

CITY OF SAN DIEGO
Third Quarter Fiscal Year 2014
Operating Cash Flow Statement (In Thousands)
(Unaudited)

Month	July	August	September	October	November	December	January	February	March	April	May	June	Total
Beginning Cash Balance	\$ 410,493	\$ 93,665	\$ 87,788	\$ 65,605	\$ 34,531	\$ 8,575	\$ 105,987	\$ 223,308	\$ 224,512	\$ 203,287	\$ 238,329	\$ 344,973	
GENERAL FUND RECEIPTS:													
Property Tax	1,829	4,704	2,996	3,631	8,894	133,856	113,925	7,956	6,626	72,219	92,797	10,983	\$ 460,416
Sales Tax	16,868	16,341	16,864	12,956	17,275	15,848	43,485	16,448	17,966	11,881	46,716	16,729	249,376
Transient Occupancy Tax	7,700	10,836	9,767	6,960	6,749	6,569	4,396	5,976	6,519	8,235	7,432	7,887	89,026
Property Transfer Tax	675	-	669	1,028	704	548	605	785	597	500	760	1,365	8,235
Licenses and Permits	2,800	2,587	2,186	2,337	1,953	2,626	3,376	5,209	3,723	2,673	2,447	3,082	34,998
Fines and Forfeitures	2,341	784	762	4,303	2,645	676	2,281	3,904	2,588	2,881	917	6,086	30,168
Investment Earnings	71	100	32	83	70	53	72	132	78	84	133	(438)	471
Franchise Fees	1,279	15,917	163	980	15,017	984	1,446	16,476	1,568	1,594	15,762	204	71,390
Rents and Concessions	4,901	6,094	5,385	3,228	2,730	3,600	3,405	2,890	2,323	3,625	3,298	7,485	48,965
Revenue from Other Agencies	546	(601)	719	2,276	239	363	533	114	338	(897)	192	(3,243)	579
Charges for Current Services	6,060	10,925	6,674	12,846	10,470	10,246	8,930	11,062	10,522	13,224	13,133	49,344	163,436
Miscellaneous Revenues	382	627	105	650	548	288	10,502	499	392	268	554	(4,099)	10,716
Transfers from Other Funds	6	-	20,180	318	8	7,270	2,115	-	7,251	128	12	94,527	131,815
TOTAL GENERAL FUND RECEIPTS	45,457	68,314	66,502	51,597	67,300	182,928	195,072	71,451	60,491	116,416	184,152	189,912	1,299,591
GENERAL FUND DISBURSEMENTS:													
Personnel Services	45,987	43,145	41,828	43,349	42,403	42,597	44,044	38,973	42,747	42,843	44,593	42,384	514,894
Fringe Benefits	239,307	6,309	12,846	14,291	12,918	14,651	6,134	11,188	13,850	13,760	14,744	14,652	374,650
Supplies	952	2,112	5,036	1,927	1,792	1,788	2,125	1,684	1,694	1,927	2,775	4,316	28,128
Contracts	23,840	23,079	7,274	9,079	13,883	16,839	14,631	13,673	16,767	15,413	12,417	10,155	177,051
Information Technology	(96)	713	812	2,687	2,873	3,952	2,591	946	3,166	1,864	3,814	6,749	30,071
Energy and Utilities	1,838	3,597	3,405	3,443	2,961	1,996	2,784	3,352	2,486	3,242	3,754	5,468	38,328
Debt	79	361	744	47	777	158	8	48	2,068	-	(63)	(250)	3,977
Other Expenditures	116	1,628	196	888	709	152	150	1,019	223	934	(110)	3,494	9,398
Transfers to Other Funds	8,048	4,533	2,113	2,087	2,169	10,018	6,210	2,649	15,810	312	2,130	80,783	136,862
Loan to Successor Agency	-	-	-	-	21,067	-	-	-	-	-	-	-	21,067
Year-End Payroll Accrual	42,992	-	-	-	-	-	-	-	-	-	-	(47,859)	(4,867)
TOTAL GENERAL FUND DISBURSEMENTS	363,064	85,476	74,254	77,800	101,552	92,151	78,676	73,533	98,810	80,295	84,056	119,893	1,329,559
Operating Fund Net Transactions	² 779	11,285	(14,431)	(4,871)	8,295	6,636	925	3,286	17,094	(1,080)	6,548	(37,606)	(3,139)
Total Change in Cash	(316,828)	(5,877)	(22,183)	(31,074)	(25,956)	97,413	117,320	1,205	(21,225)	35,042	106,644	32,413	\$ (33,107)
Ending Cash Balance	\$ 93,665	\$ 87,788	\$ 65,605	\$ 34,531	\$ 8,575	\$ 105,987	\$ 223,308	\$ 224,512	\$ 203,287	\$ 238,329	\$ 344,973	\$ 377,386	

Footnotes:

¹ Includes the General Fund portion of the Fiscal Year 2014 Actuarially Determined Contribution (ADC) for the City's defined benefit pension plan payment made in July. The ADC pension payment includes amounts advanced on behalf of other funds which are refunded to the General Fund throughout the year.

² Operating funds include City Funds which are separate from the General Fund for administrative purposes and which generally are not restricted by statute, City Charter or other applicable restriction and are available to pay for General Fund expenses. Operating fund activity is shown in the aggregate (receipts less disbursements).