

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2016-2017 ACTUAL/ESTIMATE
(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	1,448,551												1,448,551
Revenue Categories:													
2 RR400 Taxes Current Property	1,979	9,314	2,089	6,531	16,372	218,023	108,797	21,973	-	183,329	69,576	9,489	647,472
3 RR410 Taxes Other Than Current Secured	9,952	5,605	7,827	7,829	6,681	6,573	195,544	6,722	3,087	7,427	196,080	6,204	459,530
RR420 Licenses, Permits & Franchises	3,021	4,597	2,398	2,998	3,901	3,170	3,119	3,873	3,699	2,781	4,557	3,643	41,759
RR430 Fines, Forfeitures & Penalties	6,670	2,004	1,192	2,450	1,121	1,860	4,984	3,110	837	3,199	8,663	3,411	39,502
RR440 Revenue Use - Money & Property	2,672	627	193	3,049	70	280	2,980	339	308	4,275	966	246	16,006
RR450 Intergovernmental Revenue	109,458	151,889	156,989	134,912	136,022	216,575	144,650	106,636	184,889	140,719	168,459	241,802	1,893,001
RR460 Charges for Current Services	35,083	23,266	24,057	30,474	30,940	30,481	30,611	43,037	26,270	30,542	47,285	28,566	380,611
RR470 Miscellaneous Revenue	(245)	7,165	4,716	3,066	2,290	6,148	1,135	3,123	1,507	1,641	1,708	2,283	34,537
RR480 Other Financing Sources	41,012	25,936	21,445	22,756	475	46,269	20,807	21,554	664	50,626	18,841	41,971	312,356
Total Revenues	209,602	230,402	220,905	214,065	197,873	529,379	512,629	210,367	221,262	424,540	516,135	337,615	3,824,774
4 RR51 Teeter Receipts	17,099	2,429	5,231	4,174	1,854	2,473	4,635	1,671	0	2,499	2,119	2,454	46,639
LR2110 Short Term Borrowing (Trans)													0
Total Receipts	226,701	232,831	226,136	218,240	199,727	531,852	517,264	212,039	221,262	427,040	518,254	340,069	3,871,414
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	659,439	101,824	99,857	100,676	100,842	145,343	100,400	100,722	101,478	103,201	101,992	146,353	1,862,127
EE520 Services and Supplies	112,777	82,434	103,402	104,105	107,442	105,215	102,203	78,196	103,456	100,563	120,189	121,599	1,241,580
6 EE530 Other Charges	69,249	35,392	64,476	27,070	31,683	52,530	28,419	54,268	52,045	44,819	30,814	34,742	525,506
EE548 Fixed Assets - Equipment	528	729	104	511	197	1,175	159	185	887	446	416	1,821	7,159
EE563 Operating Transfers	8,497	8,168	1,097	9,894	7,854	7,314	1,574	13,343	7,926	3,120	8,790	9,170	86,746
Total Expenditures	850,489	228,546	268,935	242,256	248,017	311,577	232,755	246,714	265,792	252,150	262,202	313,685	3,723,117
TRD52 Teeter Disbursements												56,315	56,315
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	850,489	228,546	268,935	242,256	248,017	311,577	232,755	246,714	265,792	252,150	262,202	369,999	3,779,432
Month End Cash Balance	824,764	829,049	786,250	762,233	713,943	934,219	1,218,727	1,184,052	1,139,521	1,314,411	1,570,463	1,540,533	1,540,533
Tobacco Tax Settlement Ending Cash	8,235	8,235	8,235	8,253	8,253	8,253	8,271	8,271	8,271	8,292	8,295	8,295	8,295
Cash Balance Including Tobacco	832,999	837,284	794,485	770,487	722,197	942,472	1,226,998	1,192,323	1,147,792	1,322,703	1,578,759	1,548,828	1,548,828

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 \$56M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 5 July includes \$451.6M for Retirement Advances and OPEB, and \$80.9M for POBs payments. July, December, and June have three pay periods. The third pay period does not pay for health benefits cost.
- 6 July includes \$31.1M annual lease revenue bond (LRB) payment.