
CASH FLOW REPORT (ACC-P038)
Sacramento City Unified School District

1.0 SCOPE:

- 1.1 This procedure discusses how to prepare cash flow reports for Sacramento City Unified School District

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 General Accounting Supervisor
- 2.2 Fiscal Analyst

3.0 APPROVAL AUTHORITY:

Approved signature on file

- 3.1 Accounting Services Director

4.0 DEFINITIONS:

- 4.1 Cash Flow Report: Financial Report comparing monthly cash receipts to monthly expenditures
- 4.2 Escape: Financial Software
- 4.3 SCOE: Sacramento County Office of Education
- 4.4 Financial Advisors: External Firm assisting with Financing
- 4.5 TRAN: Short term borrowing option referred to as Tax Revenue Anticipation Notes
- 4.6 Fiscal Year: July 1 – June 30
- 4.7 Interim Reporting: Bi-Annual Reports due to SCOE per State Requirement
- 4.8 CDE: California Department of Education
- 4.9 SACS: Standardized Account Code Structure

5.0 PROCEDURE:

- 5.1 **Cash Flow Statement needed for TRAN**, use Escape to run a detailed cash report for the fiscal year; refer to Work Instruction ACC-W037 for details
- 5.2 Prepare a spreadsheet for the fiscal year, identifying transactions by month
- 5.3 E-mail cash flow to Financial Advisor or other external party requesting cash flow report
- 5.4 **Cash Flow Statement needed for Interim Reporting to SCOE**, use Escape reports to obtain budget numbers and actual activity to date; refer to ACC-W018 for specific details
- 5.5 Enter financial data into CDE SACS Report CASHI and submit to Budget Director by date indicated; refer to ACC-W018 for specific details

a) ASSOCIATED DOCUMENTS:

- a. Escape Reports
- b. TRAN Statements (SCOE Documents)
- c. SACS CASHI Report

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d. ACC-W037

e. ACC-W018

b) RECORD RETENTION TABLE:

| <u>Identification</u> | <u>Storage</u> | <u>Retention</u> | <u>Disposition</u> | <u>Protection</u> |
|-----------------------|--|------------------|--------------------|-------------------|
| Cash Flow Reports | General Accounting Supervisor Office and Fiscal Analyst Office | 3 years | Discard as Desired | Secured Area |

c) REVISION HISTORY:

| <u>Date:</u> | <u>Rev.</u> | <u>Description of Revision:</u> |
|--------------|-------------|---------------------------------|
| 11/15/04 | A | Initial Release |

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