

**COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2020-2021 ACTUAL
(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 Estimate
1 Beginning Cash Balance	1,585,920												1,585,920
Revenue Categories:													
2 RR400 Taxes Current Property	3,111	10,240	8,733	14,384	43,719	245,470	115,688	28,526	23,682	180,162	104,573	18,357	796,645
3 RR410 Taxes Other Than Current Secured	6,284	11,581	11,420	10,573	8,890	5,024	245,780	6,309	8,721	4,852	241,785	13,587	574,806
RR420 Licenses, Permits & Franchises	2,562	2,996	3,076	3,388	3,541	3,386	3,069	3,952	5,135	4,068	3,980	3,696	42,850
RR430 Fines, Forfeitures & Penalties	8,748	1,278	1,312	1,062	2,176	1,954	3,062	2,156	3,523	2,750	3,582	8,012	39,616
RR440 Revenue Use - Money & Property	4,437	4,779	196	3,201	1,829	243	1,662	2,026	344	3,332	317	424	22,790
RR450 Intergovernmental Revenue	112,074	215,166	197,215	187,766	170,767	296,389	206,542	159,248	285,862	218,385	136,223	549,080	2,734,718
RR460 Charges for Current Services	40,715	33,333	16,602	34,687	27,786	29,012	36,144	32,721	28,703	54,089	23,713	76,743	434,248
RR470 Miscellaneous Revenue	7,587	5,145	4,236	9,534	5,464	1,937	1,877	2,573	1,786	3,114	5,172	2,439	50,864
RR480 Other Financing Sources	28,551	25,834	24,672	25,895	22,991	29,434	24,345	23,768	31,255	21,167	21,724	39,748	319,383
Total Revenues	214,069	310,352	267,462	290,490	287,162	612,850	638,171	261,279	389,011	491,920	541,069	712,085	5,015,920
4 RR51 Teeter Receipts	26,808	4,619	14,478	7,384	4,610	3,156	6,436	2,199	2,443	1,657	2,644	3,147	79,582
LR2110 Short-Term Borrowing (Trans)													0
Total Receipts	240,877	314,971	281,940	297,874	291,772	616,006	644,607	263,479	391,455	493,577	543,713	715,232	5,095,502
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	823,437	125,279	123,934	180,622	127,114	125,985	126,384	128,309	128,393	185,920	126,870	126,569	2,328,816
EE520 Services and Supplies	163,302	104,761	162,386	186,270	157,953	172,895	154,320	163,639	182,837	199,154	144,428	234,824	2,026,769
6 EE530 Other Charges	80,981	27,454	48,060	42,454	43,979	72,022	58,162	39,271	61,432	45,830	38,380	57,955	615,980
EE54X Fixed Assets	70	21	-	430	-	-	783	2,499	451	721	-	180	5,156
EE548 Fixed Assets - Equipment	761	13,167	412	2,235	1,268	419	2,420	572	128	315	173	748	22,618
EE563 Operating Transfers	20,662	519	42,011	16,816	15,764	30,435	4,754	28,418	28,252	27,110	18,310	28,416	261,468
Total Expenditures	1,089,213	271,200	376,803	428,827	346,078	401,755	346,824	362,709	401,493	459,049	328,161	448,693	5,260,806
7 TRD52 Teeter Disbursements	7,406	-	-	-	-	-	-	-	-	-	-	72,027	79,433
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	1,096,619	271,200	376,803	428,827	346,078	401,755	346,824	362,709	401,493	459,049	328,161	520,720	5,340,239
Month End Cash Balance	730,178	773,948	679,085	548,132	493,826	708,077	1,005,860	906,630	896,591	931,119	1,146,671	1,341,183	1,341,183
Tobacco Tax Settlement Ending Cash	1,613	1,621	1,621	1,624	1,626	1,626	1,628	1,630	1,630	1,633	1,633	1,633	1,633
Cash Balance Including Tobacco	731,790	775,569	680,706	549,756	495,452	709,703	1,007,488	908,259	898,220	932,752	1,148,304	1,342,817	1,342,817

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