

**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 7/1 - 6/30 fiscal year. There are corresponding graph worksheets 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 payments from the Foundation School Fund will automatically load onto the 'CashFlow91' and 'CashFlow71' worksheets. 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 been fixed.

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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

Gary Barker  
ESC12  
[gbarker@esc12.net](mailto:gbarker@esc12.net)

Woody Brewton  
ESC12  
[wbrewton@esc12.net](mailto:wbrewton@esc12.net)

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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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.

R3

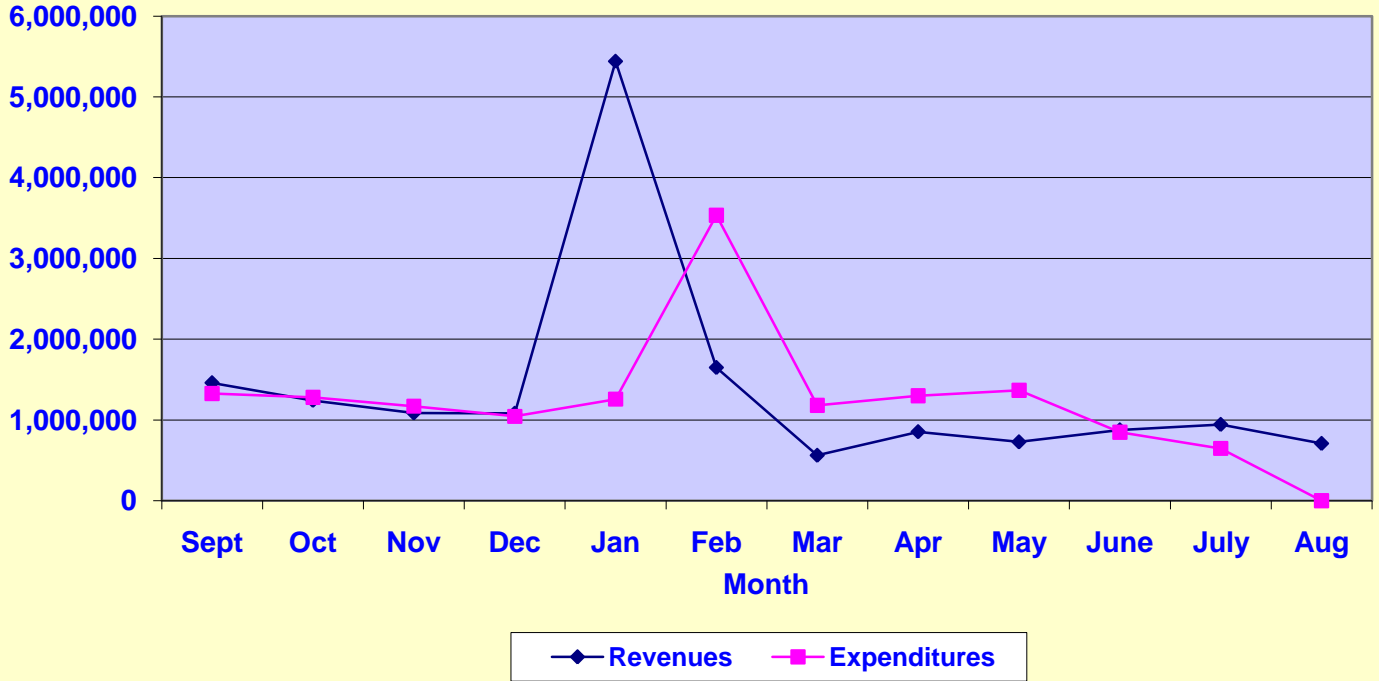
Data Entry														
1. Payment Class	(Entered for you)	2												
		August 19, 2010	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug
2. Portion of Total State Aid Paid from the Foundation School Fund		6,632,609	6,632,609	5,442,872	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	5,429,851	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												

