

**COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2019-2020 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 Actual
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	123,110	16,729	-	290,046	12,739	16,428	759,305
3 RR410 Taxes Other Than Current Secured	7,862	5,418	7,639	10,370	8,134	7,698	232,523	6,976	2,189	10,632	226,218	5,475	531,135
RR420 Licenses, Permits & Franchises	4,935	4,390	3,372	3,846	4,051	4,130	4,934	3,529	2,754	3,501	2,265	2,852	44,558
7 RR430 Fines, Forfeitures & Penalties	8,675	1,221	994	1,315	2,968	2,172	4,757	2,740	683	5,942	5,797	2,898	40,161
RR440 Revenue Use - Money & Property	13,374	283	9,587	2,749	468	6,516	3,446	834	4,861	3,042	331	7,006	52,498
RR450 Intergovernmental Revenue	97,262	114,230	139,798	197,799	104,432	214,199	286,085	77,012	175,910	174,268	136,400	374,485	2,091,880
RR460 Charges for Current Services	35,838	26,343	16,434	28,358	35,823	30,974	31,676	22,297	29,874	46,197	66,171	24,506	394,490
RR470 Miscellaneous Revenue	9,946	1,840	3,431	3,293	1,967	4,792	2,491	2,152	2,228	913	7,912	4,775	45,742
RR480 Other Financing Sources	19,136	28,005	24,641	23,652	24,636	30,855	24,054	28,034	1,376	55,592	20,155	20,587	300,723
Total Revenues	200,452	192,404	209,272	277,928	207,513	552,536	713,076	160,303	219,875	590,133	477,989	459,013	4,260,493
4 & 7 RR51 Teeter Receipts	25,736	2,292	6,397	7,165	3,742	3,943	3,233	1,471	-	3,435	980	1,642	60,037
LR2110 Short-Term Borrowing (Trans)													0
Total Receipts	226,187	194,697	215,669	285,093	211,255	556,480	716,309	161,774	219,875	593,568	478,969	460,655	4,320,530
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	758,546	117,100	116,509	116,121	168,207	116,741	118,165	120,857	121,975	120,493	169,557	122,327	2,166,597
EE520 Services and Supplies	139,535	78,611	136,514	125,578	102,415	128,566	115,076	169,036	143,318	150,776	149,190	178,999	1,617,613
6 EE530 Other Charges	66,746	42,469	37,563	33,206	36,528	51,869	31,166	34,718	45,617	48,779	35,060	56,426	520,148
EE54X Fixed Assets	-	-	158	-	-	-	-	618	2,811	491	52	181	4,311
EE548 Fixed Assets - Equipment	586	307	1,360	470	960	668	6,082	1,580	1,162	184	2,281	1,234	16,876
EE563 Operating Transfers	16,339	22,985	12,830	34,405	6,382	11,696	8,620	13,354	17,912	11,518	8,866	11,406	176,314
Total Expenditures	981,753	261,472	304,935	309,780	314,492	309,541	279,110	340,162	332,794	332,241	365,006	370,574	4,501,859
TDR440 Teeter Disbursements	-	-	-	-	-	-	-	-	-	-	-	96,913	96,913
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	981,753	261,472	304,935	309,780	314,492	309,541	279,110	340,162	332,794	332,241	365,006	467,487	4,598,772
Month End Cash Balance	1,108,596	1,041,821	952,555	927,869	824,632	1,071,571	1,508,770	1,330,382	1,217,462	1,478,789	1,592,752	1,585,920	1,585,920
Tobacco Tax Settlement Ending Cash	3,523	3,523	3,549	3,554	3,554	3,569	3,576	3,576	3,587	3,592	3,592	3,605	3,605
Cash Balance Including Tobacco	1,112,119	1,045,343	956,103	931,423	828,186	1,075,139	1,512,346	1,333,958	1,221,050	1,482,382	1,596,344	1,589,526	1,589,526

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 \$60M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 5 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.
- 6 July includes \$28.5M annual lease revenue bond (LRB) payment.
- 7 No scheduled tax apportionment in March.