

Division of Local Government Finance

Cash Flow Forecast Schedule

TENNESSEE COMPTROLLER OF THE TREASURY



Contact Information by Region

REGION 5

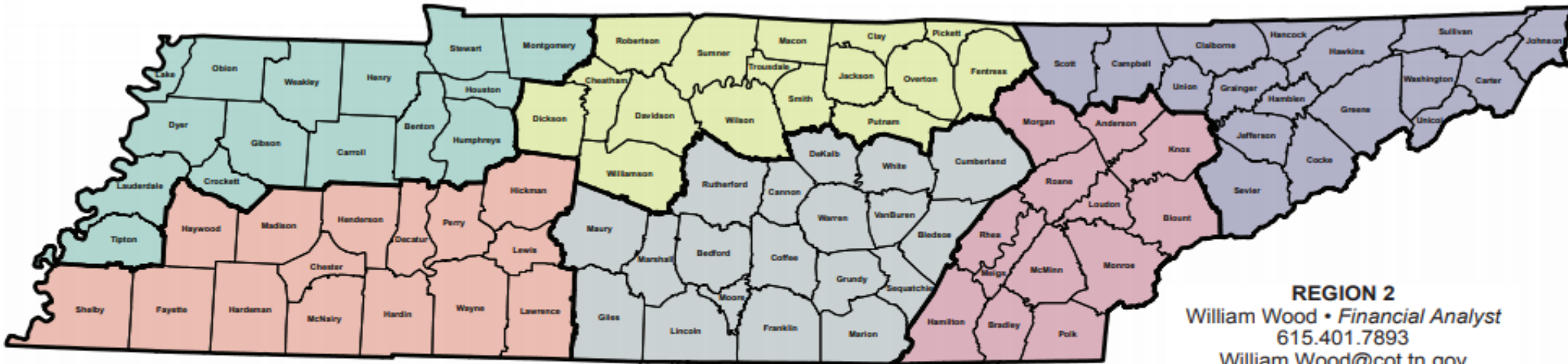
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Please send submissions and requests to:

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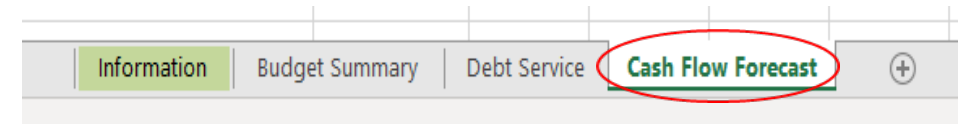
Effective March 1, 2020

The Basics

The Cash Flow Forecast Schedule is a tool designed to help you understand the cash receipts and cash disbursements made monthly throughout the fiscal year.

In this short presentation, we will discuss:

- When the schedule is required,
- How to enter data, and
- How this schedule is used



The schedule is located on the last tab of the “Budget Schedules.”

We will discuss estimating the inputs of this schedule in another video also available on our website.

Cash Flow Forecast Schedule

- This schedule can be used for all funds and for Utility Districts.
- It is required for all cities and counties that:
 - Have an operating fund balance lower than 10% (budget or prior audit)
 - Required a TAN in the prior two years
 - Your LGF analyst requests the schedule
 - All funds if the prior year audit is late
- It is a great financial tool for all governments and is a great addition to a board packet

Cash Flow Forecast Schedule

This schedule needs only three inputs:

- Estimated Cash Balance on July 1 of the budget fiscal year
- Total estimated cash inflows for each month
- Total estimated cash outflows for each month

