

**COUNTY OF SAN DIEGO**  
**GENERAL FUND MONTHLY CASH FLOW SUMMARY**  
**FISCAL YEAR 2021-2022 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
Beginning Cash Balance	1,341,183												1,341,183
Revenue Categories:													
2 RR400 Taxes Current Property	2,808	11,104	5,161	14,152	31,524	263,697	132,092	22,892	8,603	273,769	44,378	12,875	823,055
3 RR410 Taxes Other Than Current Secured	14,194	5,689	6,569	7,725	7,268	7,109	247,961	8,563	7,395	9,999	244,276	7,925	574,673
RR420 Licenses, Permits & Franchises	3,142	3,301	2,615	3,100	3,242	3,111	3,187	3,212	3,087	3,141	3,208	2,778	37,123
RR430 Fines, Forfeitures & Penalties	12,322	1,470	1,170	2,728	1,252	1,832	3,815	3,071	1,349	5,553	5,404	4,789	44,754
RR440 Revenue Use - Money & Property	6,234	172	557	5,798	50	420	5,795	155	231	6,053	29	271	25,765
8 RR450 Intergovernmental Revenue	130,800	213,732	172,276	216,653	183,196	259,235	335,737	138,140	250,676	226,988	166,555	593,300	2,887,289
RR460 Charges for Current Services	44,495	29,635	19,601	36,126	38,411	29,540	38,145	29,945	32,127	52,344	56,239	49,701	456,311
RR470 Miscellaneous Revenue	25,707	5,891	6,070	9,126	5,771	6,316	4,919	4,484	3,965	4,247	9,712	7,542	93,750
RR480 Other Financing Sources	34,823	32,825	29,023	28,270	29,116	35,924	27,842	29,235	37,064	28,547	24,490	39,323	376,483
<b>Total Revenues</b>	<b>274,524</b>	<b>303,819</b>	<b>243,042</b>	<b>323,677</b>	<b>299,830</b>	<b>607,185</b>	<b>799,492</b>	<b>239,698</b>	<b>344,497</b>	<b>610,643</b>	<b>554,292</b>	<b>718,503</b>	<b>5,319,203</b>
4 RR51 Teeter Receipts	24,297	2,705	9,265	6,787	3,348	3,334	3,720	1,489	779	2,436	1,880	1,793	61,834
LR2110 Short-Term Borrowing (Trans)													0
<b>Total Receipts</b>	<b>298,821</b>	<b>306,524</b>	<b>252,307</b>	<b>330,465</b>	<b>303,178</b>	<b>610,519</b>	<b>803,212</b>	<b>241,187</b>	<b>345,277</b>	<b>613,078</b>	<b>556,173</b>	<b>720,297</b>	<b>5,381,037</b>
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	854,955	140,087	136,671	198,996	137,793	137,417	138,546	140,814	141,403	201,353	140,857	140,955	2,509,847
EE520 Services and Supplies	193,351	108,375	170,324	190,592	152,749	181,096	173,521	185,412	192,532	207,833	185,111	239,682	2,180,579
6 EE530 Other Charges	85,114	33,642	50,282	32,875	35,825	61,789	35,150	32,270	56,073	51,016	33,849	46,600	554,484
EE54X Fixed Assets	869	7,517	1,480	2,073	1,590	805	5,195	2,935	3,463	1,129	1,552	1,510	30,117
EE563 Operating Transfers	28,438	22,602	28,350	22,757	32,636	22,767	25,024	21,515	17,411	19,056	26,150	28,301	295,006
<b>Total Expenditures</b>	<b>1,162,727</b>	<b>312,223</b>	<b>387,106</b>	<b>447,293</b>	<b>360,593</b>	<b>403,874</b>	<b>377,437</b>	<b>382,945</b>	<b>410,882</b>	<b>480,386</b>	<b>387,519</b>	<b>457,048</b>	<b>5,570,033</b>
7 TRD52 Teeter Disbursements	-											75,027	75,027
LD2110 Short-Term Borrowing (Trans)													0
<b>Total Disbursements</b>	<b>1,162,727</b>	<b>312,223</b>	<b>387,106</b>	<b>447,293</b>	<b>360,593</b>	<b>403,874</b>	<b>377,437</b>	<b>382,945</b>	<b>410,882</b>	<b>480,386</b>	<b>387,519</b>	<b>532,074</b>	<b>5,645,060</b>
<b>Month End Cash Balance</b>	<b>477,278</b>	<b>471,579</b>	<b>336,779</b>	<b>219,951</b>	<b>162,536</b>	<b>369,181</b>	<b>794,956</b>	<b>653,198</b>	<b>587,593</b>	<b>720,285</b>	<b>888,938</b>	<b>1,077,161</b>	<b>1,077,161</b>
1 Tobacco Tax Settlement Ending Cash	3	-	-	-	-	-	-	-	-	-	-	-	0
<b>Cash Balance Including Tobacco</b>	<b>477,281</b>	<b>471,579</b>	<b>336,779</b>	<b>219,951</b>	<b>162,536</b>	<b>369,181</b>	<b>794,956</b>	<b>653,198</b>	<b>587,593</b>	<b>720,285</b>	<b>888,938</b>	<b>1,077,161</b>	<b>1,077,161</b>

**Footnotes:**

- 1 The final draw down in the tobacco fund is August 2021, the fund will be closed after the remaining amount is transferred.
- 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 \$61.8M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 5 July includes \$621M for Retirement Advances and OPEB, and \$80.7M for POBs payments. October and April have three pay periods. The third pay period does not pay for health benefits cost. Includes one time lump sum payment in July.
- 6 July includes \$24.5M annual lease revenue bond (LRB) payment.
- 7 Teeter cash disbursement of \$75M for June Teeter buyout