	1,808,829	1,911,382	1,974,469	1,998,861	2,027,022					
	7,545,655	7,699,000	7,627,865	7,607,815	11,931,141	10,184,535	9,645,901	9,372,524	8,834,115	8,417,654					

GRAPH 1

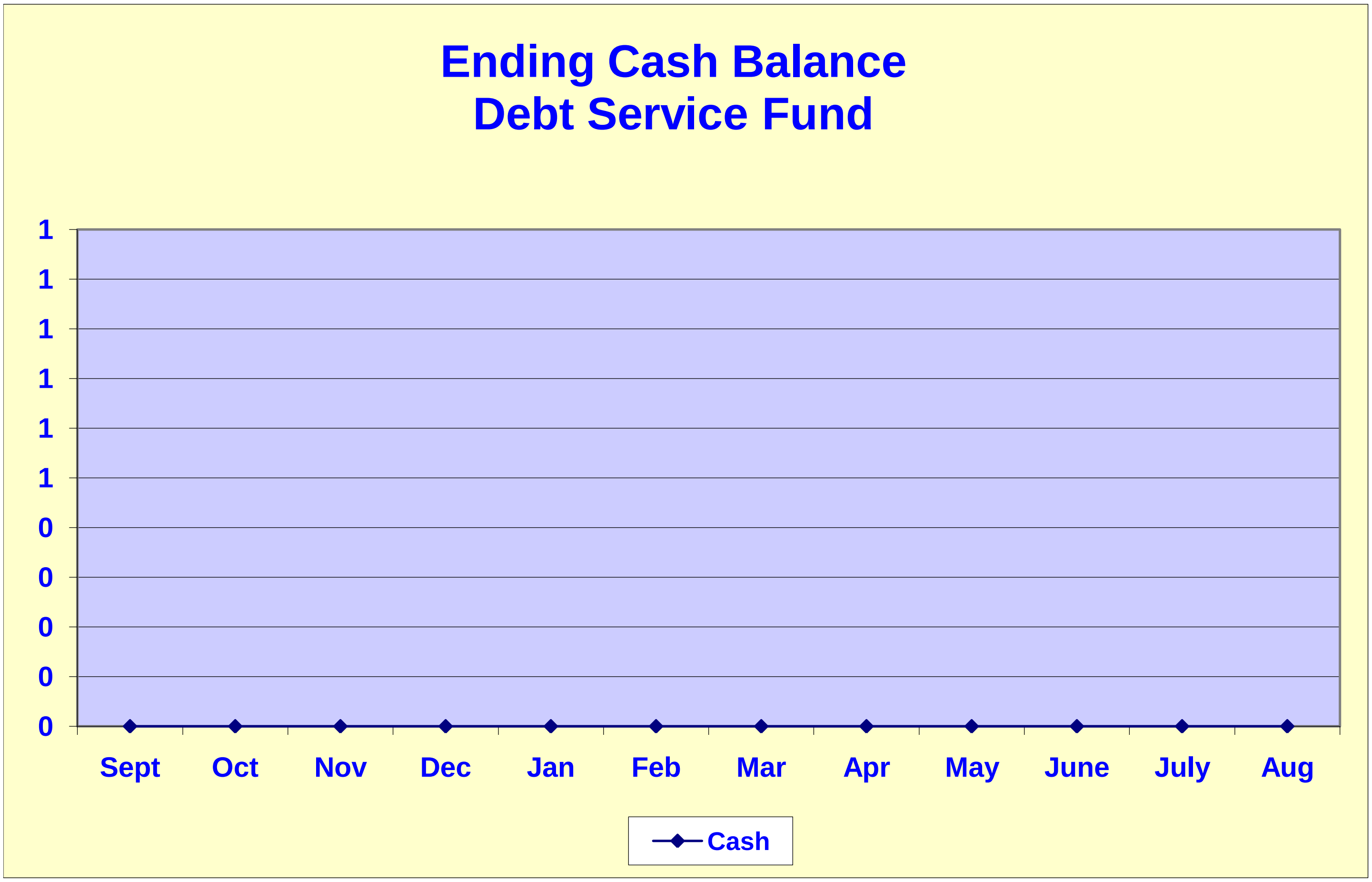
R3


Cash Flow Analysis
General Fund
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
July
Aug
Month
Revenues
Expenditures

