COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2013/2014 EST/ACTUAL

(in thousands)

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Estimate	May Estimate	Jun Estimate	Total
1 Beginning Cash Balance	789,717												789,717
Revenue Categories:													
2 Taxes Current Property	-	6,770	4,026	5,054	14,682	206,092	68,849	13,777	17,447	150,200	44,510	14,711	546,118
3 Taxes Other Than Current Secured	6,438	5,602	6,469	6,864	5,567	6,827	167,163	5,181	5,060	6,208	155,554	9,451	386,382
Licenses, Permits & Franchises	3,934	4,515	2,624	3,187	3,560	3,452	3,423	3,794	2,897	6,418	3,909	3,479	45,193
Fines, Forfeitures & Penalties	7,411	1,885	1,596	1,484	2,349	1,297	3,776	4,016	1,698	4,174	5,518	14,648	49,853
Revenue Use - Money & Property	3,612	1,202	690	2,417	767	704	1,175	760	1,552	1,188	871	539	15,479
Intergovernmental Revenue	116,603	135,576	110,695	186,652	121,448	170,354	206,986	84,948	155,279	172,419	151,666	211,319	1,823,945
Charges for Current Services	25,853	22,996	17,527	24,868	23,815	30,859	32,017	19,370	23,423	36,229	25,897	20,768	303,623
Miscellaneous Revenue	3,029	1,484	1,751	1,637	1,711	1,805	1,826	1,199	1,245	2,492	2,774	3,635	24,588
Other Financing Sources	30,501	22,409	24,585	17,979	21,336	84,201	23,646	19,410	30,711	21,545	20,504	16,178	333,005
Total Revenues	197,382	202,439	169,962	250,142	195,236	505,591	508,863	152,457	239,311	400,872	411,203	294,730	3,528,187
4 Teeter Receipts	18,660	3,671	5,207	4,460	4,718	2,945	3,438	1,556	1,824	4,465	2,627	2,524	56,095
Short Term Borrowing (Trans)	60,000												60,000
Total Receipts	276,042	206,110	175,170	254,601	199,954	508,536	512,300	154,013	241,135	405,338	413,830	297,254	3,644,282
Expenditure Categories:													
5 Salaries & Employee Benefits	556,340	127,185	86,403	88,048	88,393	88,434	130,106	90,453	90,173	91,851	95,913	96,007	1,629,304
Services and Supplies	113,246	73,431	102,399	111,939	91,309	100,092	111,301	74,195	90,696	110,340	105,250	111,624	1,195,822
6 Other Charges	79,970	45,342	44,994	44,570	42,947	44,153	43,666	32,092	53,368	53,854	40,338	40,524	565,818
Fixed Assets - Equipment	666	249	303	358	597	679	1,085	698	163	308	470	464	6,039
Operating Transfers	3,000	497	27,289	9,076	22,389	24,083	4,866	21,847	19,861	13,639	13,463	9,751	169,761
Total Expenditures	753,222	246,706	261,388	253,989	245,634	257,440	291,024	219,285	254,261	269,992	255,434	258,370	3,566,744
Teeter Disbursements												65,000	65,000
Short-Term Borrowing (Trans)							36,000			24,000			60,000
Total Disbursements	753,222	246,706	261,388	253,989	245,634	257,440	327,024	219,285	254,261	293,992	255,434	323,370	3,691,744
General Fund Month Ending Cash	312,537	271,941	185,722	186,335	140,655	391,751	577,027	511,755	498,629	609,974	768,371	742,255	742,255
Tobacco Tax Settlement Ending Cash	8,127	8,127	8,127	8,133	8,133	8,133	8,140	8,140	8,140	8,121	8,121	8,121	8,121
Cash Balance Including Tobacco	320,664	280,068	193,849	194,468	148,788	399,884	585,167	519,895	506,769	618,095	776,492	750,376	750,376

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 $65M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.

5 Jul includes $379.5M 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 $39.4M annual lease payment.