

**COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2020-2021 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	1,585,920												1,585,920
Revenue Categories:													
2 RR400 Taxes Current Property	4,258	7,391	5,623	10,908	19,049	255,472	91,830	23,325	38,880	218,487	74,359	10,096	759,679
3 RR410 Taxes Other Than Current Secured	3,223	5,353	6,794	8,921	6,432	8,852	235,750	7,532	6,736	6,820	235,418	6,022	537,852
RR420 Licenses, Permits & Franchises	2,520	2,267	2,951	2,123	2,627	3,379	3,257	3,235	2,594	8,289	3,191	3,190	39,623
RR430 Fines, Forfeitures & Penalties	1,149	1,124	929	3,174	1,304	1,917	2,034	1,855	1,207	2,574	5,899	4,761	27,927
RR440 Revenue Use - Money & Property	2,585	2,176	605	1,015	1,190	449	1,466	628	446	1,740	469	394	13,162
RR450 Intergovernmental Revenue	150,107	192,255	152,253	323,741	154,140	203,588	307,973	173,124	165,719	245,308	226,212	252,249	2,546,669
RR460 Charges for Current Services	57,435	23,463	30,011	31,893	29,537	29,148	37,225	29,929	40,110	55,535	36,931	35,618	436,834
RR470 Miscellaneous Revenue	6,182	3,602	3,612	2,617	1,728	2,398	25,734	2,087	7,374	1,947	2,074	11,705	71,060
RR480 Other Financing Sources	22,484	25,617	33,569	17,418	19,107	18,434	26,080	27,615	26,190	28,291	35,066	43,497	323,367
Total Revenues	249,942	263,249	236,347	401,809	235,114	523,636	731,349	269,329	289,255	568,991	619,619	367,532	4,756,172
4 RR51 Teeter Receipts	16,651	5,239	9,456	9,226	5,628	9,123	6,363	3,276	3,020	2,461	4,863	1,257	76,561
LR2110 Short-Term Borrowing (Trans)													0
Total Receipts	266,593	268,487	245,803	411,035	240,742	532,759	737,712	272,606	292,275	571,451	624,482	368,789	4,832,734
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	804,724	122,023	127,018	183,728	123,928	119,036	118,936	124,160	127,928	181,245	153,300	136,450	2,322,477
EE520 Services and Supplies	182,710	106,500	166,071	177,805	146,900	146,078	164,218	146,808	167,909	178,405	156,289	175,133	1,914,825
6 EE530 Other Charges	105,267	8,337	49,924	41,433	31,993	66,371	36,816	37,560	49,265	52,480	38,042	35,106	552,594
EE54X Fixed Assets	607	607	607	607	607	607	607	607	607	607	607	607	7,289
EE548 Fixed Assets - Equipment	981	437	359	942	828	664	1,029	525	1,690	944	751	763	9,913
EE563 Operating Transfers	20,497	12,990	14,302	18,450	25,096	17,229	25,719	19,837	19,387	18,375	24,249	22,864	238,995
Total Expenditures	1,114,786	250,895	358,281	422,966	329,353	349,986	347,326	329,496	366,787	432,056	373,237	370,923	5,046,093
7 TRD52 Teeter Disbursements	7,500											68,913	76,413
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	1,122,286	250,895	358,281	422,966	329,353	349,986	347,326	329,496	366,787	432,056	373,237	439,836	5,122,506
Month End Cash Balance	730,227	747,819	635,341	623,410	534,799	717,572	1,107,957	1,051,066	976,555	1,115,950	1,367,194	1,296,147	1,296,147
Tobacco Tax Settlement Ending Cash	3,538	3,538	3,538	3,553	3,553	3,553	3,568	3,568	3,568	3,583	3,583	3,583	3,583
Cash Balance Including Tobacco	733,764	751,357	638,879	626,962	538,352	721,124	1,111,525	1,054,634	980,123	1,119,533	1,370,777	1,299,730	1,299,730

Footnotes:

- 1 Beginning cash balance excludes Tobacco Settlement Trust. 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 \$76.6M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 5 July includes \$602M for Retirement Advances and OPEB, and \$80.8M for POBs payments. October and April have three pay periods. The third pay period does not pay for health benefits cost.
- 6 July includes \$25.4M annual lease revenue bond (LRB) payment.
- 7 Teeter cash disbursement of \$7.5M is reflected in July as 25% funding requirement for Teeter Tax Loss Reserve Fund and \$68.9M for June Teeter buyout