

**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 Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	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	36,651	-	220,208	149,388	15,943	-	165,537	73,284	9,359	684,191
3 RR410 Taxes Other Than Current Secured	8,202	5,674	9,130	11,437	3,969	8,162	206,369	6,446	3,502	7,608	206,672	9,479	486,651
RR420 Licenses, Permits & Franchises	3,804	4,469	3,166	3,716	4,063	2,765	4,046	3,933	3,601	3,343	4,461	4,111	45,478
RR430 Fines, Forfeitures & Penalties	6,708	1,482	1,103	2,415	1,560	2,155	3,360	4,938	1,108	4,420	6,066	3,732	39,046
RR440 Revenue Use - Money & Property	5,476	659	184	3,342	1,583	201	3,179	470	2,704	1,796	463	5,692	25,748
RR450 Intergovernmental Revenue	142,762	157,043	188,357	117,789	138,465	209,461	168,846	142,982	158,227	147,277	132,981	356,443	2,060,635
RR460 Charges for Current Services	41,539	17,081	23,752	44,021	36,336	25,541	34,495	30,508	28,561	26,751	43,378	51,530	403,493
RR470 Miscellaneous Revenue	8,174	2,049	3,013	2,369	1,963	1,745	2,169	1,894	3,612	1,643	2,180	1,194	32,004
RR480 Other Financing Sources	26,949	27,869	23,039	21,700	1,398	48,225	21,598	23,175	626	33,843	39,652	36,205	304,279
<b>Total Revenues</b>	<b>245,705</b>	<b>225,699</b>	<b>254,102</b>	<b>243,441</b>	<b>189,337</b>	<b>518,463</b>	<b>593,452</b>	<b>230,288</b>	<b>201,940</b>	<b>392,218</b>	<b>509,137</b>	<b>477,745</b>	<b>4,081,526</b>
4 RR51 Teeter Receipts	19,936	2,301	8,770	5,644	2,918	2,107	3,591	1,597	0	2,143	0	4,569	53,576
LR2110 Short Term Borrowing (Trans)													0
<b>Total Receipts</b>	<b>265,641</b>	<b>228,001</b>	<b>262,871</b>	<b>249,085</b>	<b>192,254</b>	<b>520,570</b>	<b>597,042</b>	<b>231,885</b>	<b>201,940</b>	<b>394,361</b>	<b>509,137</b>	<b>482,313</b>	<b>4,135,102</b>
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	662,861	106,261	126,724	104,105	112,224	154,021	106,071	107,202	107,637	108,748	107,722	156,904	1,960,479
EE520 Services and Supplies	111,957	79,593	83,375	138,130	85,935	112,946	110,513	91,754	107,996	130,926	95,105	152,159	1,300,388
6 EE530 Other Charges	64,142	37,822	50,242	26,296	30,953	53,373	25,043	31,324	51,637	37,944	32,154	32,944	473,874
EE548 Fixed Assets - Equipment	1,026	752	571	352	371	137	697	419	552	667	1,495	3,033	10,071
EE563 Operating Transfers	8,389	4,025	10,464	13,971	12,624	10,650	12,686	1,353	21,599	7,665	14,595	26,398	144,419
<b>Total Expenditures</b>	<b>848,375</b>	<b>228,453</b>	<b>271,377</b>	<b>282,854</b>	<b>242,107</b>	<b>331,127</b>	<b>255,009</b>	<b>232,052</b>	<b>289,420</b>	<b>285,950</b>	<b>251,071</b>	<b>371,437</b>	<b>3,889,231</b>
TRD52 Teeter Disbursements	0	0	0	0	0	0	0	0	0	0	0	61,657	61,657
LD2110 Short-Term Borrowing (Trans)													0
<b>Total Disbursements</b>	<b>848,375</b>	<b>228,453</b>	<b>271,377</b>	<b>282,854</b>	<b>242,107</b>	<b>331,127</b>	<b>255,009</b>	<b>232,052</b>	<b>289,420</b>	<b>285,950</b>	<b>251,071</b>	<b>433,094</b>	<b>3,950,888</b>
<b>Month End Cash Balance</b>	<b>957,799</b>	<b>957,346</b>	<b>948,841</b>	<b>915,073</b>	<b>865,220</b>	<b>1,054,664</b>	<b>1,396,697</b>	<b>1,396,531</b>	<b>1,309,051</b>	<b>1,417,462</b>	<b>1,675,528</b>	<b>1,724,747</b>	<b>1,724,747</b>
Tobacco Tax Settlement Ending Cash	8,318	8,320	8,320	8,338	8,346	8,346	8,361	8,361	8,375	8,383	8,383	8,408	8,408
<b>Cash Balance Including Tobacco</b>	<b>966,117</b>	<b>965,666</b>	<b>957,161</b>	<b>923,411</b>	<b>873,567</b>	<b>1,063,010</b>	<b>1,405,058</b>	<b>1,404,892</b>	<b>1,317,426</b>	<b>1,425,844</b>	<b>1,683,910</b>	<b>1,733,154</b>	<b>1,733,154</b>

**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.