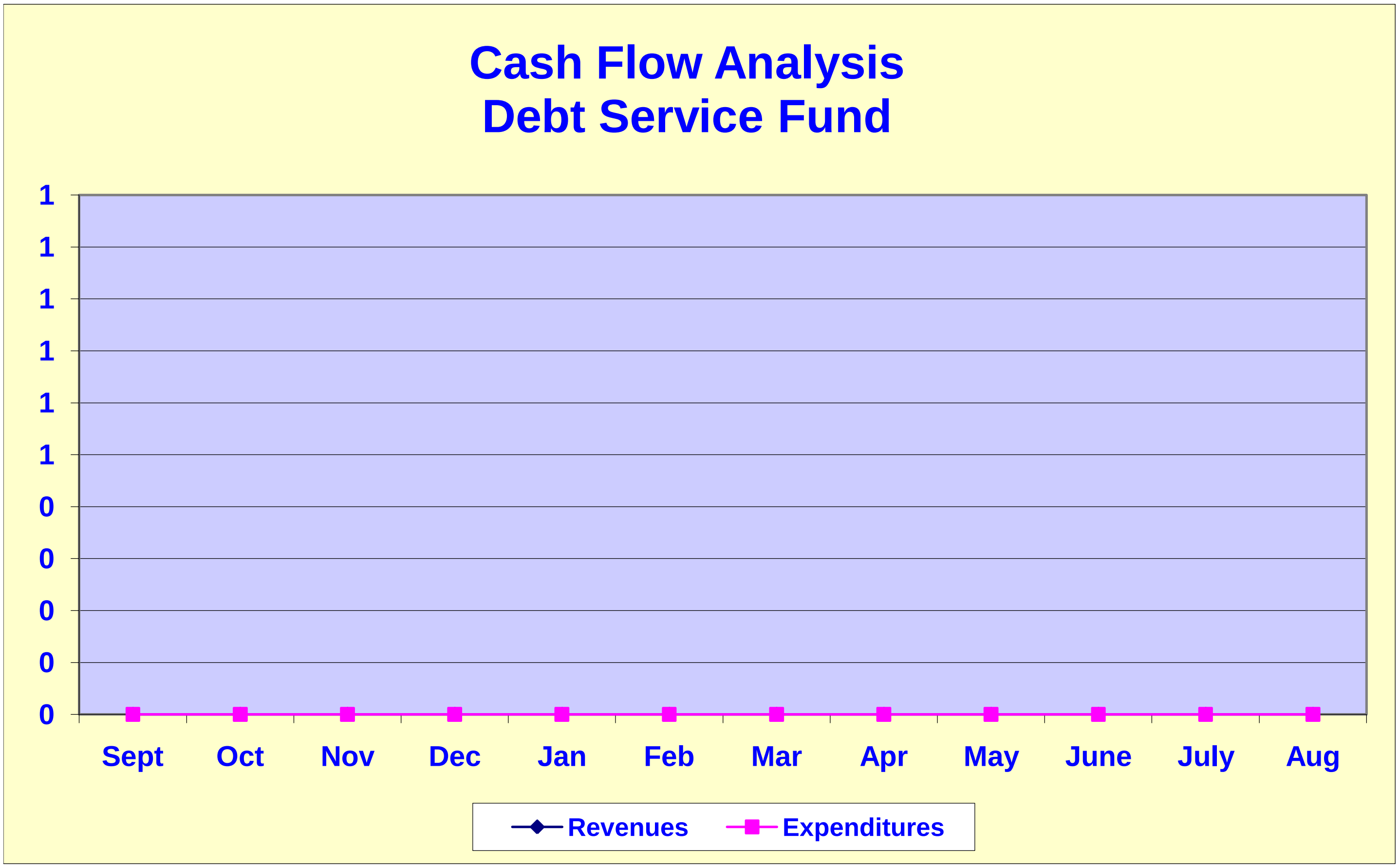
GRAPH 2


Ending Cash Balance
General Fund
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
July
Aug
Cash

