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By Patricia Cox

## Master Budget Project: Miscellaneous Cash Flow

As we continue our work on the complex Cash Budget report this month, we will work on the Miscellaneous Cash Flow items. We will make three append queries to organize data from the Reports Form into a table. Then we will create subreports for those queries and add them to the Cash Budget report.

### Misc Cash Flows Table

The first item on the Miscellaneous Cash Flow list is income taxes, so we will make that query first. Create a query using the Outflows table as a record source. The fields to enter are:

- ◆ SubTitle: "Miscellaneous Cash Flows"
- ◆ DetailItem: "Income Taxes"
- ◆ QTR1:[Forms]![Reports Menu]!  
[Taxes]/4

In the third field, [Taxes] refers to the name of the text box on the Reports form that holds the value for Income Taxes. (As is common in our work, this isn't the only way to get these values. Instead of creating a quarter value and adding them together to make the total, we could take the total amount and then divide it by four in the report itself. I try to show a variety of approaches

over time so readers can have various options to choose from when working on their own database projects.)

Set the Unique Values property to Yes, and change the query to a Make Table query. We are doing this to create a table named "Misc Cash Flows." Run the query to make the table.

### Append Queries

Now that the table is created, change the query to an Append query and save it as "Append Misc Cash Flows - Taxes." Now it's ready to be used in the normal data creation process.

Adding the bond interest data and the dividends data to the Misc Cash Flows table requires two similar Append queries. The easiest way to create both is to copy the Append Misc Cash Flows - Taxes query and alter the second and third fields.

Rename the first copy as "Append Misc Cash Flows - Bond Interest." Alter the second and third fields to capture the bond interest data: DetailItem: "Bond Interest Payments" and QTR1:[Forms]!  
[Reports Menu]![BondInterest]/4. Save the query, run it, and close it.

Repeat the process to make a query

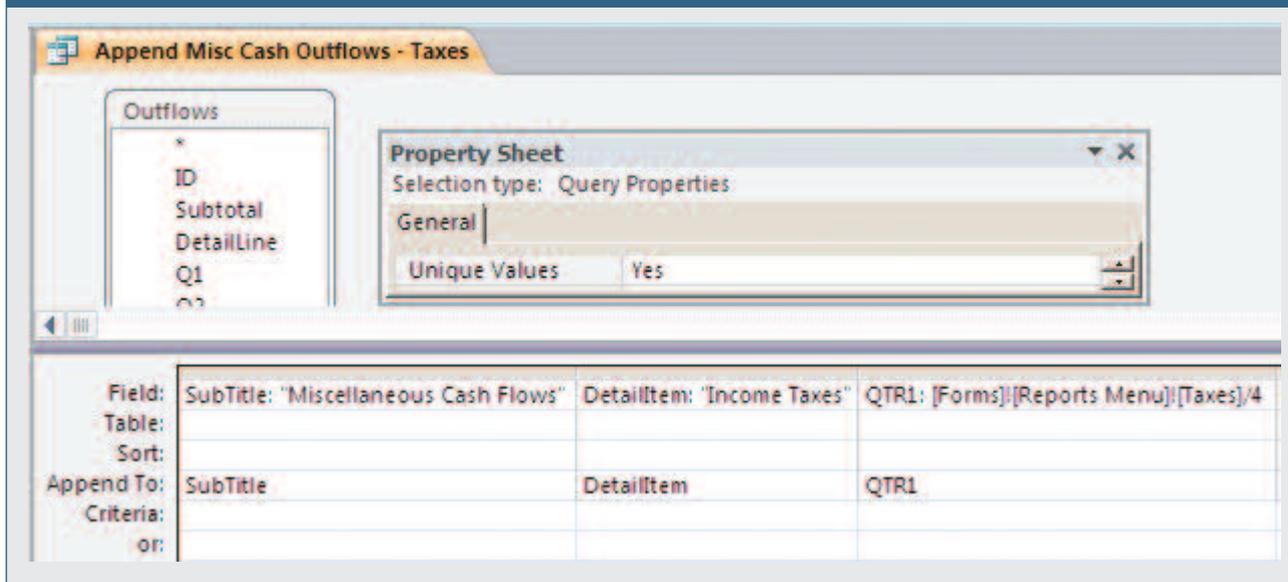
named "Append Misc Cash Flows - Dividends." This time, the second and third fields should be DetailItem: "Dividends" and QTR1:[Forms]!  
[Reports Menu]![Dividends]/4. Save the query, run it, and close it.

The original Excel version of the Misc Cash Flow table also includes a section labeled Stock and Misc, but there weren't any values in it. I left it out of my design, but if your project has something similar to it—or might in the future—it might be worth adding it as a placeholder.

### Subreports

Open an existing subreport, such as the Manufacturing Outflows SubReport, in Design view. Save it as "Misc Cash Flows SubReport." Change the record source to the Misc Cash Flows table. Edit all the parts of the report to refer to the new data source. Things to edit are: caption, report heading text boxes, detail line text boxes, and total text boxes. Also, make sure the format property for the border style is set to transparent. The default setting is solid. If you forget this, that part of the report will have a line around it when you drag it into the main Cash

Figure 1. Append Misc Cash Outflows — Taxes Query



Budget report. When you are done updating the report and have saved it, drag it into the Cash Budget report.

Repeat this process to create separate subreports for the Equipment Purchases and Total Cash Outflows from Operations queries we created last month. Name the subreports "Equipment Purchases SubReport" and "Total Cash Outflows SubReport," respectively, and add them to the Cash Budget report.

With these three subreports added to the main report, the Cash Budget Report is beginning to take shape. Move between Print Preview and Design view to refine its layout. If a detailed change is needed, go back to the appropriate subreport to make the change. Leave spaces in the layout for Total Miscellaneous

Cash Flows and Total Cash Before Line of Credit, which we will add next month.

To see how the report is shaping up so far, you can download the database file from LinkUp IMA. Search for the Publications Article Reference Library. Within that library is a post named 2014 Database Files. The post is updated each month with a new database reflecting the work we did in that month's column.

### Best Practice

This month we had another example of modifying a copy of an existing subreport to create additional subreports. Using this method helps keep the many parts (subreports) of a complex report, such as rows, columns, totals, and so on,

lined up within the main report.

Next month we will add the Total Miscellaneous Cash Flows and Total Cash Before Line of Credit subreports. Then we will have everything we need to get to the part where we calculate the beginning cash balances for quarters 2-4. **SF**

*Patricia Cox has taught Excel and Access to management accounting students and other college majors and has consulted with local area businesses to create database reporting systems since 1998. She also is a member of IMA's Madison Chapter. To send Patricia a question to address in the Access column, e-mail her at [kathrynmann@tds.net](mailto:kathrynmann@tds.net).*