

**COUNTY OF SAN DIEGO  
GENERAL FUND MONTHLY CASH FLOW SUMMARY  
FISCAL YEAR 2010/2011 ESTIMATED**

(in thousands)

	Jul Estimate	Aug Estimate	Sep Estimate	Oct Estimate	Nov Estimate	Dec Estimate	Jan Estimate	Feb Estimate	Mar Estimate	Apr Estimate	May Estimate	Jun Estimate	Total
1 Beginning Cash Balance	443,719												443,719
Revenue Categories:													
2 Taxes Current Property	0	2,936	5,958	7,640	12,707	172,880	57,179	11,266	21,182	152,683	35,184	17,963	497,576
3 Taxes Other Than Current Secured	4,004	6,056	10,568	9,473	5,722	7,210	151,652	5,354	4,060	4,187	161,308	13,670	383,264
Licenses, Permits & Franchises	2,414	2,137	2,501	1,830	3,305	2,910	3,321	4,047	2,524	8,023	4,557	2,620	40,189
Fines, Forfeitures & Penalties	3,048	1,517	1,619	2,992	5,262	1,476	3,348	3,278	2,832	4,055	11,158	14,083	54,668
Revenue Use - Money & Property	4,419	658	993	1,849	643	626	1,713	1,136	586	2,136	1,123	1,086	16,969
Intergovernmental Revenue	99,532	111,896	117,748	237,424	126,458	148,607	208,721	148,328	123,798	167,816	193,215	205,472	1,889,016
Charges for Current Services	37,497	16,251	21,448	22,941	28,086	18,407	24,972	20,878	33,027	36,429	18,522	11,632	290,093
Miscellaneous Revenue	3,033	1,997	1,822	1,245	908	918	7,052	434	3,412	820	2,360	1,576	25,575
Other Financing Sources	25,833	521	32,925	18,421	18,661	19,714	17,790	15,294	22,431	24,162	15,033	14,010	224,796
Total Revenues	179,781	143,968	195,582	303,815	201,752	372,749	475,749	210,015	213,853	400,312	442,459	282,110	3,422,146
4 Teeter Receipts	17,480	6,017	16,383	14,773	7,468	10,291	9,504	4,457	4,052	3,790	2,572	3,213	100,000
Short Term Borrowing (Trans)	140,000												140,000
Total Receipts	337,261	149,986	211,965	318,588	209,220	383,040	485,253	214,472	217,906	404,102	445,031	285,323	3,662,146
Expenditure Categories:													
5 Salaries & Employee Benefits	455,102	83,267	82,675	118,729	82,519	82,383	81,974	89,592	94,645	121,811	85,464	97,038	1,475,200
6 Services and Supplies	93,320	85,839	106,765	160,669	95,417	102,023	99,551	107,221	111,255	110,918	114,430	178,185	1,365,592
7 Other Charges	80,980	47,850	51,287	46,888	32,770	64,530	40,282	43,484	51,713	46,387	47,303	45,511	598,985
Fixed Assets - Equipment	1,346	314	220	108	544	696	284	512	2,031	700	284	512	7,550
Operating Transfers	8,192	5,287	3,413	7,854	2,417	11,703	1,980	1,793	4,659	2,284	4,865	4,865	59,313
Total Expenditures	638,939	222,557	244,359	334,247	213,667	261,335	224,072	242,602	264,303	282,101	252,347	326,111	3,506,641
Teeter Disbursements							84,000			56,000		149,000	149,000
Short-Term Borrowing (Trans)													140,000
Total Disbursements	638,939	222,557	244,359	334,247	213,667	261,335	308,072	242,602	264,303	338,101	252,347	475,111	3,795,641
Month End Cash Balance	142,040	69,468	37,075	21,416	16,968	138,673	315,855	287,725	241,327	307,328	500,013	310,224	310,224

Footnotes:

- 1 Estimated Beginning Cash Balance includes Tobacco Settlement Trust of \$8M. The Tobacco Settlement Trust fund represents amounts that are available to the General Fund, however, to facilitate tracking of these balances, they are maintained in a separate fund.
- 2 Property tax payments are received in Dec and Apr. The County participates in the alternative method of secured property tax apportionment (the TEETER Plan) available under the Revenue and Taxation Code of the State of California.
- 3 VLF- in- lieu payments are apportioned each Jan and May.
- 4 Teeter cash receipts of \$100M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.
- 5 Jul includes \$292M for Retirement Advances and OPEB, and \$79.8M for POBs. Oct and Apr have three pay periods. The third pay period does not include health benefits.
- 6 Oct includes one-time \$57M for COC 1B payment to trustee.
- 7 Jul includes \$24.2M COPS annual lease payment, \$6.7M ERP Bond payment and \$4M Contribution to Library.