

**COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2013/2014 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	677,660												677,660
Revenue Categories:													
2 Taxes Current Property	-	5,882	4,381	5,184	17,069	183,503	75,819	7,433	14,921	150,200	44,510	14,711	523,615
3 Taxes Other Than Current Secured	8,460	6,417	7,359	6,381	6,225	6,007	161,220	5,372	4,302	6,208	155,554	9,451	382,956
Licenses, Permits & Franchises	2,392	3,733	2,557	2,444	3,580	3,248	3,574	3,821	3,142	6,418	3,909	3,479	42,297
Fines, Forfeitures & Penalties	1,467	1,948	1,941	3,268	4,273	1,750	3,036	4,162	3,996	4,174	5,518	14,648	50,182
Revenue Use - Money & Property	2,804	1,100	870	1,231	572	509	1,010	765	586	1,188	871	539	12,045
Intergovernmental Revenue	82,354	169,790	103,689	183,229	130,389	165,900	173,348	155,470	166,243	172,419	151,666	211,319	1,865,816
Charges for Current Services	24,641	24,161	18,170	23,038	30,818	25,318	27,654	23,269	25,224	36,229	25,897	20,768	305,188
Miscellaneous Revenue	1,191	1,176	2,440	2,622	1,645	7,231	1,687	1,405	1,519	2,492	2,774	3,635	29,816
Other Financing Sources	27,156	21,834	25,038	18,849	18,121	27,411	18,868	22,486	32,134	21,545	20,504	16,178	270,123
Total Revenues	150,466	236,040	166,446	246,246	212,690	420,878	466,217	224,183	252,067	400,872	411,203	294,730	3,482,038
4 Teeter Receipts	18,107	3,192	8,908	6,189	5,398	5,047	4,114	2,091	2,338	4,465	2,627	2,524	65,000
Short Term Borrowing (Trans)	60,000												60,000
Total Receipts	228,574	239,232	175,354	252,435	218,088	425,925	470,330	226,274	254,405	405,338	413,830	297,254	3,607,038
Expenditure Categories:													
5 Salaries & Employee Benefits	558,024	132,119	89,434	89,471	90,029	91,066	132,386	90,772	90,249	91,851	95,913	96,007	1,647,321
Services and Supplies	104,114	94,362	96,319	112,467	90,934	89,102	102,000	97,286	103,098	110,340	105,250	111,624	1,216,896
6 Other Charges	79,545	40,594	55,194	39,294	40,024	55,194	40,854	40,594	55,194	53,854	40,338	40,524	581,204
Fixed Assets - Equipment	807	506	579	738	381	400	569	642	646	308	470	464	6,510
Operating Transfers	14,898	12,507	17,105	15,182	21,736	12,971	11,491	15,274	13,765	13,639	13,463	9,751	171,781
Total Expenditures	757,388	280,088	258,631	257,152	243,105	248,732	287,300	244,568	262,952	269,992	255,434	258,370	3,623,711
Teeter Disbursements												65,000	65,000
Short-Term Borrowing (Trans)							36,000			24,000			60,000
Total Disbursements	757,388	280,088	258,631	257,152	243,105	248,732	323,300	244,568	262,952	293,992	255,434	323,370	3,748,711
General Fund Month Ending Cash	148,845	107,989	24,712	19,995	(5,022)	172,171	319,201	300,908	292,360	403,706	562,102	535,987	535,987
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	156,966	116,110	32,833	28,116	3,099	180,292	327,322	309,029	300,481	411,827	570,223	544,108	544,108

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.