

**COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2014-2015 ESTIMATE AND ACTUAL**

(in thousands)

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Total
1 Beginning Cash Balance	986,745												986,745
Revenue Categories:													
2 RR400 Taxes Current Property	1,371	6,185	4,195	2,512	22,775	192,585	97,915	14,310	15,611	156,760	58,066	13,567	585,852
3 RR410 Taxes Other Than Current Secured	5,197	5,815	7,265	4,848	7,298	6,058	176,346	5,719	4,247	6,719	177,121	9,083	415,716
RR420 Licenses, Permits & Franchises	3,345	3,897	3,084	4,367	3,436	3,087	2,926	2,937	4,283	8,807	4,016	3,735	47,920
RR430 Fines, Forfeitures & Penalties	5,795	2,011	1,532	1,347	2,764	2,431	2,288	4,402	2,992	1,893	6,224	4,953	38,632
RR440 Revenue Use - Money & Property	3,683	401	855	1,178	482	427	1,224	536	427	1,900	474	434	12,019
RR450 Intergovernmental Revenue	158,386	152,025	95,338	176,813	77,470	150,514	196,483	71,418	145,848	200,522	148,070	308,880	1,881,766
RR460 Charges for Current Services	33,138	22,335	27,133	34,926	22,556	26,762	21,349	27,603	27,329	29,910	44,170	49,083	366,294
RR470 Miscellaneous Revenue	7,103	683	1,845	29,604	2,317	3,455	1,331	994	1,977	4,196	1,885	1,559	56,949
RR480 Other Financing Sources	9,623	24,457	21,458	17,526	23,262	25,469	23,278	19,639	29,743	18,076	27,998	28,809	269,338
Total Revenues	227,642	217,807	162,703	273,120	162,361	410,787	523,140	147,559	232,456	428,783	468,024	420,104	3,674,486
4 RR51 Teeter Receipts	13,678	3,349	6,281	4,683	3,918	2,810	2,717	1,516	1,163	3,095	2,000	1,889	47,099
LR2110 Short Term Borrowing (Trans)	0												0
Total Receipts	241,321	221,156	168,985	277,802	166,279	413,597	525,857	149,075	233,619	431,878	470,024	421,993	3,721,586
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	582,344	137,096	93,974	94,166	95,359	94,425	135,692	93,811	93,447	94,371	93,141	94,129	1,701,954
EE520 Services and Supplies	98,013	71,792	82,205	91,094	73,346	92,563	90,400	77,395	96,003	84,244	95,365	111,948	1,064,366
6 EE530 Other Charges	78,212	41,281	49,969	39,943	29,494	56,438	32,256	36,036	45,510	47,069	35,530	34,605	526,343
EE540 Fixed Assets - Equipment	1,431	548	314	42	798	498	586	198	1,431	5,902	716	1,451	13,916
EE563 Operating Transfers	16,069	1,319	11,696	2,800	6,759	18,372	8,185	3,490	209	14,154	4,901	10,757	98,710
Total Expenditures	776,068	252,036	238,158	228,045	205,756	262,297	267,118	210,929	236,599	245,738	229,653	252,891	3,405,289
TDR440 Teeter Disbursements												46,394	46,394
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	776,068	252,036	238,158	228,045	205,756	262,297	267,118	210,929	236,599	245,738	229,653	299,285	3,451,683
General Fund Month Ending Cash	451,998	421,118	351,945	401,702	362,224	513,524	772,263	710,409	707,429	893,568	1,133,939	1,256,647	1,256,647
Tobacco Tax Settlement Ending Cash	8,155	8,155	8,155	8,162	8,162	8,162	8,171	8,171	8,171	8,180	8,180	8,180	8,180
Cash Balance Including Tobacco	460,153	429,273	360,100	409,864	370,387	521,687	780,433	718,580	715,600	901,748	1,142,119	1,264,827	1,264,827

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 in Jan and May.
- Teeter cash receipts of \$55M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.
- July 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.