GRAPH 3


Ending Cash Balance
Debt Service Fund
1
1
1
1
1
1
0
0
0
0
0
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
July
Aug
Cash

GRAPH 4


Cash Flow Analysis
Debt Service Fund
1
1
1
1
1
1
0
0
0
0
0
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
July
Aug
Revenues
Expenditures

R3

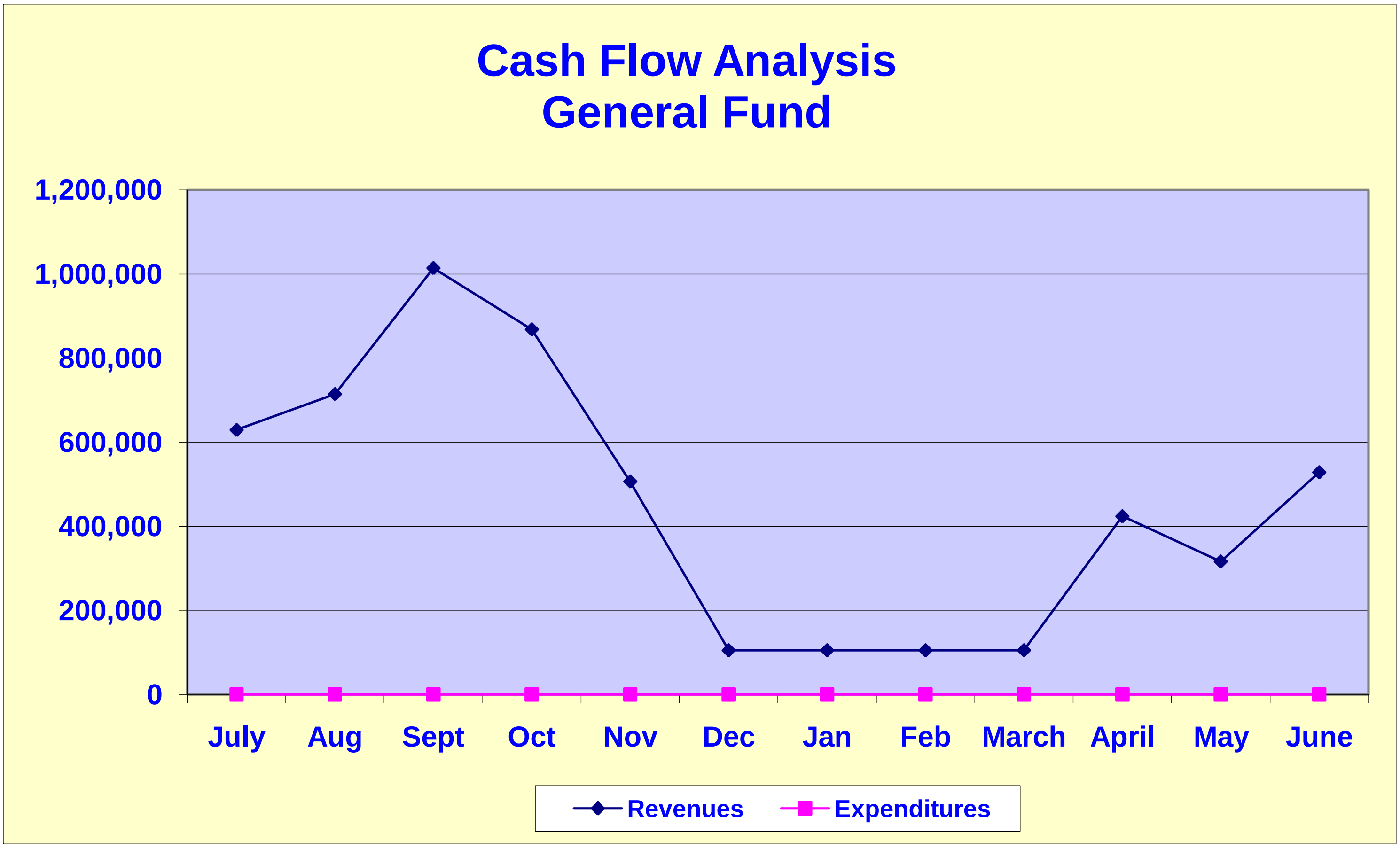
7/15/2010

Fiscal Year = 7/1 thru 6/30

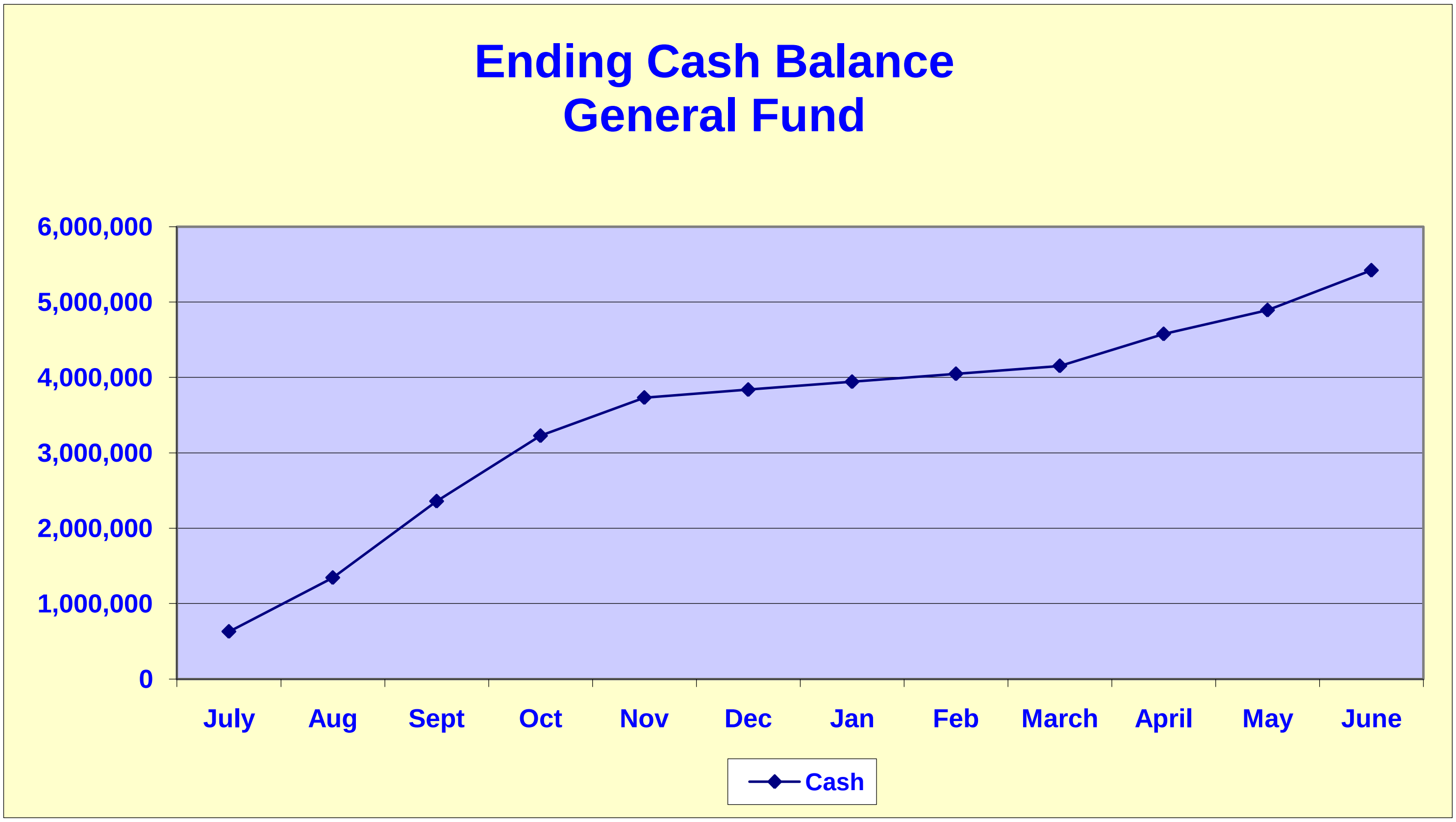
Cash Flow Projection for AUBREY ISD

(actual and/or projected)

(Place an X in box the left of "Projected" to change to "Actual")	July	August	September	October	November	December	January	February	March	April	May	June	TOTALS	BUDGET	DIFFERENCE
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
Beginning Cash Balance in General Ledger	$ 0	$ 629,046	$ 1,343,504	$ 2,357,810	$ 3,226,219	$ 3,732,800	$ 3,837,887	$ 3,942,973	$ 4,048,060	$ 4,153,147	$ 4,577,035	$ 4,893,335			
RECEIPTS															
