

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2017-2018 ACTUAL/ESTIMATE
(in thousands)

	Jul Actual	Aug Actual	Sep Actual	Oct Estimate	Nov Estimate	Dec Estimate	Jan Estimate	Feb Estimate	Mar Estimate	Apr Estimate	May Estimate	Jun Estimate	Total Actual
1 Beginning Cash Balance	1,540,533												1,540,533
Revenue Categories:													
2 RR400 Taxes Current Property	2,091	9,372	2,358	24,370	-	222,822	110,253	16,517	-	194,230	62,220	12,056	656,289
3 RR410 Taxes Other Than Current Secured	8,202	5,674	9,130	6,662	6,677	6,002	200,248	5,752	4,094	6,347	201,379	7,348	467,516
RR420 Licenses, Permits & Franchises	3,804	4,469	3,166	3,069	3,790	3,234	3,003	3,635	3,653	4,973	4,289	3,194	44,279
RR430 Fines, Forfeitures & Penalties	6,708	1,482	1,103	2,663	1,151	2,072	3,586	3,522	1,315	3,445	6,864	4,545	38,455
RR440 Revenue Use - Money & Property	5,476	659	184	1,199	199	195	1,257	216	234	1,680	204	170	11,673
RR450 Intergovernmental Revenue	142,762	157,043	188,357	178,721	92,756	192,086	168,303	112,252	163,909	178,028	148,732	256,135	1,979,086
RR460 Charges for Current Services	41,539	17,081	23,752	36,400	29,173	30,795	28,056	35,514	29,387	33,226	47,222	42,433	394,579
RR470 Miscellaneous Revenue	8,174	2,049	3,013	1,871	1,662	2,833	975	1,870	2,155	2,994	2,326	4,845	34,768
RR480 Other Financing Sources	26,949	27,869	23,039	21,250	472	50,892	23,385	22,226	697	53,247	29,912	39,753	319,690
Total Revenues	245,705	225,699	254,102	276,205	135,880	510,930	539,067	201,503	205,443	478,171	503,148	370,480	3,946,334
4 RR51 Teeter Receipts	19,936	2,301	8,770	9,007	-	3,172	3,920	1,858	-	3,716	2,339	2,082	57,101
LR2110 Short Term Borrowing (Trans)													0
Total Receipts	265,641	228,001	262,871	285,211	135,880	514,102	542,987	203,361	205,443	481,886	505,487	372,563	4,003,435
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	662,861	106,261	126,724	105,622	106,230	163,527	105,891	105,705	106,093	106,316	105,384	169,360	1,969,973
EE520 Services and Supplies	111,957	79,593	83,375	113,643	94,464	108,356	107,566	88,202	106,429	110,390	107,605	131,087	1,242,666
6 EE530 Other Charges	64,142	37,822	50,242	32,394	25,524	62,646	25,537	35,754	58,158	54,483	26,096	32,651	505,449
EE548 Fixed Assets - Equipment	1,026	752	571	1,639	316	784	260	446	665	1,767	626	624	9,475
EE563 Operating Transfers	8,389	4,025	10,464	20,415	21,062	22,939	16,703	14,976	14,140	12,264	18,155	7,780	171,313
Total Expenditures	848,375	228,453	271,377	273,713	247,595	358,252	255,957	245,083	285,485	285,220	257,867	341,501	3,898,877
TRD52 Teeter Disbursements	0	0	0	0	0	0	0	0	0	0	0	54,130	54,130
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	848,375	228,453	271,377	273,713	247,595	358,252	255,957	245,083	285,485	285,220	257,867	395,631	3,953,007
Month End Cash Balance	957,799	957,346	948,841	960,340	848,626	1,004,476	1,291,507	1,249,785	1,169,744	1,366,410	1,614,030	1,590,962	1,590,962
Tobacco Tax Settlement Ending Cash	8,318	8,320	8,320	8,312	8,312	8,312	8,322	8,322	8,322	8,332	8,332	8,332	8,332
Cash Balance Including Tobacco	966,117	965,666	957,161	968,652	856,938	1,012,788	1,299,829	1,258,107	1,178,066	1,374,742	1,622,362	1,599,294	1,599,294

Footnotes:

- 1 Beginning cash balance excludes Tobacco Settlement Trust of \$8M. The Tobacco Settlement Trust fund represents money that is available to the General Fund; however, to facilitate tracking of the cash balance it is maintained in a separate fund.
- 2 Property tax payments are received in December and April. The County participates in the alternative method of secured property tax apportionment (the TEETER Plan) which is available under the State of California Revenue and Taxation Code.
- 3 Vehicle License Fees (VLF)-in-lieu payments are apportioned in January and May.
- 4 Teeter cash receipt of \$54M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 5 July includes \$473.6M (\$480M budgeted) for Retirement Advances and OPEB, and \$83.0M (\$81.4M budgeted) for POBs payments. December and June have three pay periods. The third pay period does not pay for health benefits cost.
- 6 July includes \$31.1M (\$31.2M budgeted) annual lease revenue bond (LRB) payment.