Fiscal Year = 9/1 thru 8/31

**Cash Flow Projections for AUBREY ISD**

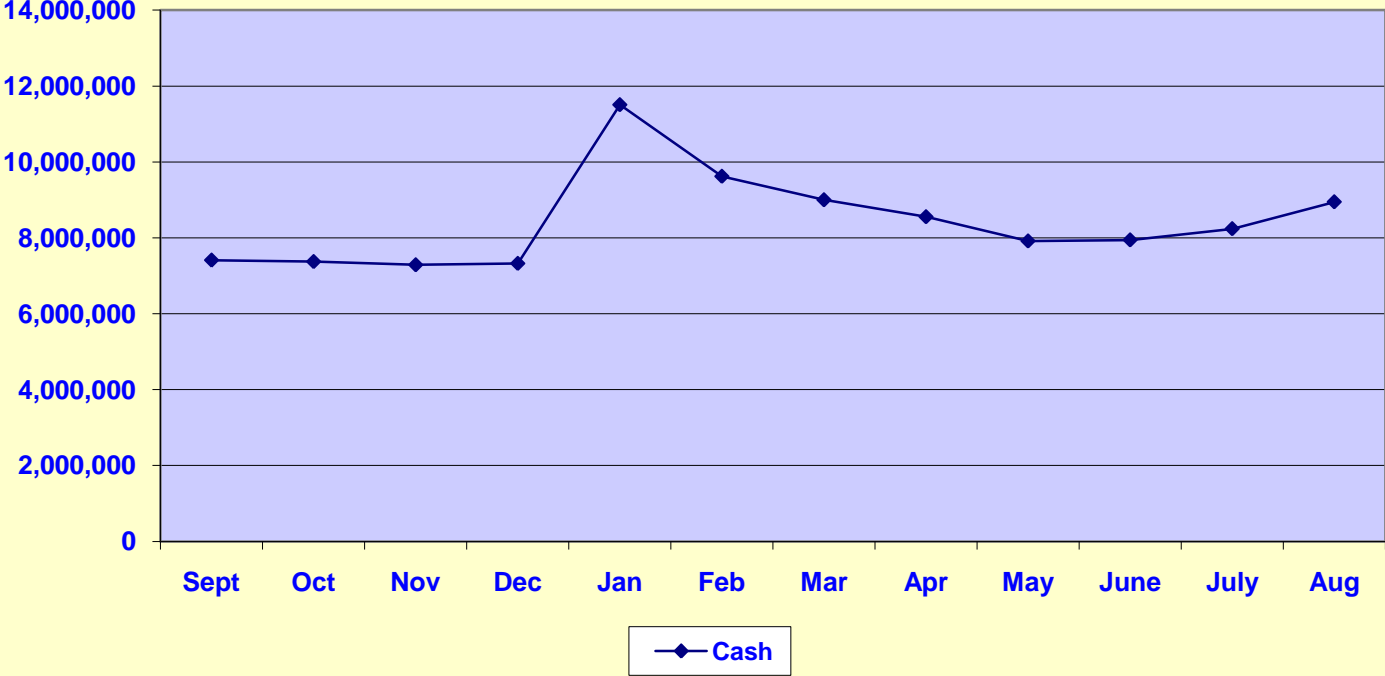
		(actual and/or projected)												TOTALS	BUDGET	DIFFERENCE
		September	October	November	December	January	February	March	April	May	June	July	August			
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected			
<i>(Place an X in box the left of "Projected" to change to "Actual")</i>																
<b>Beginning Cash Balance in General Ledger</b>		\$ 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	\$ 8,238,052			
<b>RECEIPTS</b>																
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	123,183	0	8,467,534	7,861,116	606,418
Tax Collections - Delinquent	\$	2,630	24,357	535,013	41,046	(491,211)	33,648	39,015	19,707	8,033	5,499	1,251	0	218,987	130,000	88,987
Penalties & Interest	\$	5,931	5,944	5,823	3,925	6,979	12,589	22,389	20,981	7,759	8,558	21,197	0	122,073	102,000	20,073
Other Local Revenue	\$	129,651	79,376	86,614	63,980	80,699	75,305	81,378	119,984	73,931	49,653	47,332	0	887,903	887,834	69
State Revenue - Available School Fund	\$	0	31,637	0	9,291	14,689	14,689	1,858	3,716	0	54,704	1,710	287,399	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	703,003	635,841	5,259,926	6,228,408	(968,482)
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	44,190	0	459,828	607,262	(147,434)
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	1,999	(214,788)	523,709	528,709	(5,000)
<b>Total Revenue</b>	\$	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	943,865	708,452	16,628,785	17,072,963	(444,177)
<b>DISBURSEMENTS</b>																
Payroll	\$	1,001,758	1,012,725	823,906	764,121	919,395	954,719	890,160	966,326	930,357	383,690	403,136	0	9,050,294	9,353,773	303,479
Expenditures other than payroll	\$	325,475	267,057	347,076	280,879	338,472	463,964	290,846	333,733	435,904	464,813	244,846	0	3,793,064	4,563,171	770,107
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
<b>Total Expenditures</b>	\$	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	647,981	0	14,959,903	17,093,385	2,133,482
<b>Net Change in Cash</b>	\$	132,468	(38,322)	(84,974)	36,261	4,182,323	(1,886,351)	(619,592)	(446,494)	(638,405)	27,634	295,884	708,452	1,668,882		
<b>Ending Cash Balance</b>	\$	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	8,238,052	8,946,503	8,946,503		
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	6,136,390				
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	2,078,666				
		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	8,215,056				