Tax Collections - Current	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Tax Collections - Delinquent	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Penalties & Interest	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Other Local Revenue	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
State Revenue - Available School Fund	$ 34,974	$ 34,974	$ 34,974	$ 34,974	$ 34,974	$ 34,974	$ 34,974	$ 34,974	$ 34,974	$ 34,974	$ 34,974	$ 34,974	$ 419,693	$ 0	$ 419,693
State Revenue - Foundation	$ 550,429	$ 635,841	$ 935,690	$ 763,322	$ 401,494	$ 0	$ 0	$ 0	$ 0	$ 318,802	$ 211,214	$ 423,323	$ 4,240,114	$ 0	$ 4,240,114
Other State Revenue	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Federal funds (Food Service)	$ 0	$ 0	$ 0	$ 26,470	$ 26,470	$ 26,470	$ 26,470	$ 26,470	$ 26,470	$ 26,470	$ 26,470	$ 26,470	$ 238,229	$ 0	$ 238,229
Federal Funds (Other)	$ 43,642	$ 43,642	$ 43,642	$ 43,642	$ 43,642	$ 43,642	$ 43,642	$ 43,642	$ 43,642	$ 43,642	$ 43,642	$ 43,642	$ 523,709	$ 0	$ 523,709
Total Revenue	**$ 629,046**	**$ 714,458**	**$ 1,014,307**	**$ 868,409**	**$ 506,581**	**$ 105,087**	**$ 105,087**	**$ 105,087**	**$ 105,087**	**$ 423,888**	**$ 316,300**	**$ 528,410**	**$ 5,421,745**	**$ 0**	**$ 5,421,745**
DISBURSEMENTS															
Payroll	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Expenditures other than payroll	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Cash to TEA/Overpayment	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
I&S Debt	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Net Change in Cash	$ 629,046	$ 714,458	$ 1,014,307	$ 868,409	$ 506,581	$ 105,087	$ 105,087	$ 105,087	$ 105,087	$ 423,888	$ 316,300	$ 528,410	$ 5,421,745		
Ending Cash Balance	**$ 629,046**	**$ 1,343,504**	**$ 2,357,810**	**$ 3,226,219**	**$ 3,732,800**	**$ 3,837,887**	**$ 3,942,973**	**$ 4,048,060**	**$ 4,153,147**	**$ 4,577,035**	**$ 4,893,335**	**$ 5,421,745**	**$ 5,421,745**		

