

DeKalb County - Tax Funds
2020 Actual Cash Flow (in thousands)⁽¹⁾

		Actual												
		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
Beginning Cash Balance		112,043	57,518	34,347	18,708	(15,780)	(41,479)	(78,324)	(80,771)	(51,792)	5,988	38,428	132,779	112,043
REVENUES	31 - Taxes	23,752	14,704	14,690	12,625	10,721	12,717	15,436	16,283	92,339	175,892	136,624	33,702	559,485
	32 - Licenses and Permits	1,044	3,197	2,721	546	1,764	186	304	1,190	618	450	1,352	307	13,679
	33 - Intergovernmental	75	177	75	200	75	228	262	184	93	139	77	79	1,664
	34 - Charges for Services	3,364	4,045	3,736	4,413	3,528	3,831	3,608	3,534	5,187	5,787	6,433	3,724	51,190
	35 - Fines and Forfeitures	1,478	1,206	2,105	389	2,277	120	977	775	494	789	1,090	564	12,264
	36 - Investment Income	122	152	89	47	40	4	1	-	1	6	5	7	474
	38 - Miscellaneous	264	261	400	237	164	657	419	(460)	176	228	226	139	2,711
	39 - Other Financing Sources	796	13,849	25,203	12,968	14,513	13,379	56,542	86,179	13,308	13,386	13,766	18,410	282,299
	Revenue Total:		30,895	37,591	49,019	31,425	33,082	31,122	77,549	107,685	112,216	196,677	159,573	56,932
EXPENDITURES	51 - Pers Serv & Empl Benefits	37,542	27,792	27,548	32,039	31,168	29,702	42,118	24,765	27,713	29,597	33,325	43,483	386,792
	52 - Purch'd/Contr Serv	2,710	6,825	7,247	6,630	5,941	6,754	6,965	7,599	6,675	8,017	6,904	8,854	81,121
	53 - Supplies	1,408	2,301	2,156	1,608	1,980	2,020	1,840	2,187	927	1,631	1,690	3,078	22,826
	54 - Capital Outlays	98	156	144	206	40	658	78	206	(976)	169	592	37	1,408
	55 - Interfund/Interdept Charges	4,615	4,451	5,576	5,252	3,632	4,705	4,760	5,004	4,727	4,727	4,719	4,720	56,888
	57 - Other Costs	1,932	2,170	2,006	1,939	2,132	1,930	2,132	1,962	1,930	1,930	1,995	9,958	32,016
	58 - Debt Service	19,372	2	-	-	158	3,007	-	1	1	2	3,164	4,898	30,605
	61 - Other Financing Uses	13,820	13,122	15,046	13,304	10,117	14,917	17,829	32,712	9,146	113,891	8,560	10,935	273,399
	70 - Retirement Services	3,923	3,943	4,935	4,935	3,613	4,274	4,274	4,270	4,293	4,273	4,273	4,273	51,279
Expenditure Total:		85,420	60,762	64,658	65,913	58,781	67,967	79,996	78,706	54,436	164,237	65,222	90,236	936,334
Change in Tax Funds Cash		(54,525)	(23,171)	(15,639)	(34,488)	(25,699)	(36,845)	(2,447)	28,979	57,780	32,440	94,351	(33,304)	(12,568)
Ending Cash Balance		57,518	34,347	18,708	(15,780)	(41,479)	(78,324)	(80,771)	(51,792)	5,988	38,428	132,779	99,475	99,475
Unrestr Funds Available		141,803	137,370	135,847	134,143	126,687	122,400	116,470	116,691	118,097	124,298	118,097	106,907	106,907
Restr Funds with Neg. Bals		(837)	(776)	(499)	-	-	(1,762)	(4,165)	(19,617)	(4,541)	-	(1,218)	-	-
Cumulative Cash Balance (Deficit)		198,484	170,941	154,056	118,363	85,208	42,314	31,534	45,282	119,544	162,726	249,658	206,382	206,382
Less: Allowable Cash Reserve (5% of PY Exp)		37,963	37,963	37,963	37,963	37,963	37,963	37,963	37,963	37,963	37,963	37,963	37,963	37,963
Adjusted Balance/ TAN's Sizing		160,521	132,978	116,093	80,400	47,245	4,351	(6,429)	7,319	81,581	124,763	211,695	168,419	

(1) Unaudited