### Cash Flow Analysis General Fund



GRAPH 2

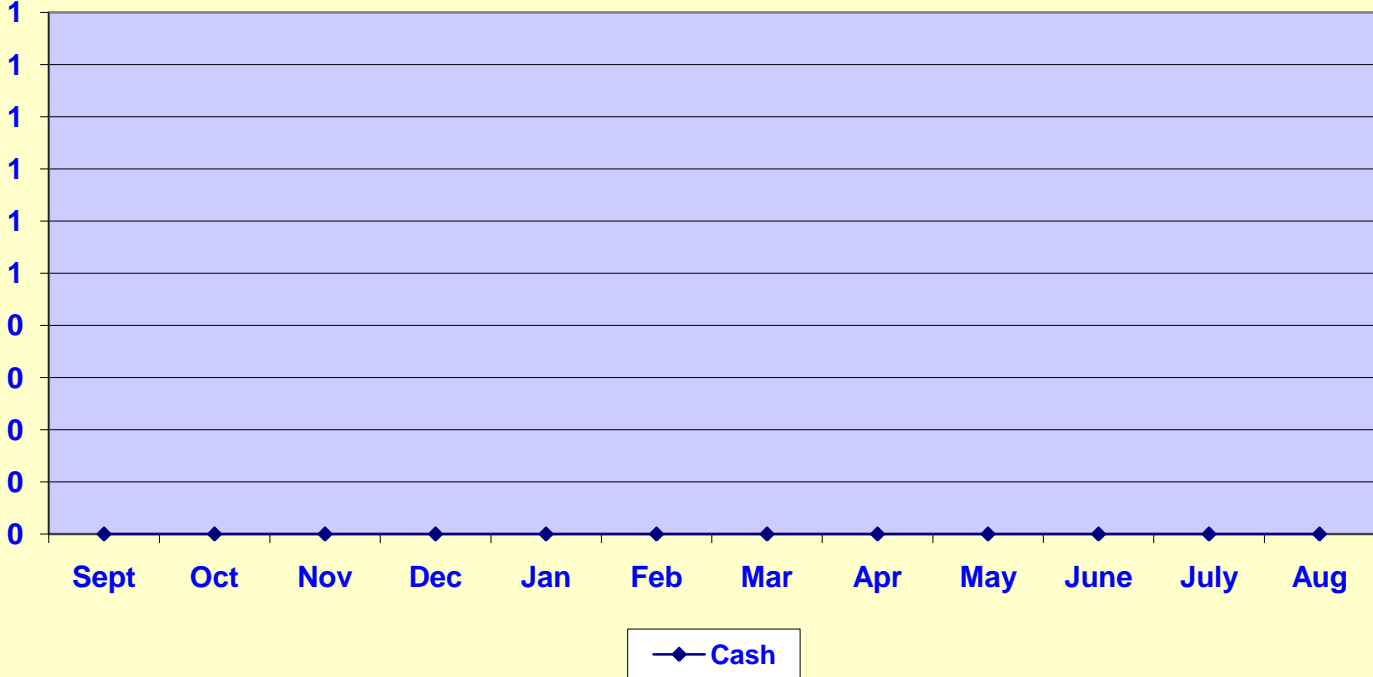
### Ending Cash Balance General Fund



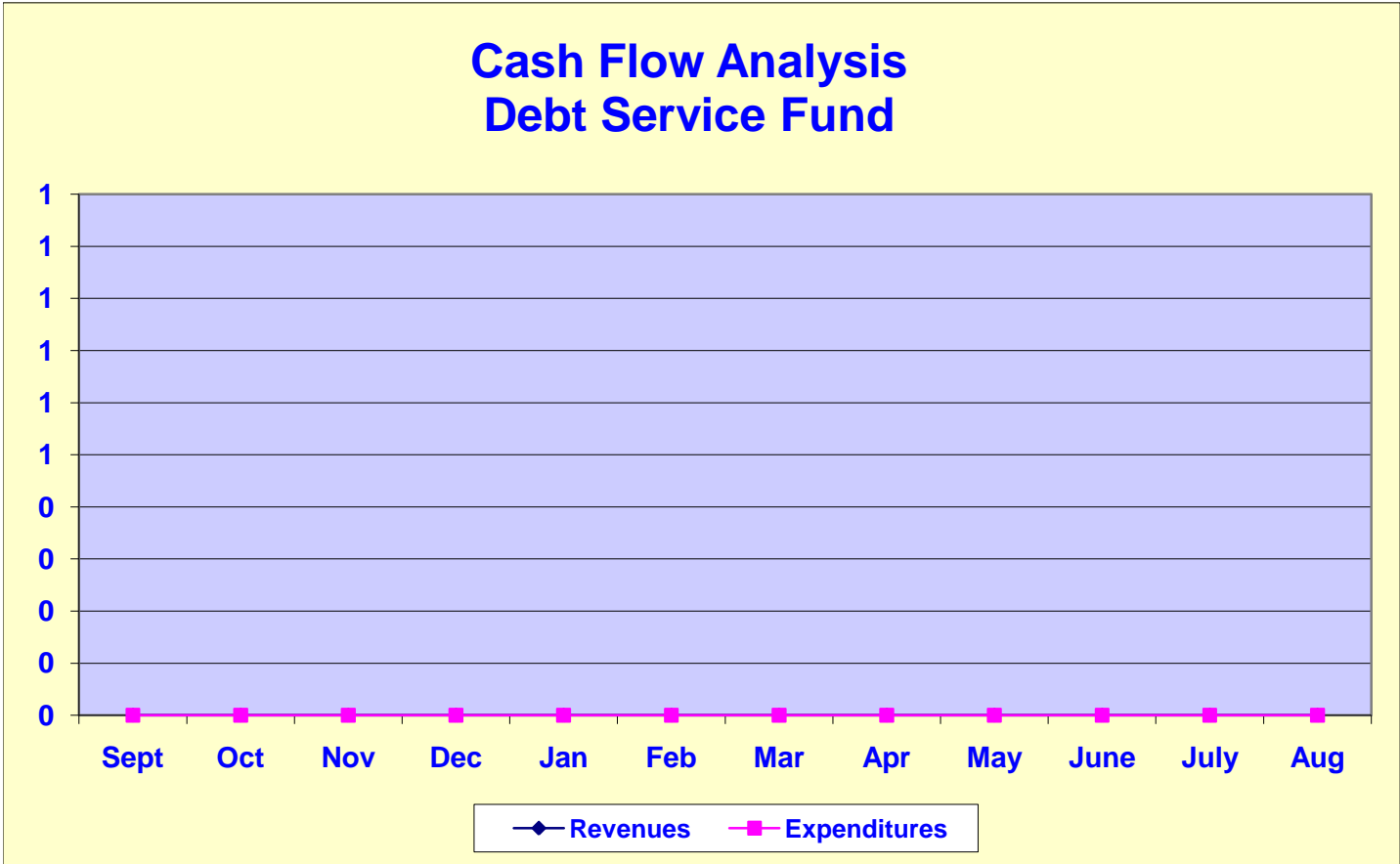


GRAPH 3

### Ending Cash Balance Debt Service Fund



GRAPH 4

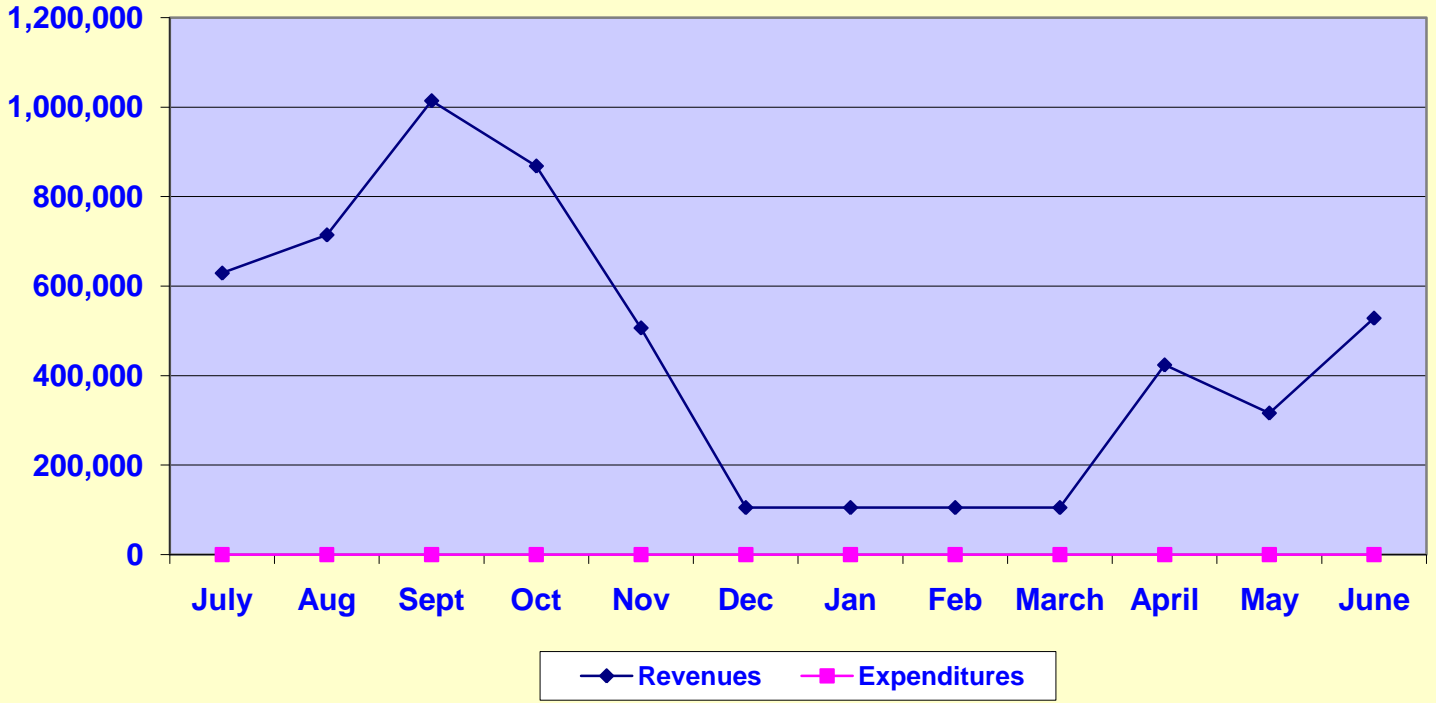


Fiscal Year = 7/1 thru 6/30

**Cash Flow Projection for AUBREY ISD**

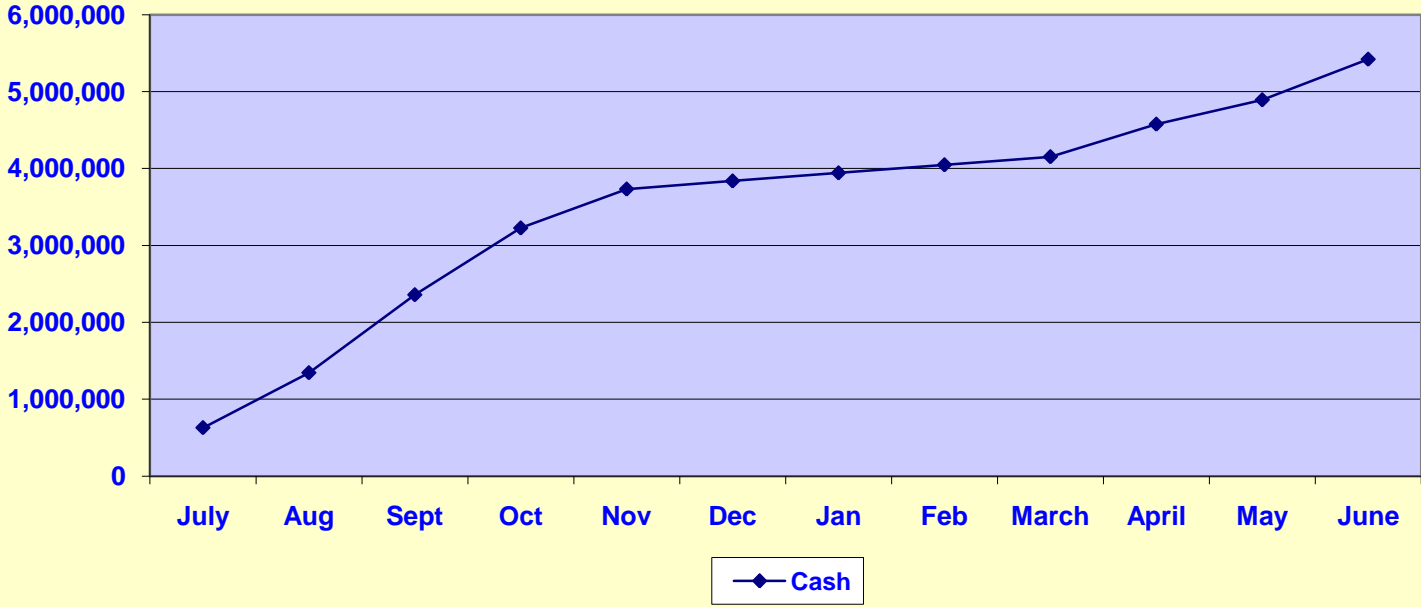
	(actual and/or projected)												TOTALS	BUDGET	DIFFERENCE		
	July	August	September	October	November	December	January	February	March	April	May	June					
<i>(Place an X in box the left of "Projected" to change to "Actual")</i>																	