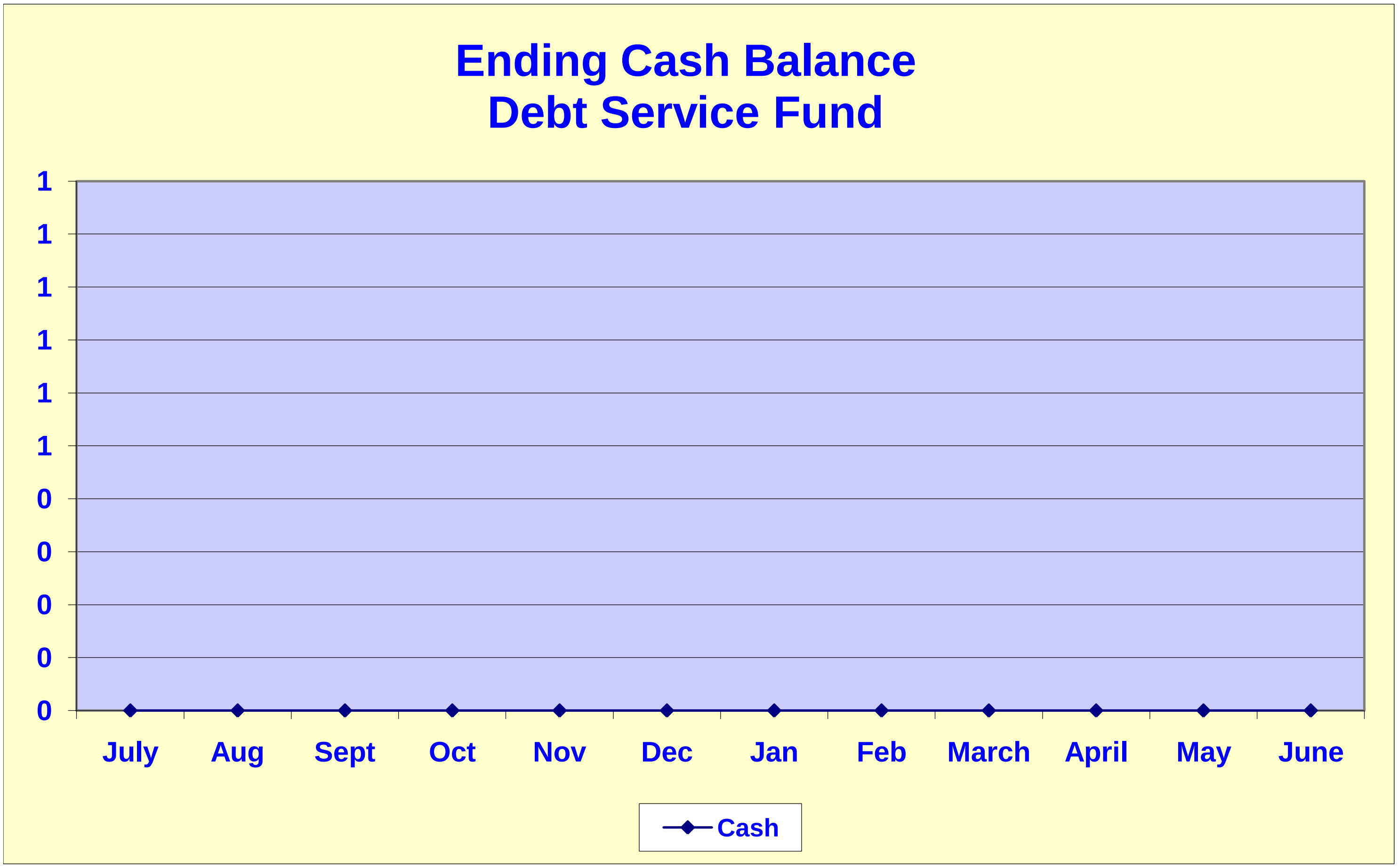

Cash Flow Analysis
General Fund
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
March
April
May
June
Revenues
Expenditures

