

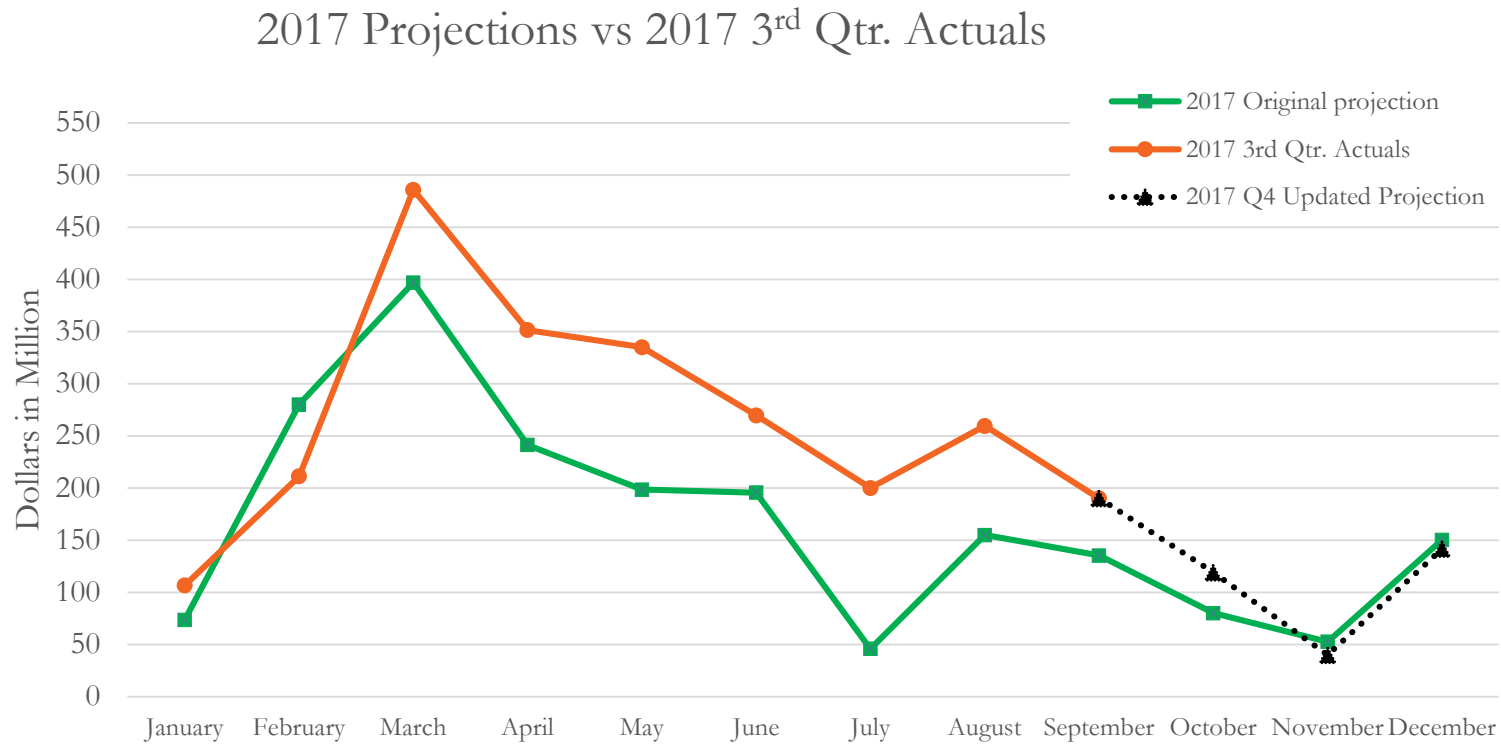
Nassau County
Includes 5 Primary Funds
2017 Cash Flow September Actuals

