

**COUNTY OF SAN DIEGO  
GENERAL FUND MONTHLY CASH FLOW SUMMARY  
FISCAL YEAR 2009/2010 ACTUALS-FINAL**

(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
1 Beginning Cash Balance	467,847												467,847
Revenue Categories:													
2 Taxes Current Property	0	2,959	6,006	7,701	12,809	174,272	57,640	11,357	21,352	153,912	51,300	20,150	519,459
3 Taxes Other Than Current Secured Licenses, Permits & Franchises	4,318	6,531	11,398	10,218	6,171	7,776	163,564	5,775	4,379	4,516	167,074	5,987	397,709
Fines, Forfeitures & Penalties	2,374	2,101	2,460	1,799	3,249	2,861	3,266	3,980	2,482	7,889	3,924	2,943	39,327
Revenue Use - Money & Property	2,955	1,471	1,569	2,901	5,101	1,431	3,246	3,178	2,746	3,931	12,424	6,527	47,479
Intergovernmental Revenue	5,156	768	1,159	2,157	750	731	1,998	1,325	684	2,493	795	610	18,627
Charges for Current Services	111,343	102,851	96,318	219,763	125,115	109,539	148,995	125,409	105,593	126,328	163,389	126,193	1,560,836
Miscellaneous Revenue	37,562	16,279	21,485	22,981	28,134	18,439	25,016	20,914	33,084	36,492	23,444	25,183	309,013
Other Financing Sources	3,556	2,341	2,136	1,459	1,065	1,077	8,269	508	4,000	961	1,030	4,998	31,402
Total Revenues	23,934	536	36,305	18,153	18,297	26,136	18,092	503	4,360	35,775	32,497	21,179	235,768
4 Teeter Receipts	191,198	135,838	178,837	287,133	200,693	342,262	430,085	172,949	178,681	372,297	455,875	213,772	3,159,620
Short Term Borrowing (Trans)	33,095	6,229	16,960	15,293	7,731	10,653	9,839	4,613	4,195	3,923	8,092	4,094	124,718
Total Receipts	220,000												220,000
	444,293	142,067	195,796	302,426	208,423	352,915	439,924	177,563	182,876	376,220	463,968	217,866	3,504,337
Expenditure Categories:													
5 Salaries & Employee Benefits	509,289	81,058	80,482	115,579	80,330	80,197	79,799	87,215	92,134	122,782	92,074	92,379	1,513,321
Services and Supplies	85,522	66,209	71,645	74,898	66,986	65,783	71,221	60,461	81,077	79,575	73,734	69,177	866,289
6 Other Charges	93,166	35,686	52,614	38,145	31,050	63,178	31,479	34,894	50,950	56,769	34,754	35,206	557,891
Fixed Assets - Equipment	677	297	154	462	599	578	744	1,026	3,127	1,238	1,274	1,117	11,293
Operating Transfers	12,270	7,920	5,112	11,764	3,620	17,530	2,966	2,686	6,978	3,422	2,084	10,202	86,552
Total Expenditures	700,925	191,170	210,007	240,848	182,585	227,266	186,209	186,282	234,267	263,787	203,919	208,082	3,035,346
Teeter Disbursements												102,691	102,691
Short-Term Borrowing (Trans)							132,000			88,000			220,000
Total Disbursements	700,925	191,170	210,007	240,848	182,585	227,266	318,209	186,282	234,267	351,787	203,919	310,773	3,358,037
General Fund Month End Cash Balance	211,215	162,112	147,902	209,480	235,318	360,967	482,682	473,963	422,571	447,005	707,054	614,147	614,147
7 Tobacco Tax Settlement Ending Cash	8,322	8,322	8,322	8,279	8,181	8,181	8,105	8,105	8,034	8,053	8,019	8,000	8,000
Cash Balance Including Tobacco	219,538	170,435	156,224	217,759	243,499	369,148	490,787	482,068	430,605	455,058	715,073	622,147	622,147

Footnotes:

- Actual beginning cash balance on June 30, 2009 is for the General Fund only.
- Property tax payments are received in Dec and April. 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.
- VLF in-lieu payments are apportioned each Jan and May.
- Teeter cash receipts of \$100M are reflected in the General Fund because the County will continue to internally fund the Teeter Plan.
- July includes \$239M Retirement Advance, \$20M in OPEB, \$86M annual POB payment and an additional \$88M POB pay down. October and April have 3 pay periods. The third pay period does not include health benefits.
- July includes \$46.5M COPS annual lease payment.
- 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 trust fund.