GRAPH2



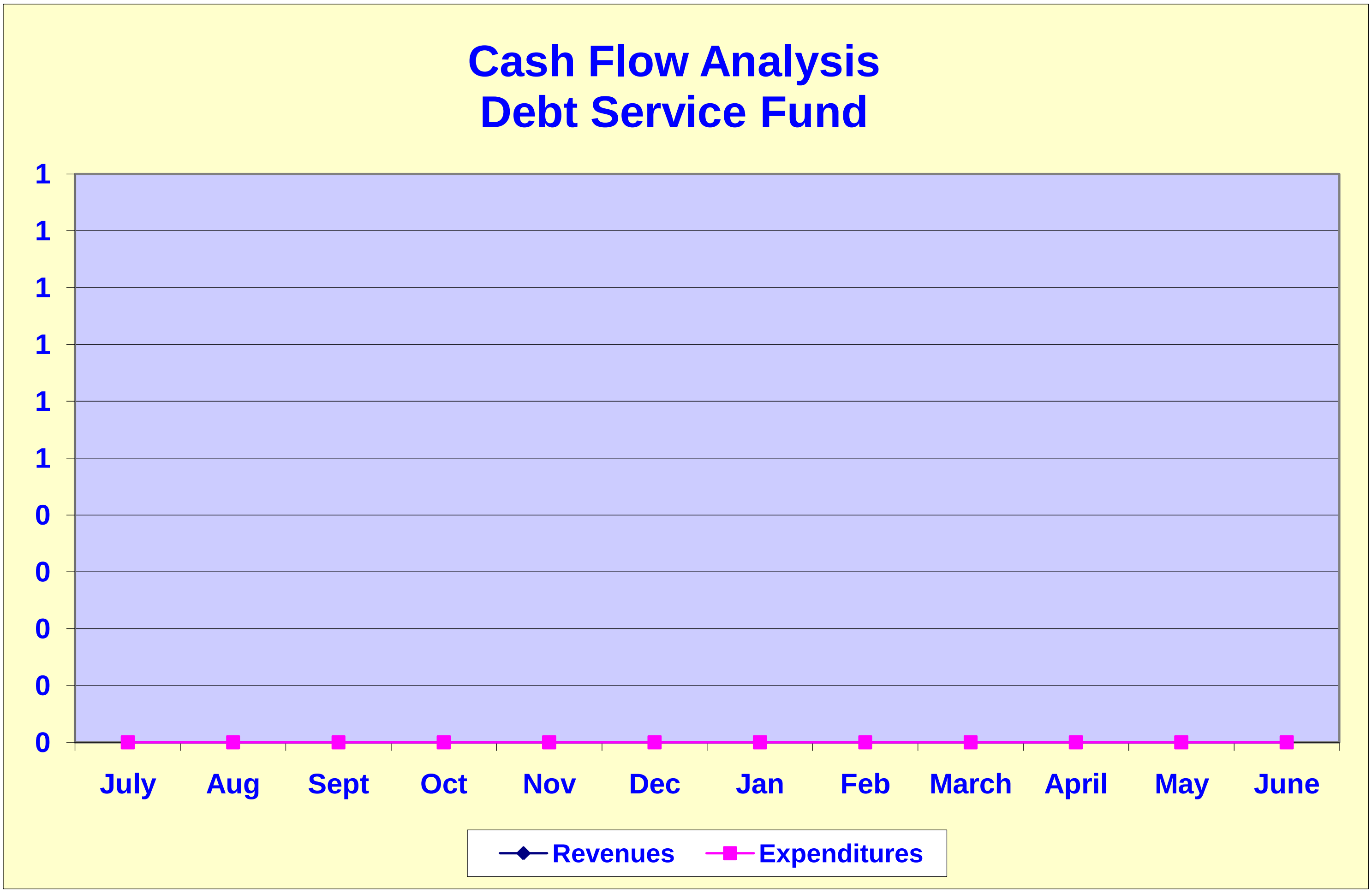
Ending Cash Balance
General Fund
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
March
April
May
June
Cash

GRAPH3



Ending Cash Balance
Debt Service Fund
1
1
1
1
1
1
0
0
0
0
0
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
March
April
May
June
Cash

GRAPH4



Cash Flow Analysis
Debt Service Fund
1
1
1
1
1
1
0
0
0
0
0
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
March
April
May
June
Revenues
Expenditures