

Local Sales/Use Tax **Cash Receipts Analysis**

The Cash Receipts Analysis report (CRA) is designed to give jurisdictions an analysis of sales and use tax cash receipts from the State Board of Equalization (SBE). The CRA includes comparisons by quarter, by fiscal year-to-date, and by benchmark year. The report not only includes the cash receipts for your jurisdiction, but all jurisdictions in your county-wide area, other counties throughout your region, regions throughout the entire state, and Statewide totals.

The left-side section of the CRA is the quarterly performance. The six most recent quarters are reflected. This section illustrates the percentage change from each quarter's cash received by your jurisdiction to the same quarterly period in the prior year.

The middle section of the CRA is a fiscal year-to-date comparison. The amounts shown reflect a fiscal year starting from July of each year and ending in June of each year and only include sales tax received fiscal year-to-date. Each subsequent quarter into the fiscal will add one additional quarter to the fiscal year-to-date performance analysis.

The right-side section of the CRA is the benchmark year analysis. Benchmark year is simply the four most recent quarters totaled together to complete one full year of sales and use tax receipts. This analysis compares the most current benchmark year with the same four quarters of the prior year. A percentage change is calculated.

The CRA directly reconciles with the three cash advances and cleanup payments received from the SBE.