

**COUNTY OF SAN DIEGO**  
**GENERAL FUND MONTHLY CASH FLOW SUMMARY**  
**FISCAL YEAR 2015-2016 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 Estimate
1 Beginning Cash Balance	1,098,429												1,098,429
Revenue Categories:													
2 RR400 Taxes Current Property	702	6,635	4,210	3,875	19,185	204,193	85,413	14,386	16,931	154,259	68,844	14,310	592,942
3 RR410 Taxes Other Than Current Secured	6,068	5,954	7,163	6,788	6,709	6,720	179,146	5,685	4,854	8,400	179,940	7,302	424,728
RR420 Licenses, Permits & Franchises	3,016	3,736	2,477	2,709	3,247	3,159	2,746	3,513	3,120	5,138	5,116	1,903	39,880
RR430 Fines, Forfeitures & Penalties	4,420	1,858	1,738	2,478	2,653	1,564	2,594	3,553	2,193	2,533	5,243	4,991	35,817
RR440 Revenue Use - Money & Property	2,602	611	566	1,255	488	433	901	643	714	1,151	2,177	476	12,018
RR450 Intergovernmental Revenue	117,206	156,142	97,436	221,918	111,586	146,246	203,250	89,830	152,106	179,506	143,662	239,427	1,858,315
RR460 Charges for Current Services	30,918	27,290	24,443	30,752	28,619	29,154	29,936	24,844	28,824	26,114	54,290	18,693	353,876
RR470 Miscellaneous Revenue	2,764	773	1,241	7,660	1,103	3,394	1,150	769	1,119	1,850	1,082	1,533	24,438
RR480 Other Financing Sources	9,981	25,367	23,267	18,178	24,128	27,629	24,145	21,583	31,860	19,961	30,084	45,462	301,645
<b>Total Revenues</b>	<b>177,677</b>	<b>228,366</b>	<b>162,541</b>	<b>295,612</b>	<b>197,718</b>	<b>422,492</b>	<b>529,281</b>	<b>164,804</b>	<b>241,720</b>	<b>398,912</b>	<b>490,438</b>	<b>334,098</b>	<b>3,643,658</b>
4 RR51 Teeter Receipts	14,620	3,006	4,902	4,276	3,918	3,893	2,768	1,404	1,397	2,129	1,870	2,210	46,394
LR2110 Short Term Borrowing (Trans)	0												0
<b>Total Receipts</b>	<b>192,296</b>	<b>231,372</b>	<b>167,442</b>	<b>299,888</b>	<b>201,637</b>	<b>426,385</b>	<b>532,049</b>	<b>166,208</b>	<b>243,117</b>	<b>401,041</b>	<b>492,308</b>	<b>336,307</b>	<b>3,690,052</b>
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	608,220	105,838	105,838	105,838	105,838	131,305	106,169	106,169	106,169	106,169	106,169	106,169	1,799,891
EE520 Services and Supplies	111,877	87,894	96,121	117,801	90,842	100,649	105,830	93,428	100,110	99,769	96,674	108,458	1,209,453
6 EE530 Other Charges	70,608	37,189	49,518	44,122	41,233	58,981	44,634	41,921	55,811	53,761	41,263	49,366	588,407
EE548 Fixed Assets - Equipment	1,022	388	301	195	830	623	1,214	436	177	3,099	931	384	9,599
EE563 Operating Transfers	12,690	10,346	13,665	14,524	16,296	14,336	10,101	12,646	8,318	8,040	7,251	7,524	135,736
<b>Total Expenditures</b>	<b>804,417</b>	<b>241,655</b>	<b>265,443</b>	<b>282,479</b>	<b>255,039</b>	<b>305,895</b>	<b>267,948</b>	<b>254,600</b>	<b>270,584</b>	<b>270,839</b>	<b>252,289</b>	<b>271,900</b>	<b>3,743,086</b>
TDR440 Teeter Disbursements												46,394	46,394
LD2110 Short-Term Borrowing (Trans)													0
<b>Total Disbursements</b>	<b>804,417</b>	<b>241,655</b>	<b>265,443</b>	<b>282,479</b>	<b>255,039</b>	<b>305,895</b>	<b>267,948</b>	<b>254,600</b>	<b>270,584</b>	<b>270,839</b>	<b>252,289</b>	<b>318,294</b>	<b>3,789,480</b>
<b>Month End Cash Balance</b>	<b>486,309</b>	<b>476,025</b>	<b>378,024</b>	<b>395,434</b>	<b>342,032</b>	<b>462,522</b>	<b>726,623</b>	<b>638,232</b>	<b>610,765</b>	<b>740,968</b>	<b>980,988</b>	<b>999,001</b>	<b>999,001</b>
Tobacco Tax Settlement Ending Cash	8,188	8,188	8,188	8,196	8,196	8,196	8,204	8,204	8,204	8,212	8,212	8,212	8,212
<b>Cash Balance Including Tobacco</b>	<b>494,497</b>	<b>484,213</b>	<b>386,212</b>	<b>403,630</b>	<b>350,228</b>	<b>470,718</b>	<b>734,827</b>	<b>646,436</b>	<b>618,969</b>	<b>749,180</b>	<b>989,200</b>	<b>1,007,213</b>	<b>1,007,213</b>

**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 \$51M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.
- 5 July includes \$395.5M for Retirement Advances and OPEB, and \$81.4M for POBs. July and December have three pay periods. The third pay period does not include health benefits.
- 6 July includes \$35.5M annual lease payment.