<i>Beginning Cash Balance in General Ledger</i>	Projected 0	Projected 629,046	Projected 1,343,504	Projected 2,357,810	Projected 3,226,219	Projected 3,732,800	Projected 3,837,887	Projected 3,942,973	Projected 4,048,060	Projected 4,153,147	Projected 4,577,035	Projected 4,893,335					
<b>RECEIPTS</b>																	
Tax Collections - Current	\$ 0	\$ 0	\$ 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	\$ 0	\$ 0
Penalties & Interest	\$ 0	\$ 0	\$ 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	\$ 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	\$ 34,974	\$ 34,974	\$ 34,974	\$ 419,693	\$ 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	\$ 0	\$ 0	\$ 4,240,114
Other State Revenue	\$ 0	\$ 0	\$ 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	\$ 26,470	\$ 26,470	\$ 26,470	\$ 238,229	\$ 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	\$ 43,642	\$ 43,642	\$ 43,642	\$ 523,709	\$ 523,709
<b>Total Revenue</b>	<b>\$ 629,046</b>	<b>\$ 714,458</b>	<b>\$ 1,014,307</b>	<b>\$ 868,409</b>	<b>\$ 506,581</b>	<b>\$ 105,087</b>	<b>\$ 105,087</b>	<b>\$ 105,087</b>	<b>\$ 105,087</b>	<b>\$ 105,087</b>	<b>\$ 423,888</b>	<b>\$ 316,300</b>	<b>\$ 528,410</b>	<b>\$ 5,421,745</b>	<b>\$ 0</b>	<b>\$ 5,421,745</b>	
<b>DISBURSEMENTS</b>																	
Payroll	\$ 0	\$ 0	\$ 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	\$ 0	\$ 0
Cash to TEA/Overpayment	\$ 0	\$ 0	\$ 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	\$ 0	\$ 0
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Change in Cash</b>	<b>\$ 629,046</b>	<b>\$ 714,458</b>	<b>\$ 1,014,307</b>	<b>\$ 868,409</b>	<b>\$ 506,581</b>	<b>\$ 105,087</b>	<b>\$ 105,087</b>	<b>\$ 105,087</b>	<b>\$ 105,087</b>	<b>\$ 105,087</b>	<b>\$ 423,888</b>	<b>\$ 316,300</b>	<b>\$ 528,410</b>	<b>\$ 5,421,745</b>	<b>\$ 0</b>	<b>\$ 5,421,745</b>	
<b>Ending Cash Balance</b>	<b>\$ 629,046</b>	<b>\$ 1,343,504</b>	<b>\$ 2,357,810</b>	<b>\$ 3,226,219</b>	<b>\$ 3,732,800</b>	<b>\$ 3,837,887</b>	<b>\$ 3,942,973</b>	<b>\$ 4,048,060</b>	<b>\$ 4,153,147</b>	<b>\$ 4,577,035</b>	<b>\$ 4,893,335</b>	<b>\$ 5,421,745</b>	<b>\$ 5,421,745</b>	<b>\$ 5,421,745</b>	<b>\$ 0</b>	<b>\$ 5,421,745</b>	

