

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2015-2016 ACTUAL/ESTIMATED
(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 Estimate
1 Beginning Cash Balance	1,256,647												1,256,647
Revenue Categories:													
2 RR400 Taxes Current Property	1,079	9,096	2,174	5,660	14,193	211,530	101,121	9,834	19,639	154,259	68,844	14,310	611,740
3 RR410 Taxes Other Than Current Secured	5,123	5,089	8,335	6,857	6,905	6,141	183,782	5,549	5,472	8,400	179,940	7,302	428,895
RR420 Licenses, Permits & Franchises	3,038	3,870	2,687	3,099	3,976	3,397	2,920	4,042	2,921	5,138	5,116	1,903	42,107
RR430 Fines, Forfeitures & Penalties	5,021	1,986	1,225	1,369	2,305	1,891	3,407	2,974	3,246	2,533	5,243	4,991	36,193
RR440 Revenue Use - Money & Property	2,843	846	422	1,695	431	255	2,004	193	420	1,151	2,177	476	12,913
RR450 Intergovernmental Revenue	109,564	107,469	110,294	208,544	60,739	201,147	156,748	154,012	154,145	179,506	143,662	239,427	1,825,257
RR460 Charges for Current Services	32,688	23,565	19,278	31,197	26,217	27,100	22,753	26,485	26,812	26,114	54,290	18,693	335,191
RR470 Miscellaneous Revenue	6,347	2,058	1,827	2,382	1,659	1,076	1,207	2,931	4,638	1,850	1,082	1,533	28,590
RR480 Other Financing Sources	25,270	23,929	22,907	19,118	22,020	24,757	21,913	21,120	29,245	19,961	30,084	45,462	305,785
Total Revenues	190,974	177,909	169,149	279,921	138,446	477,293	495,856	227,140	246,538	398,912	490,438	334,098	3,626,672
4 RR51 Teeter Receipts	13,409	2,923	6,502	4,829	3,320	2,739	2,563	1,512	975	2,129	1,870	2,210	44,982
LR2110 Short Term Borrowing (Trans)													0
Total Receipts	204,383	180,832	175,651	284,750	141,766	480,032	498,418	228,652	247,513	401,041	492,308	336,307	3,671,654
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	611,598	98,319	96,377	96,173	96,510	139,327	96,939	96,712	97,405	106,169	106,169	106,169	1,747,866
EE520 Services and Supplies	93,011	69,668	82,049	99,733	79,245	100,495	85,603	87,205	93,513	99,769	96,674	108,458	1,095,423
6 EE530 Other Charges	77,565	35,659	49,293	47,356	27,129	55,427	29,097	33,821	50,223	53,761	41,263	49,366	549,958
EE540 Fixed Assets - Equipment	705	245	165	5,650	199	1,294	237	1,307	195	3,099	931	384	14,410
EE563 Operating Transfers	15,441	5,785	13,489	9,542	8,212	19,604	17,438	(5,995)	3,963	8,040	7,251	7,524	110,294
Total Expenditures	798,321	209,676	241,372	258,454	211,296	316,145	229,314	213,049	245,298	270,839	252,289	271,900	3,517,952
TDR440 Teeter Disbursements												46,394	46,394
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	798,321	209,676	241,372	258,454	211,296	316,145	229,314	213,049	245,298	270,839	252,289	318,294	3,564,346
Month End Cash Balance	662,710	633,865	568,145	594,441	524,911	688,798	957,902	973,505	975,720	1,105,923	1,345,942	1,363,956	1,363,956
Tobacco Tax Settlement Ending Cash	8,188	8,188	8,188	8,198	8,198	8,198	8,212	8,212	8,212	8,212	8,212	8,212	8,212
Cash Balance Including Tobacco	670,898	642,053	576,333	602,639	533,109	696,996	966,115	981,717	983,932	1,114,135	1,354,154	1,372,168	1,372,168

Footnotes:

- 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.
- 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.
- VLF- in- lieu payments are apportioned each Jan and May.
- Teeter cash receipts of \$46M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.
- July includes \$391M (budget \$395.5M) for Retirement Advances and OPEB, and \$84.2M (budget \$81.4M) for POBs. July and December have three pay periods. The third pay period does not include health benefits.
- July includes \$35.0M annual lease payment (budget \$35.5M).