This is an example of how you may want to organize and track your district’s cash flow. This is not a checkbook ledger; it is an annual journal that shows when & how the district spent its money and when/why income was received. This setup shows how much you have remaining in each “project” and budget category which will help you control your spending or figure out how you might be able to reallocate monies to cover an unforeseen expense.

### Section 1

A basic ledger format that shows Check date & number; Payee; Explanation of expense; and keeps a running balance. It also shows all income and the source of the income and the reason for the income (levy, refund, grant, donation). There is a column at the far left to use to show which checks have cleared and when the balance was last reconciled. The debit & credit columns also show running totals.

### Section 2

This area shows each budget category in a different color for viewing ease. The category header also shows how much was budgeted for each category. Row 2 shows the major project areas that fall within the category. Row 37 shows the suggested amounts that may be spent on each project area. These project area allocations within a category may be changed without annual (or special) meeting approval.

### Section 3

These summary rows show how much has been spent on each project area; how much of the levy was allocated to the project; what other funds were allocated to the project; what grant money was allocated to the project and totals it all. Row 40, column X shows the budget Total. These figures will be used again on Pages 2 & 3 of the tutorial.

The Explanation column is one of the most important record areas of the Journal. It is a good record of what the District has done and is easily searched in past Journals for historic information. If an item needs more explanation, enter a Note reference here and keep the notes at the end of the spreadsheet.
This is the future expenses portion of the Journal. At the beginning of your Fiscal Year everything will be in this section except your opening balance. This information is a combination of previous year’s expenditures and new projects that were approved at the annual meeting. The amounts in this section are “best guesses” in most cases. At each quarterly meeting the treasurer must list which items on this list he anticipates will come due during the ensuing quarter and ask the board to approve payment of those items so they can be paid in a timely manner. The approval doesn’t need to be for specific amounts, but can be stated, “…for the items listed in a total amount not to exceed…”.

When an item on this list is completed, it is removed from the bottom and a corresponding entry is made on the upper portion. This list will also change as new projects come up and costs are refined, but when used in conjunction with the upper portion of the spreadsheet it will give everyone a clear picture of where the district stands in relation to their budget.

Row 64 (on this example) shows a total of the actual expenses from the upper portion and the anticipated expenses from this lower portion.

Row 65 shows how much of the amount budgeted for the project is still available.
Section 6 shows the budget status summary. If large unanticipated expenses occur that can’t be postponed until the next annual meeting a special meeting may need to be called to reallocated items from one category to another or to approve getting a loan to cover the emergency.

Section 7 is a revenue summary. It shows what has been received to date and what is still expected.

Section 8 is an account summary. It shows the balances in all of the district’s accounts & earmarked funds.

This area of the spreadsheet may be used to keep other budget & financial information that is important to your district.