### Cash Flow Analysis General Fund



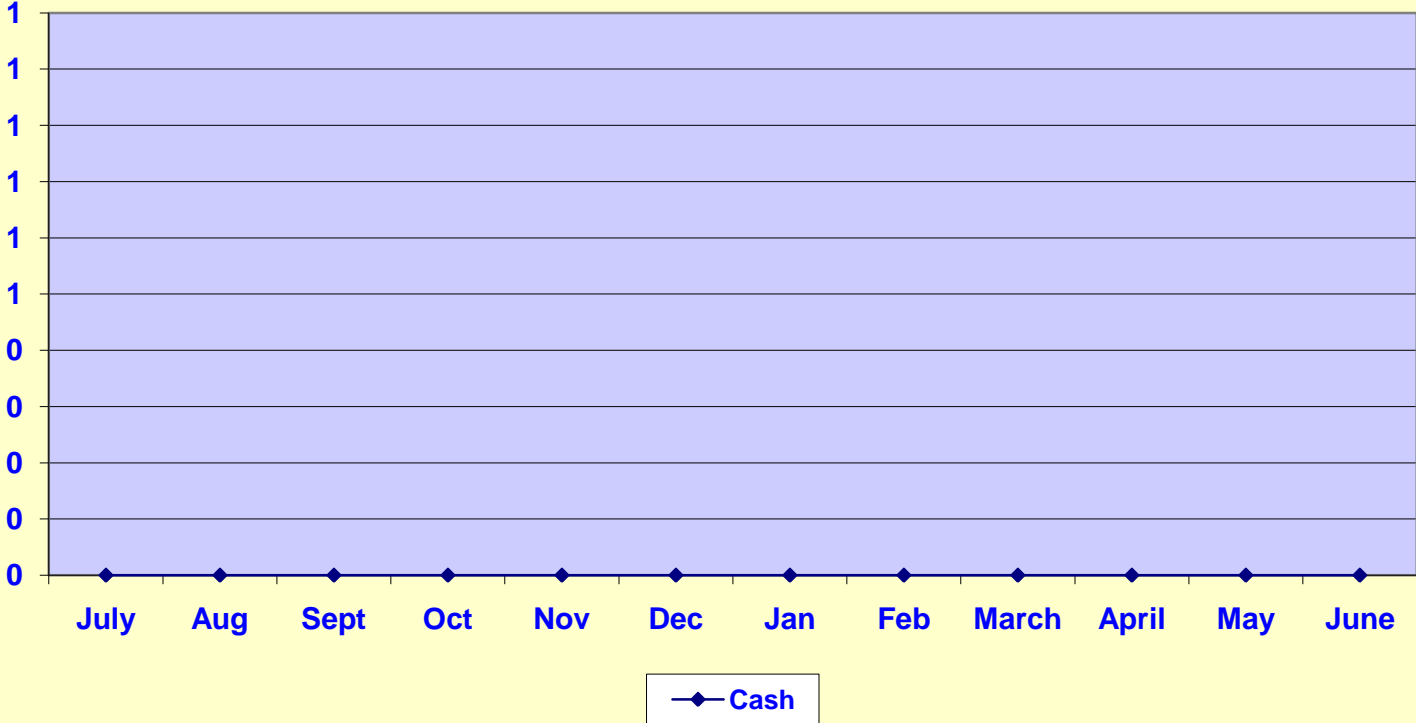
GRAPH2

### Ending Cash Balance General Fund



GRAPH3

### Ending Cash Balance Debt Service Fund



GRAPH4

### Cash Flow Analysis Debt Service Fund

