

**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 Actual	May Actual	Jun Actual	Total Actual
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	166,967	63,012	9,568	613,875
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	5,706	187,497	6,096	432,553
RR420 Licenses, Permits & Franchises	3,038	3,870	2,687	3,099	3,976	3,397	2,920	4,042	2,921	3,256	4,534	3,180	40,920
RR430 Fines, Forfeitures & Penalties	5,021	1,986	1,225	1,369	2,305	1,891	3,407	2,974	3,246	2,008	7,602	4,221	37,256
RR440 Revenue Use - Money & Property	2,843	846	422	1,695	431	255	2,004	193	420	2,124	250	159	11,642
RR450 Intergovernmental Revenue	109,564	107,469	110,294	208,544	60,739	201,147	156,748	154,012	154,145	175,223	139,717	249,212	1,826,814
RR460 Charges for Current Services	32,688	23,565	19,278	31,197	26,217	27,100	22,753	26,485	26,812	39,373	50,702	31,457	357,626
RR470 Miscellaneous Revenue	6,347	2,058	1,827	2,382	1,659	1,076	1,207	2,931	4,638	5,447	4,936	4,862	39,370
RR480 Other Financing Sources	25,270	23,929	22,907	19,118	22,020	24,757	21,913	21,120	29,245	20,114	19,895	34,315	284,602
<b>Total Revenues</b>	<b>190,974</b>	<b>177,909</b>	<b>169,149</b>	<b>279,921</b>	<b>138,446</b>	<b>477,293</b>	<b>495,856</b>	<b>227,140</b>	<b>246,538</b>	<b>420,219</b>	<b>478,144</b>	<b>343,070</b>	<b>3,644,658</b>
4 RR51 Teeter Receipts	13,409	2,923	6,502	4,829	3,320	2,739	2,563	1,512	975	1,664	1,796	1,463	43,696
LR2110 Short Term Borrowing (Trans)													0
<b>Total Receipts</b>	<b>204,383</b>	<b>180,832</b>	<b>175,651</b>	<b>284,750</b>	<b>141,766</b>	<b>480,032</b>	<b>498,418</b>	<b>228,652</b>	<b>247,513</b>	<b>421,883</b>	<b>479,941</b>	<b>344,534</b>	<b>3,688,354</b>
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	97,381	97,525	98,383	1,722,649
EE520 Services and Supplies	93,011	69,668	82,049	99,733	79,245	100,495	85,603	87,205	93,513	101,171	91,414	109,827	1,092,933
6 EE530 Other Charges	77,565	35,659	49,293	47,356	27,129	55,427	29,097	33,821	50,223	49,827	29,102	31,062	515,560
EE548 Fixed Assets - Equipment	705	245	165	5,650	199	1,294	237	1,307	195	336	1,146	384	11,863
EE563 Operating Transfers	15,441	5,785	13,489	9,542	8,212	19,604	17,438	(5,995)	3,963	5,872	8,670	4,095	106,115
<b>Total Expenditures</b>	<b>798,321</b>	<b>209,676</b>	<b>241,372</b>	<b>258,454</b>	<b>211,296</b>	<b>316,145</b>	<b>229,314</b>	<b>213,049</b>	<b>245,298</b>	<b>254,587</b>	<b>227,856</b>	<b>243,751</b>	<b>3,449,119</b>
TRD52 Teeter Disbursements												47,332	47,332
LD2110 Short-Term Borrowing (Trans)													0
<b>Total Disbursements</b>	<b>798,321</b>	<b>209,676</b>	<b>241,372</b>	<b>258,454</b>	<b>211,296</b>	<b>316,145</b>	<b>229,314</b>	<b>213,049</b>	<b>245,298</b>	<b>254,587</b>	<b>227,856</b>	<b>291,083</b>	<b>3,496,450</b>
Month End Cash Balance	662,710	633,865	568,145	594,441	524,911	688,798	957,902	973,505	975,720	1,143,016	1,395,100	1,448,551	1,448,551
Tobacco Tax Settlement Ending Cash	8,188	8,188	8,188	8,198	8,198	8,198	8,212	8,212	8,212	8,224	8,224	8,224	8,224
<b>Cash Balance Including Tobacco</b>	<b>670,898</b>	<b>642,053</b>	<b>576,333</b>	<b>602,639</b>	<b>533,109</b>	<b>696,996</b>	<b>966,115</b>	<b>981,717</b>	<b>983,932</b>	<b>1,151,240</b>	<b>1,403,324</b>	<b>1,456,774</b>	<b>1,456,774</b>

**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).