
EXTERNAL CASH FLOW REPORT (ACC-W037)

Sacramento City Unified School District

1.0 SCOPE:

- 1.1 This work instruction discusses how to prepare a cash flow report for external reporting used in TRAN financing.

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

2.0 RESPONSIBILITY:

- 2.1 Accounting Services Supervisor

3.0 APPROVAL AUTHORITY:

Approved signature on file

- 3.1 Director of Accounting Services

4.0 DEFINITIONS:

- 4.1 Escape: Financial Software
- 4.2 SCOE: Sacramento County Office of Education
- 4.3 Financial Advisors: External Firm assisting with financing
- 4.4 TRAN: Short term borrowing option referred to as Tax Revenue Anticipation Notes
- 4.5 Fiscal Year: July 1 – June 30

5.0 WORK INSTRUCTION:

- 5.1 Using Escape, run a detailed cash report on object code "9110" as follows:
 - 5.1.1 Log in to Escape module
 - 5.1.2 Access the General Ledger Module
 - 5.1.2.1 Select "Journal Entries"
 - 5.1.2.2 Select "Review/Post JE's"
 - 5.1.3 Retrieve the Object Detail Report and set the following parameters:
 - 5.1.3.1 Run report by transaction date
 - 5.1.3.2 Set the fields for "object detail report (9110 object fund 01)"
 - 5.1.3.3 Save the report to Excel worksheet J\ESCAPE\SPL\Cash Flow.wks
 - 5.1.4 Open Excel worksheet J\ESCAPE\SPL\Cash Flow.wks and save as Excel.xls extension
- 5.2 Sort Excel worksheet by month and by the following categories:
 - Receipts:
 - a. Property Taxes
 - b. State Revenue Limit
 - c. Other Receipts

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d. TRAN Proceeds

Disbursements:

e. Salaries and Benefits

f. Other Disbursements

g. TRAN Repayments

5.3 Update prior year cash flow statements located at c:\cash flow \TRANS and save it for the current year

5.4 Once the cash flow is saved and changes have been made, e-mail spreadsheet to Director of Accounting Services for review

5.5 E-mail cash flow to Financial Advisors or other external party requesting the report

6.0 ASSOCIATED DOCUMENTS:

6.1 TRAN Statements from SCOE

6.2 Escape Reports

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Escape Object Detail Report	Accounting Services Supervisor Office	3 years	Shred	Secured Area

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
11/15/04	A	Initial Release
3/31/08	B	Updated definitions and work instruction 5.1.2

*** End of work instruction ***