

**COUNTY OF SAN DIEGO**  
**GENERAL FUND MONTHLY CASH FLOW SUMMARY**  
**FISCAL YEAR 2021-2022 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	1,341,183												1,341,183
Revenue Categories:													
2 RR400 Taxes Current Property	2,808	8,237	4,126	6,910	41,832	255,759	139,112	32,795	23,131	250,529	47,909	13,794	826,941
3 RR410 Taxes Other Than Current Secured	14,390	7,676	12,803	13,242	16,795	10,199	252,649	10,236	7,466	9,731	251,875	9,071	616,133
RR420 Licenses, Permits & Franchises	4,311	4,239	2,746	2,709	3,676	3,453	2,851	3,584	3,167	(405)	4,219	7,824	42,374
RR430 Fines, Forfeitures & Penalties	8,418	1,088	1,093	1,494	1,902	2,156	4,376	3,411	3,301	3,348	4,526	6,406	41,519
RR440 Revenue Use - Money & Property	3,598	579	313	2,481	396	286	2,831	554	368	3,290	300	309	15,305
RR450 Intergovernmental Revenue	188,008	132,527	197,693	259,409	204,390	297,224	322,520	161,044	308,984	227,681	230,360	438,525	2,968,365
RR460 Charges for Current Services	40,732	27,290	19,672	28,760	22,923	45,014	33,449	25,881	40,351	61,665	25,333	42,160	413,230
RR470 Miscellaneous Revenue	8,963	5,142	2,182	3,260	2,417	8,154	2,319	1,032	3,498	5,280	1,490	3,663	47,401
RR480 Other Financing Sources	13,776	-	63,781	27,718	27,758	34,154	28,173	28,099	39,659	26,340	35,003	39,974	364,434
<b>Total Revenues</b>	<b>285,004</b>	<b>186,778</b>	<b>304,409</b>	<b>345,981</b>	<b>322,089</b>	<b>656,399</b>	<b>788,281</b>	<b>266,636</b>	<b>429,924</b>	<b>587,460</b>	<b>601,016</b>	<b>561,726</b>	<b>5,335,703</b>
4 RR51 Teeter Receipts	17,842	3,095	10,261	9,430	8,306	3,422	4,256	2,052	2,604	1,453	1,510	1,595	65,827
LR2110 Short-Term Borrowing (Trans)													0
<b>Total Receipts</b>	<b>302,847</b>	<b>189,873</b>	<b>314,670</b>	<b>355,412</b>	<b>330,395</b>	<b>659,821</b>	<b>792,537</b>	<b>268,688</b>	<b>432,528</b>	<b>588,912</b>	<b>602,526</b>	<b>563,321</b>	<b>5,401,530</b>
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	850,617	155,196	132,222	188,425	130,172	130,024	129,786	133,214	133,123	191,766	131,837	134,933	2,441,314
EE520 Services and Supplies	193,088	88,872	159,181	168,572	142,863	189,412	159,195	168,192	161,102	166,185	161,265	199,189	1,957,116
6 EE530 Other Charges	127,373	34,286	58,500	57,664	54,345	66,492	39,712	46,354	66,209	78,914	54,563	38,722	723,133
EE54X Fixed Assets	7,590	841	1,367	767	505	793	575	840	1,088	1,131	1,189	487	17,173
EE563 Operating Transfers	35,881	12,015	21,016	13,786	17,124	29,755	7,727	7,386	28,918	17,401	13,420	12,685	217,115
<b>Total Expenditures</b>	<b>1,214,548</b>	<b>291,210</b>	<b>372,285</b>	<b>429,214</b>	<b>345,009</b>	<b>416,476</b>	<b>336,996</b>	<b>355,987</b>	<b>390,439</b>	<b>455,396</b>	<b>362,274</b>	<b>386,017</b>	<b>5,355,851</b>
7 TRD52 Teeter Disbursements	-	-	-	-	-	-	-	-	-	-	-	73,534	73,534
LD2110 Short-Term Borrowing (Trans)													0
<b>Total Disbursements</b>	<b>1,214,548</b>	<b>291,210</b>	<b>372,285</b>	<b>429,214</b>	<b>345,009</b>	<b>416,476</b>	<b>336,996</b>	<b>355,987</b>	<b>390,439</b>	<b>455,396</b>	<b>362,274</b>	<b>459,551</b>	<b>5,429,385</b>
<b>Month End Cash Balance</b>	<b>429,482</b>	<b>328,145</b>	<b>270,530</b>	<b>196,728</b>	<b>182,114</b>	<b>425,459</b>	<b>881,000</b>	<b>793,701</b>	<b>835,790</b>	<b>969,307</b>	<b>1,209,558</b>	<b>1,313,328</b>	<b>1,313,328</b>
Tobacco Tax Settlement Ending Cash	3	-	-	-	-	-	-	-	-	-	-	-	0
<b>Cash Balance Including Tobacco</b>	<b>429,484</b>	<b>328,145</b>	<b>270,530</b>	<b>196,728</b>	<b>182,114</b>	<b>425,459</b>	<b>881,000</b>	<b>793,701</b>	<b>835,790</b>	<b>969,307</b>	<b>1,209,558</b>	<b>1,313,328</b>	<b>1,313,328</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 \$65.8M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 5 July includes \$619M 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 \$73.5M for June Teeter buyout