

CITY OF SAN DIEGO
Second Quarter Fiscal Year 2015
Operating Cash Flow Statement (In Thousands)
(Unaudited)

Month	July	August	September	Total
Beginning Cash Balance	\$ 377,386	\$ 91,692	\$ 100,706	
GENERAL FUND RECEIPTS:				
Property Tax	2,007	4,529	3,217	\$ 130,094
Sales Tax	12,763	16,956	18,689	97,282
Transient Occupancy Tax	8,687	11,188	10,321	51,769
Property Transfer Tax	749	-	681	3,475
Licenses and Permits	2,496	1,746	1,719	10,684
Fines and Forfeitures	2,673	730	2,357	13,977
Investment Earnings	64	57	43	304
Franchise Fees	1,345	16,466	107	35,902
Rents and Concessions	4,371	5,199	6,413	25,640
Revenue from Other Agencies	788	3,345	286	4,879
Charges for Current Services	8,838	6,805	4,753	38,482
Miscellaneous Revenues	(2,023)	417	(99)	667
Transfers from Other Funds	<u>38,787</u>	<u>-</u>	<u>7,091</u>	<u>56,892</u>
TOTAL GENERAL FUND RECEIPTS	<u>81,545</u>	<u>67,437</u>	<u>55,577</u>	<u>470,048</u>
GENERAL FUND DISBURSEMENTS:				
Personnel Services	45,179	41,672	41,579	253,272
Fringe Benefits ¹	227,148	5,095	12,118	282,877
Supplies	1,020	1,710	3,236	14,595
Contracts	41,233	12,041	8,921	94,768
Information Technology	151	560	898	8,675
Energy and Utilities	1,570	4,531	2,886	18,468
Capital Expenditures	-	-	-	-
Debt	71	22	-	648
Other Expenditures	126	124	1,664	2,700
Transfers to Other Funds	8,018	3,619	13,266	47,818
Loan to Successor Agency	-	-	-	-
Year-End Payroll Accrual	<u>47,859</u>	<u>-</u>	<u>-</u>	<u>47,859</u>
TOTAL GENERAL FUND DISBURSEMENTS	<u>372,375</u>	<u>69,375</u>	<u>84,567</u>	<u>771,681</u>
Operating Fund Net Transactions ²	<u>5,136</u>	<u>10,952</u>	<u>19,719</u>	<u>(79)</u>
Total Change in Cash	<u>(285,694)</u>	<u>9,014</u>	<u>(9,272)</u>	<u>\$ (301,713)</u>
Ending Cash Balance	<u>\$ 91,692</u>	<u>\$ 100,706</u>	<u>\$ 91,435</u>	

Footnotes:

¹ Includes the General Fund portion of the Fiscal Year 2015 Actuarially Determined Contribution (ADC) for the City's defined benefit pension plan 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).