	<u>Jan-17</u>	<u>Feb-17</u>	<u>Mar-17</u>	<u>Apr-17</u>	<u>May-17</u>	<u>Jun-17</u>	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	<u>Total 2017</u>
Cash Receipts from Budget:													
Receipt of Tax Levies	3.3	126.8	325.9	0.2	0.2	(6.6)	(2.6)	239.3	114.9	5.9	5.2	6.1	818.6
Fed Aid, State Aid	11.3	15.0	35.9	1.3	76.8	3.5	21.1	41.0	18.3	28.2	45.2	47.8	345.5
Departmental Receipts	16.0	7.9	18.9	18.9	26.9	26.3	15.0	20.4	26.4	23.9	13.2	21.6	235.3
Sales Tax (Net of NIFA set-asides)	61.9	79.6	64.5	89.7	72.5	117.5	57.5	76.9	74.2	105.0	70.9	110.9	981.1
Other Receipts	12.7	17.7	42.5	15.7	14.9	19.1	21.2	21.0	30.1	22.5	19.2	29.5	266.2
Total Cash Receipts from Budget	105.2	247.0	487.7	125.9	191.3	159.8	112.3	398.6	263.9	185.5	153.7	215.8	2,646.7
Cash Disbursements from Budget:													
Salaries & Fringes	104.9	108.7	127.9	91.0	102.2	111.9	96.7	129.2	94.9	109.0	120.2	302.8	1,499.4
Debt Service (Net of NIFA set-asides)	13.8	0.0	0.3	80.3	4.9	1.9	19.5	0.0	3.8	74.8	0.5	10.2	209.9
Social Services & Early Intervention	47.3	44.9	42.6	41.6	49.6	44.8	41.7	48.5	38.0	45.6	46.6	46.2	537.3
Contractual	22.0	5.5	9.8	28.4	31.8	26.2	13.6	19.6	19.3	35.4	17.4	28.0	257.1
Local Governments Assistance	0.0	0.0	12.0	3.8	1.3	2.3	16.1	0.0	9.2	3.7	0.4	17.5	66.3
Other Disbursements	17.9	6.5	8.1	9.5	16.3	10.2	13.0	65.8	13.3	16.7	58.6	74.2	310.0
Total Cash Disbursements from Budget	205.8	165.5	200.6	254.6	205.9	197.3	200.7	263.2	178.4	285.3	243.7	478.9	2,880.0
Non Budget Items:													
TAN Payments	0.0	0.0	(50.0)	0.0	0.0	0.0	0.0	0.0	(168.4)	0.0	0.0	(39.5)	(257.8)
TAN Proceeds	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	360.0	360.0
Net Transfers (To)/From Non-Primary Funds	(11.5)	14.5	16.3	(5.6)	(1.6)	(27.6)	1.5	7.1	4.3	9.4	0.2	39.0	45.9
Other Non Budget Cash Receipts	5.3	8.7	21.3	0.1	0.1	0.1	17.0	16.3	8.8	19.6	10.9	5.5	113.7
Other Non Budget Cash (Disbursements)	0.0	0.0	(0.0)	(0.0)	0.0	(0.0)	0.0	(99.0)	0.0	0.0	0.0	(0.0)	(99.1)
Treasury Adjustments In/(Out)	1.2	0.0	0.1	(0.3)	(0.2)	(0.4)	0.2	(0.3)	0.3	(0.2)	(0.2)	(0.2)	0.0
Net Non Budget Items	(5.1)	23.2	(12.3)	(5.8)	(1.7)	(27.9)	18.7	(75.8)	(155.0)	28.8	10.9	364.8	162.7
Net Cash Received/(Disbursed) for Period	(105.7)	104.7	274.8	(134.6)	(16.4)	(65.3)	(69.7)	59.6	(69.5)	(71.0)	(79.1)	101.6	
Beginning Cash Balance	212.2	106.5	211.2	486.0	351.4	335.0	269.6	199.9	259.6	190.1	119.0	39.9	
Ending Cash Balance Primary Funds	106.5	211.2	486.0	351.4	335.0	269.6	199.9	259.6	190.1	119.0	39.9	141.6	
FEMA (Sandy) Opening Cash Balance	0.1	0.1	0.1	0.1	0.0	0.9	0.5	0.2	0.2	0.1	0.0	0.0	
FEMA Receipts	0.0	1.5	0.1	0.0	1.1	0.2	1.3	0.0	0.0	0.0	0.0	1.2	5.2
FEMA (Disbursements)	0.8	0.1	0.0	0.6	0.3	0.0	0.1	0.0	0.1	0.6	0.6	0.6	3.9
FEMA Transfers Between Funds In/(Out)	0.9	(1.4)	(0.0)	0.5	0.1	(0.5)	(1.5)	0.0	0.0	0.5	0.6	(0.6)	(1.4)
Ending Cash Balance FEMA	0.1	0.1	0.1	0.0	0.9	0.5	0.2	0.2	0.1	0.0	0.0	0.0	
Ending Cash Balance Primary Funds and FEMA	106.6	211.3	486.1	351.4	335.9	270.2	200.1	259.7	190.2	119.0	39.9	141.6	
Liquid Funds (SSW & ENV & LIT)	77.9	45.3	73.8	48.4	55.0	55.2	56.0	97.1	92.9	74.6	54.1	47.1	
Ending Liquid Cash Balance	184.5	256.7	559.9	399.8	390.9	325.4	256.1	356.9	283.1	193.7	94.1	188.7	
RAN/TAN Debt Coverage (Primary Funds)			10.7					2.1				4.6	
RAN/TAN Debt Coverage (All Liquid Cash)			12.2					2.7				5.8	

As of October 20, 2017

* Dollars in Millions

2017 3rd Qtr. Cash Flow – Graph Analysis



- Cash flow year-to-date shows an \$54.8 million positive variance, compared to the 2017 Original Projection
 - Primarily due to timing of receipts and disbursements

* As of October 20, 2017



2017 3rd Qtr. Cash Flow – Variance Analysis

(\$ million)

Revenue Variance (Cash Receipts)

Other Receipts– Primarily due to fines and forfeiture receipts \$11.0M higher than projected and accelerated budgeted reimbursements of \$6.6M from NHCC	18.6
Receipt of Tax Levies– Tax levy payments received earlier than originally projected	15.0
Sales Tax Receipts higher than projected	10.4
Department Receipts– Timing of receipts	4.3
Fed Aid, State Aid– Timing of Fed Aid receipts	(29.7)

Expenditure Variance (Cash Disbursements)

Local Governments Assistance– Signed payment vouchers not returned by towns	35.0
Social Services– Lower case loads	19.7
Other Disbursements– Timing of vendor payments	16.2
Salary & Fringes– Impact of vacancies	13.1
Contractual	3.9

Non Budget Items Variance

Net Transfer Between Funds– Additional transfers to reserve funds (including Litigation Fund) and timing of inter-fund chargebacks	(42.1)
Other Non Budget Cash Receipts– Primarily due to lower than projected delinquent school tax payments (\$5.9M) and delayed NHCC reconciliation payments (\$7.4M)	(13.7)

