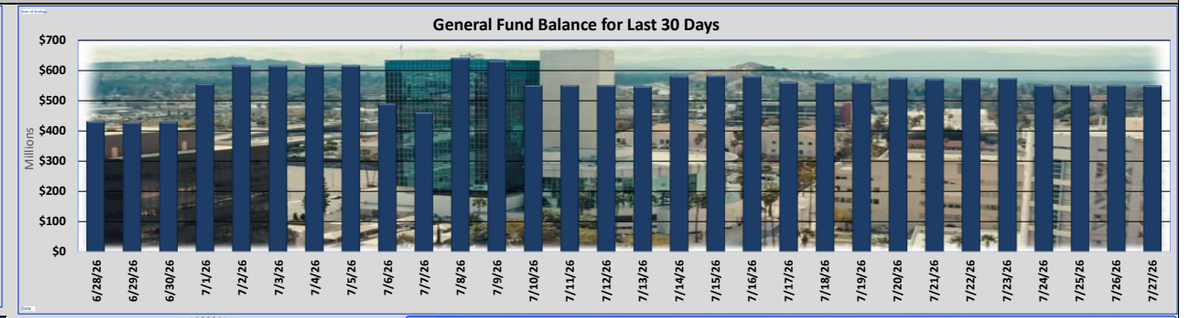
Ben J. Benoit
County Auditor
Controller

Auditor Controller's Office-Cash Management Report as of Monday, July 27, 2026

Tanya S. Harris, DPA, CPA
Assistant County Auditor
Controller

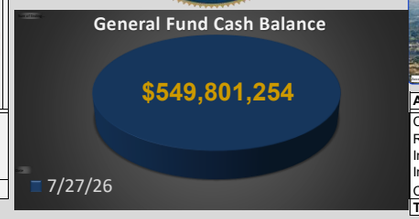


Summary of Funds Available for Borrowing

Funds Available Funds for Borrowing	
Capital Projects Fund	$292,133,636
Debt Service Fund	154,189,331
Enterprise Funds	8,975,335
General Fund (Subfund)	860,434,493
Internal Service Funds	441,321,878
Special Revenue (CSA's)	66,254,219
Special Revenue (Transport)	213,869,714
Special Revenue Fund	418,130,652
Enterprise Funds (Hospital)	94,036,176
Enterprise Funds (Clinics)	225,335,597
Grand Total	$2,774,681,031

Funds with Borrowing Restrictions	
Cemetery	$4,708,565
Fiduciary-Agency	571,800,329
Fiduciary-Investment	3,816,497,363
Fiduciary-Pension	3,754,457
Fiduciary-Private Purpose	20,143,579
Fiduciary-Schools	8,443,950,017
Fiduciary	1,149,983
Flood	373,379,567
First 5	26,085,170
Housing	(617,913)
IHSS	(1,129,350)
Parks	27,198,468
RDV Property Tax Trust Fund	2,566,926
Waste	301,235,324

Summary of Funds Available for Borrowing:	
Total Available Funds for Borrowing	2,774,681,031
Total Funds with Borrowing Restrictions	13,590,722,485
General Fund Balance	549,801,254
Total Funds Available For Borrowing	**16,915,204,769**



Account Name	Amount	Account Number
Cash	$16,806,604,550	101100
Restricted Cash	106,898,634	101101
Imprest Cash	715,505	101200
Investments In Lieu Of Cash	986,080	105100
Cash With Fiscal Agent	179,847,910	101500
Total Cash Accounts	**$17,095,052,679**	

Expected Inflows next 2 weeks:

FY26 Mental Health Revenue	$90,190,954
FY27 Dept of Public Social Services Revenue	72,505,805
FY26 Human Resources Revenue	4,450,676
Total Expected Inflows	**$167,147,436**

Expected Outflows next 2 weeks:

Payroll PP15	-$57,691,616
FY27 Human Resources Expense	-16,591,259
FY27 Facilities Management Expense	-9,127,044
FY26 Detention Health Services Expense	-7,618,412
FY26 Executive Office Expense	-4,300,000
Total Expected Outflows	**-$95,328,331**

Funds with a Negative Balance over $1M

Fund Name	Fund No.	Amount
Office On Aging	21450	($6,421,202)
Capital Const-Land & Bldg Acq	30100	($6,147,622)
FM-Real Estate	47220	($5,430,108)
Deferred Comp Co-Nationwide	65085	($2,048,186)
RSA Flexible Spending Account	65176	($1,270,281)
IHSS Public Authority	22800	($1,129,350)
Total Negative Funds		**($22,446,748)**

Pool Cash Summary Report by Pool Contribution

Pool	Pool Contribution	Interest to GF	Interest Not to GF
3rd Party	$10,574,476,021	$225,338,481	$10,349,137,540
CFD - Community Facility District	15,776,256	-	15,776,256
Funds to Close	-	-	-
County Service Area (CSA)	62,229,931	135,988	62,093,943
Cash with Fiscal Agent	45,774,321	-	45,774,321
Deferred Compensation	-	-	-
Enterprise Funds	(419,130)	159,357	(578,487)
Flood Control	373,379,567	-	373,379,567
General Fund	549,801,254	549,801,254	-
General Restricted Sub-fund	811,439,317	435,804,593	375,634,724
General Unrestricted Sub-fund	48,257,445	33,391,086	14,866,359
Internal Service Funds	1,131,488	1,127,367	4,121
Parks	26,723,521	-	26,723,521
Restricted Assets	64,820,030	-	64,820,030
RDA	11,853,953	-	11,853,953
Restricted General Fund	770,194,381	40,978,601	729,215,781
Special Districts	2,097,505,695	1,506,547	2,095,999,148
Transportation	198,109,966	5,495,854	192,614,112
Unrestricted General Funds	912,198,091	285,836,364	626,361,727
WRMD	138,059,928	3,162	138,056,766
Warrant Clearing	213,892,736	213,892,736	-
Total Pool Contributions	**$16,915,204,769**	**$1,793,471,389**	**$15,121,733,381**

Note: The $179M Tax Revenue Anticipation Note proceeds are held with Fiscal Agent