

**COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2014/2015 ESTIMATED**

(in thousands)

	Jul Estimate	Aug Estimate	Sep Estimate	Oct Estimate	Nov Estimate	Dec Estimate	Jan Estimate	Feb Estimate	Mar Estimate	Apr Estimate	May Estimate	Jun Estimate	Total
1 Beginning Cash Balance	760,844												760,844
Revenue Categories:													
2 Taxes Current Property	-	6,341	4,203	5,206	15,602	194,133	73,909	10,878	16,782	147,412	70,997	13,231	558,694
3 Taxes Other Than Current Secured	6,138	6,401	6,370	6,950	6,026	7,012	165,871	5,402	4,667	8,914	165,502	9,162	398,415
Licenses, Permits & Franchises	3,063	4,064	2,608	2,831	3,760	3,353	3,501	4,010	3,028	5,400	5,835	2,637	44,089
Fines, Forfeitures & Penalties	2,649	1,498	1,459	2,285	2,774	1,189	2,401	3,166	1,651	2,450	3,597	9,263	34,382
Revenue Use - Money & Property	2,073	1,029	561	1,142	474	417	786	581	662	900	1,960	438	11,023
Intergovernmental Revenue	83,228	154,804	93,405	182,853	111,255	155,788	172,763	135,745	139,949	168,618	146,226	205,206	1,749,842
Charges for Current Services	26,645	27,413	20,519	26,535	31,831	27,999	31,996	23,779	26,477	30,028	47,573	23,474	344,270
Miscellaneous Revenue	1,536	764	2,266	1,538	1,257	4,035	1,535	759	1,303	1,824	1,368	2,178	20,362
Other Financing Sources	30,295	26,281	27,138	20,907	24,830	30,268	22,591	25,609	33,804	25,191	4,392	18,667	289,973
Total Revenues	155,626	228,595	158,529	250,247	197,809	424,194	475,353	209,930	228,324	390,737	447,451	284,256	3,451,050
4 Teeter Receipts	17,849	3,397	6,231	4,920	4,999	4,341	3,584	1,686	1,748	1,950	1,940	2,356	55,000
Short Term Borrowing (Trans)	0												0
Total Receipts	173,475	231,992	164,760	255,167	202,807	428,535	478,936	211,616	230,073	392,686	449,390	286,612	3,506,050
Expenditure Categories:													
5 Salaries & Employee Benefits	596,663	142,274	96,653	98,493	98,879	98,925	145,541	101,184	100,871	101,818	99,627	107,397	1,788,323
Services and Supplies	94,258	81,881	85,227	102,464	83,905	80,790	93,894	83,281	86,136	92,260	85,190	100,950	1,070,235
6 Other Charges	77,806	40,755	54,355	39,855	40,130	54,355	40,355	40,755	54,355	52,355	40,159	40,355	575,590
Fixed Assets - Equipment	952	247	240	509	553	580	973	537	418	444	769	301	6,522
Operating Transfers	10,870	7,117	11,512	8,422	10,649	7,874	5,918	8,849	6,381	5,486	5,169	8,441	96,689
Total Expenditures	780,548	272,274	247,987	249,742	234,116	242,525	286,680	234,605	248,161	252,363	230,914	257,444	3,537,359
Teeter Disbursements												55,000	55,000
Short-Term Borrowing (Trans)							0			0			0
Total Disbursements	780,548	272,274	247,987	249,742	234,116	242,525	286,680	234,605	248,161	252,363	230,914	312,444	3,592,359
General Fund Month Ending Cash	153,771	113,489	30,262	35,686	4,378	190,388	382,644	359,656	341,567	481,890	700,367	674,535	674,535
Tobacco Tax Settlement Ending Cash	8,121	8,121	8,121	8,121	8,121	8,121	8,121	8,121	8,121	8,121	8,121	8,121	8,121
Cash Balance Including Tobacco	161,892	121,610	38,383	43,807	12,499	198,509	390,765	367,777	349,688	490,011	708,488	682,656	682,656

Footnotes:

- 1 Actual beginning cash balance excludes Tobacco Settlement Trust of \$8M. The Tobacco Settlement Trust fund represents amounts that are available to the General Fund, however, to facilitate tracking of these balances, they are maintained in a separate fund.
- 2 Property tax payments are received in Dec and Apr. The County participates in the alternative method of secured property tax apportionment (the TEETER Plan) available under the Revenue and Taxation Code of the State of California.
- 3 VLF- in- lieu payments are apportioned each Jan and May.
- 4 Teeter cash receipts of \$55M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.
- 5 Jul includes \$408.5M for Retirement Advances and OPEB, and \$81.4M for POBs. Aug and Jan have three pay periods. The third pay period does not include health benefits.
- 6 Jul includes \$37.5M annual lease payment.