

**COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2021-2022 ACTUAL/ESTIMATE
(in thousands)**

| | Jul Actual | Aug Actual | Sep Actual | Oct Estimate | Nov Estimate | Dec Estimate | Jan Estimate | Feb Estimate | Mar Estimate | Apr Estimate | May Estimate | Jun Estimate | Total Estimate |
|------------------------------------------|------------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|
| 1 Beginning Cash Balance | 1,341,183 | | | | | | | | | | | | 1,341,183 |
| Revenue Categories: | | | | | | | | | | | | | |
| 2 RR400 Taxes Current Property | 2,808 | 8,237 | 4,126 | 14,152 | 31,524 | 263,697 | 132,092 | 22,892 | 8,603 | 273,769 | 44,378 | 12,875 | 819,153 |
| 3 RR410 Taxes Other Than Current Secured | 14,390 | 7,676 | 12,803 | 7,725 | 7,268 | 7,109 | 247,961 | 8,563 | 7,395 | 9,999 | 244,276 | 7,925 | 583,090 |
| RR420 Licenses, Permits & Franchises | 4,311 | 4,239 | 2,746 | 3,100 | 3,242 | 3,111 | 3,187 | 3,212 | 3,087 | 3,141 | 3,208 | 2,778 | 39,362 |
| RR430 Fines, Forfeitures & Penalties | 8,418 | 1,088 | 1,093 | 2,728 | 1,252 | 1,832 | 3,815 | 3,071 | 1,349 | 5,553 | 5,404 | 4,789 | 40,391 |
| RR440 Revenue Use - Money & Property | 3,598 | 579 | 313 | 5,798 | 50 | 420 | 5,795 | 155 | 231 | 6,053 | 29 | 271 | 23,292 |
| RR450 Intergovernmental Revenue | 188,008 | 132,527 | 197,693 | 216,653 | 183,196 | 259,235 | 335,737 | 138,140 | 250,676 | 226,988 | 166,555 | 593,300 | 2,888,709 |
| RR460 Charges for Current Services | 40,732 | 27,290 | 19,672 | 36,126 | 38,411 | 29,540 | 38,145 | 29,945 | 32,127 | 52,344 | 56,239 | 49,701 | 450,274 |
| RR470 Miscellaneous Revenue | 8,963 | 5,142 | 2,182 | 9,126 | 5,771 | 6,316 | 4,919 | 4,484 | 3,965 | 4,247 | 9,712 | 7,542 | 72,369 |
| RR480 Other Financing Sources | 13,776 | - | 63,781 | 28,270 | 29,116 | 35,924 | 27,842 | 29,235 | 37,064 | 28,547 | 24,490 | 39,323 | 357,368 |
| Total Revenues | 285,004 | 186,778 | 304,409 | 323,677 | 299,830 | 607,185 | 799,492 | 239,698 | 344,497 | 610,643 | 554,292 | 718,503 | 5,274,009 |
| 4 RR51 Teeter Receipts | 17,842 | 3,095 | 10,261 | 6,787 | 3,348 | 3,334 | 3,720 | 1,489 | 779 | 2,436 | 1,880 | 1,793 | 56,767 |
| LR2110 Short-Term Borrowing (Trans) | | | | | | | | | | | | | 0 |
| Total Receipts | 302,847 | 189,873 | 314,670 | 330,465 | 303,178 | 610,519 | 803,212 | 241,187 | 345,277 | 613,078 | 556,173 | 720,297 | 5,330,775 |
| Expenditure Categories: | | | | | | | | | | | | | |
| 5 EE510 Salaries & Employee Benefits | 850,617 | 155,196 | 132,222 | 198,996 | 137,793 | 137,417 | 138,546 | 140,814 | 141,403 | 201,353 | 140,857 | 140,955 | 2,516,168 |
| EE520 Services and Supplies | 193,088 | 88,872 | 159,181 | 190,592 | 152,749 | 181,096 | 173,521 | 185,412 | 192,532 | 207,833 | 185,111 | 239,682 | 2,149,669 |
| 6 EE530 Other Charges | 127,373 | 34,286 | 58,500 | 32,875 | 35,825 | 61,789 | 35,150 | 32,270 | 56,073 | 51,016 | 33,849 | 46,600 | 605,605 |
| EE54X Fixed Assets | 7,590 | 841 | 1,367 | 2,073 | 1,590 | 805 | 5,195 | 2,935 | 3,463 | 1,129 | 1,552 | 1,510 | 30,050 |
| EE563 Operating Transfers | 35,881 | 12,015 | 21,016 | 22,757 | 32,636 | 22,767 | 25,024 | 21,515 | 17,411 | 19,056 | 26,150 | 28,301 | 284,528 |
| Total Expenditures | 1,214,548 | 291,210 | 372,285 | 447,293 | 360,593 | 403,874 | 377,437 | 382,945 | 410,882 | 480,386 | 387,519 | 457,048 | 5,586,021 |
| 7 TRD52 Teeter Disbursements | - | - | - | - | - | - | - | - | - | - | - | 75,027 | 75,027 |
| LD2110 Short-Term Borrowing (Trans) | | | | | | | | | | | | | 0 |
| Total Disbursements | 1,214,548 | 291,210 | 372,285 | 447,293 | 360,593 | 403,874 | 377,437 | 382,945 | 410,882 | 480,386 | 387,519 | 532,074 | 5,661,047 |
| Month End Cash Balance | 429,482 | 328,145 | 270,530 | 153,702 | 96,287 | 302,932 | 728,707 | 586,949 | 521,344 | 654,036 | 822,689 | 1,010,912 | 1,010,912 |
| Tobacco Tax Settlement Ending Cash | 3 | - | - | - | - | - | - | - | - | - | - | - | 0 |
| Cash Balance Including Tobacco | 429,484 | 328,145 | 270,530 | 153,702 | 96,287 | 302,932 | 728,707 | 586,949 | 521,344 | 654,036 | 822,689 | 1,010,912 | 1,010,912 |

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 pay
- 6 July includes \$24.5M annual lease revenue bond (LRB) payment.
- 7 Teeter cash disbursement of \$75M for June Teeter buyout
- 8 Not including CARES remaining Trust Fund balance and ARPA revenues.