Everything else is calculated within the form

Cash Flow Schedule Template

Cash Flow Forecast Schedule ** Sample Local Government
 FY 202_

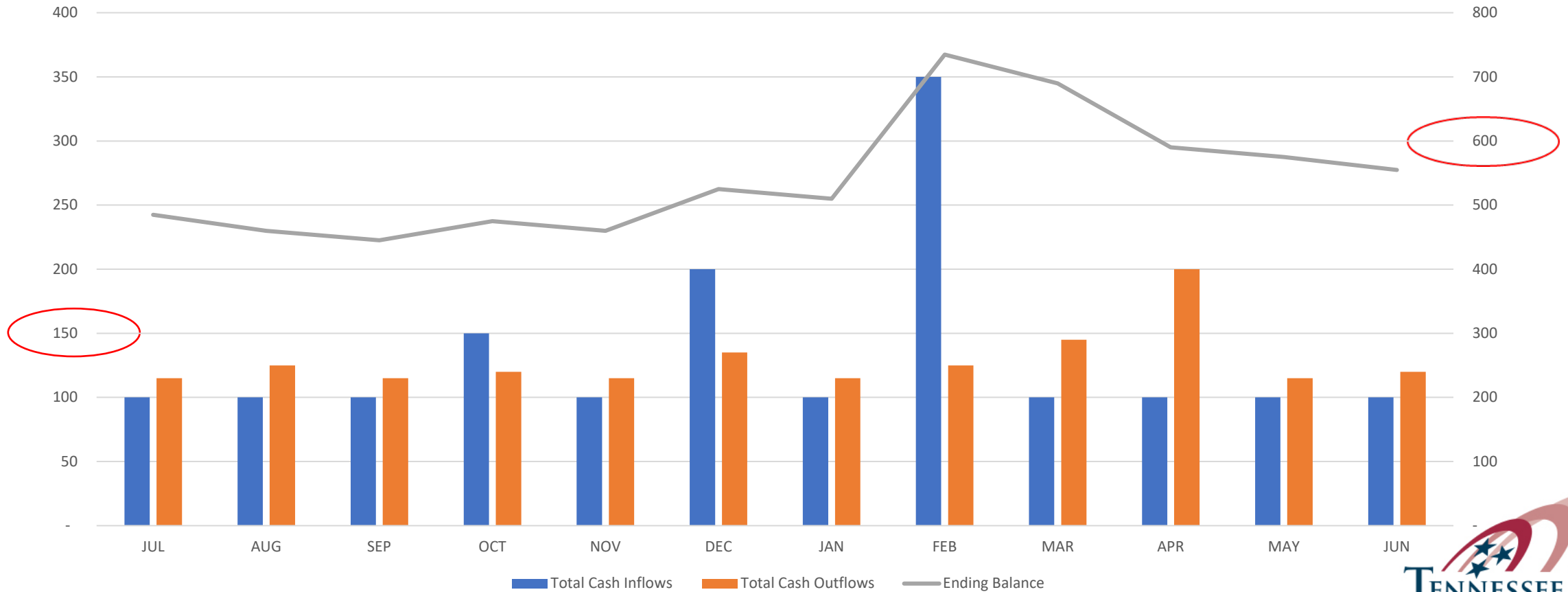
Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 100	\$ 100	\$ 100	\$ 150	\$ 100	\$ 200	\$ 100	\$ 350	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,600
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	100	100	100	150	100	200	100	350	100	100	100	100	1,600
Beg Cash Bal	500	485	460	445	475	460	525	510	735	690	590	575	
Available Cash	600	585	560	595	575	660	625	860	835	790	690	675	
Cash Payments	\$ 115	\$ 125	\$ 115	\$ 120	\$ 115	\$ 135	\$ 115	\$ 125	\$ 145	\$ 200	\$ 115	\$ 120	1,545
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	115	125	115	120	115	135	115	125	145	200	115	120	1,545
Ending Balance	485	460	445	475	460	525	510	735	690	590	575	555	
Cash Inflows - Outflows	\$ (15)	\$ (25)	\$ (15)	\$ 30	\$ (15)	\$ 65	\$ (15)	\$ 225	\$ (45)	\$ (100)	\$ (15)	\$ (20)	\$ 55

TENNESSEE COMPTROLLER OF THE TREASURY



Cash Flow Chart

Cash Flow Forecast



Things to Remember

- Only enter values in the white cells
- The schedule will calculate all needed values for you
- We will cover estimating cash inflows and outflows in a following video
- If presenting this schedule before the start of the year the beginning cash balance will be an estimate
- You created this powerful tool so share it with your Board

Message from LGF

- A sample Cash Flow Forecast Schedule is available on our website at:

tncot.cc/budget

- Remember to submit your complete budget package by email to:

LGF@cot.tn.gov

- No hard copies are required to be sent to LGF!

Call if you need assistance!

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