

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2019-2020 ESTIMATED
(in thousands)

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Estimate	Feb Estimate	Mar Estimate	Apr Estimate	May Estimate	Jun Estimate	Total Estimate
1 Beginning Cash Balance	1,864,162												1,864,162
Revenue Categories:													
2 & 7 RR400 Taxes Current Property	3,423	10,674	3,375	6,546	25,034	251,201	138,323	20,109	-	228,352	53,346	10,345	750,728
3 RR410 Taxes Other Than Current Secured	7,862	5,418	7,639	10,370	8,134	7,698	227,887	6,378	2,945	8,818	228,751	7,115	529,016
RR420 Licenses, Permits & Franchises	4,935	4,390	3,372	3,846	4,051	4,130	3,642	4,072	3,605	3,377	4,908	3,840	48,168
7 RR430 Fines, Forfeitures & Penalties	8,675	1,221	994	1,315	2,968	2,172	3,872	4,041	852	4,704	7,045	3,362	41,220
RR440 Revenue Use - Money & Property	13,374	283	9,587	2,749	468	6,516	4,043	1,305	2,355	7,183	797	3,263	51,923
RR450 Intergovernmental Revenue	97,262	114,230	139,798	197,799	104,432	214,199	199,761	137,034	194,971	176,829	171,698	371,182	2,119,194
RR460 Charges for Current Services	35,838	26,343	16,434	28,358	35,823	30,974	34,587	34,043	28,763	31,114	56,158	37,896	396,331
RR470 Miscellaneous Revenue	9,946	1,840	3,431	3,293	1,967	4,792	2,524	2,775	2,772	2,245	2,314	3,577	41,476
RR480 Other Financing Sources	19,136	28,005	24,641	23,652	24,636	30,855	24,006	24,641	1,899	58,775	21,765	42,817	324,828
Total Revenues	200,452	192,404	209,272	277,928	207,513	552,536	638,645	234,398	238,162	521,397	546,781	483,395	4,302,883
4 & 7 RR51 Teeter Receipts	25,736	2,292	6,397	7,165	3,742	3,943	3,952	1,649	-	2,779	1,698	3,038	62,392
LR2110 Short-Term Borrowing (Trans)													0
Total Receipts	226,187	194,697	215,669	285,093	211,255	556,480	642,597	236,048	238,162	524,176	548,479	486,433	4,365,275
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	758,546	117,100	116,509	116,121	168,207	116,741	119,475	120,474	121,039	122,711	177,824	121,386	2,176,133
EE520 Services and Supplies	139,535	78,611	136,514	125,578	102,415	128,566	149,665	116,438	144,064	157,710	152,147	180,508	1,611,751
6 EE530 Other Charges	66,746	42,469	37,563	33,206	36,528	51,869	23,875	35,570	56,810	49,155	29,575	28,280	491,646
EE540 Fixed Assets	-	-	158	-	-	-	-	-	-	-	-	-	158
EE548 Fixed Assets - Equipment	586	307	1,360	470	960	668	820	515	991	846	1,158	2,923	11,604
EE563 Operating Transfers	16,339	22,985	12,830	34,405	6,382	11,696	25,298	16,909	17,673	15,450	22,518	24,311	226,796
Total Expenditures	981,753	261,472	304,935	309,780	314,492	309,541	319,133	289,905	340,577	345,872	383,222	357,408	4,518,088
TDR440 Teeter Disbursements	-	-	-	-	-	-	-	-	-	-	-	66,510	66,510
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	981,753	261,472	304,935	309,780	314,492	309,541	319,133	289,905	340,577	345,872	383,222	423,918	4,584,597
Month End Cash Balance	1,108,596	1,041,821	952,555	927,869	824,632	1,071,571	1,395,035	1,341,177	1,238,763	1,417,067	1,582,324	1,644,839	1,644,839
Tobacco Tax Settlement Ending Cash	3,523	3,523	3,549	3,554	3,554	3,569	6,049	6,049	6,049	6,064	6,064	6,064	6,064
Cash Balance Including Tobacco	1,112,119	1,045,343	956,103	931,423	828,186	1,075,139	1,401,084	1,347,226	1,244,812	1,423,131	1,588,388	1,650,903	1,650,903

Footnotes:

- 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.
- 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.
- Vehicle License Fees (VLF)-in-lieu payments are apportioned in January and May.
- Teeter cash receipt of \$61.8M is reflected in the General Fund because the County internally funds the Teeter Plan.
- July includes \$550M for Retirement Advances and OPEB, and \$80.6M for POBs payments. November and May have three pay periods. The third pay period does not pay for health benefits cost.
- July includes \$28.5M annual lease revenue bond (LRB) payment.
- No scheduled tax apportionment in March.