

STATEMENT of GENERAL FUND CASH RECEIPTS and DISBURSEMENTS

April 2010



JOHN CHIANG
California State Controller



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California State Controller

May 7, 2010

Users of the Statement of General Fund Cash Receipts and Disbursements:

Enclosed is the Statement of General Fund Cash Receipts and Disbursements for the period July 1, 2009 through April 30, 2010. This statement reflects the State of California's General Fund cash position and compares actual receipts and disbursements for the 2009-10 fiscal year to cash flow estimates prepared by the Department of Finance for the Amended 2009-10 Budget Act. The statement is prepared in compliance with Provision 8 of Budget Act item 0840-001-0001, using records compiled by the State Controller. Prior year actual amounts are also displayed for comparative purposes.

Attachment A compares actual receipts and disbursements to date for the 2009-10 fiscal year to cash flow estimates published in the 2010-11 Governor's Budget. These cash flow estimates are predicated on projections and assumptions made by the Department of Finance in preparation of the Governor's Budget.

Attachment B compares actual receipts and disbursements to date for the 2009-10 fiscal year to cash flow estimates prepared by the Department of Finance based upon the Amended 2009 Budget Act.

These statements are also available on the Internet at the State Controller's website at www.sco.ca.gov under the category Monthly Financial Reports.

Any questions concerning this report may be directed to Michael Havey, Division Chief of Accounting and Reporting, at (916) 327-4144.

Sincerely,

Original signed by:

JOHN CHIANG
California State Controller

STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
A Comparison of Actual to 2010-11 Governor's Budget Estimates
(Amounts in thousands)

	July 1 through April 30				2009	
	2010		Actual Over or (Under) Estimate			Actual
	Actual	Estimate (a)	Amount	%		
GENERAL FUND BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	-	\$ -	
Add Receipts:						
Revenues	68,640,959	69,947,864	(1,306,905)	(1.9)	67,339,714	
Nonrevenues	1,786,591	1,780,968	5,623 (e)(f)	0.3	2,384,047	
Total Receipts	70,427,550	71,728,832	(1,301,282)	(1.8)	69,723,761	
Less Disbursements:						
State Operations	19,887,961	20,158,636	(270,675) (f)	(1.3)	23,896,488	
Local Assistance	56,910,269	56,719,895	190,374 (f)	0.3	63,692,295	
Capital Outlay	1,453,009	1,592,128	(139,119)	(8.7)	1,186,754	
Nongovernmental	461,408	343,902	117,506	34.2	(9,965)	
Total Disbursements	78,712,647	78,814,561	(101,914)	(0.1)	88,765,572	
Receipts Over / (Under) Disbursements	(8,285,097)	(7,085,729)	(1,199,368)	-	(19,041,811)	
Net Increase / (Decrease) in Temporary Loans	8,285,097	7,085,729	1,199,368	16.9	19,041,811	
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	-	
Special Fund for Economic Uncertainties	-	-	-	-	-	
TOTAL CASH	\$ -	\$ -	\$ -	-	\$ -	
BORROWABLE RESOURCES						
Available Borrowable Resources	\$ 28,613,871	\$ 27,280,000	\$ 1,333,871 (d)(e)	4.9	\$ 25,181,983	
Outstanding Loans (b)	20,193,182	18,993,814	1,199,368	6.3	20,493,569	
Unused Borrowable Resources	\$ 8,420,689	\$ 8,286,186	\$ 134,503	1.6	\$ 4,688,414	

General Note:

This report is based upon funded cash. Funded cash is cash reported to and recorded in the records of the State Controller's Office. Amounts reported as funded cash may differ from amounts in other reports to the extent there are timing differences in the recording of in-transit items.

Footnotes:

- (a) A Statement of Estimated Cash Flow for the 2009-10 fiscal year was prepared by the Department of Finance for the 2010-11 Governor's Budget. Any projections or estimates are set forth as such and not as representation of facts.
- (b) Outstanding loan balance of \$20.2 billion is comprised of \$11.4 billion of internal borrowing and \$8.8 billion of external borrowing. Current balance is comprised of \$11.9 carried forward from June 30, 2009 plus current year Net Increase/Decrease in Temporary Loans of \$8.3 billion.
- (c) Negative variances are the result of repayments received that are greater than disbursements made.
- (d) On September 29, 2009, \$8.8 billion of Revenue Anticipation Notes proceeds were received. The \$1.5 billion interim RAN issued August 27, 2009 was repaid on September 29, 2009.
- (e) The \$1,036 million transfer from the Special Funds for Economic Uncertainties to the General Fund occurred on February 24, 2010. Of this amount, \$46.6 million should not have been transferred and was corrected in March 4, 2010.
- (f) These amounts reflect the receipt of funds from the County Office of Education pursuant to Revenue and Tax Code Section 100.06, as added by Chapter 14, Statutes of 2009 (AB x4 15, Gaines) as offsets to General Fund expenditures in accordance with control Section 15.45 of the Budget Act of 2009. The total non-revenue receipts of approximately \$965 million were applied to the following expenditures: \$543 million to Administrative Office of the Courts (\$418 million in January and \$125 million in February) \$219 million to California Department of Corrections and Rehabilitation (\$169 million in January and \$50 million in February), and \$203 million to Health Care Services Medi-Cal Assistance (\$156 million in January and \$47 million in February). Approximately \$33 million has not been received as of April 2010.

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of April		July 1 through April 30				
	2010	2009	2010		2009		
			Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
				Amount	%		
REVENUES							
Alcoholic Beverage Excise Tax	\$ 26,691	\$ 28,248	\$ 268,175	\$ 274,491	\$ (6,316)	(2.3)	\$ 279,054
Corporation Tax	1,386,280	1,500,836	7,194,200	6,942,541	251,659	3.6	7,528,166
Cigarette Tax	7,502	13,447	79,629	85,030	(5,401)	(6.4)	96,763
Estate, Inheritance, and Gift Tax	348	5,614	4,752	2,553	2,199	86.1	12,948
Insurance Companies Tax	403,589	463,814	1,574,306	1,594,696	(20,390)	(1.3)	1,639,761
Personal Income Tax	7,150,095	7,335,604	36,441,371	38,634,241	(2,192,870)	(5.7)	37,605,887
Retail Sales and Use Taxes	886,881	436,555	20,596,586	20,020,727	575,859	2.9	18,064,290
Vehicle Licence Fees	126,534	-	1,149,979	1,153,529	(3,550)	(0.3)	-
Pooled Money Investment Interest	2,563	12,570	13,378 (g)	4,000	9,378	234.5	191,052
Not Otherwise Classified	59,780	111,299	1,318,583	1,236,056	82,527	-	1,921,793
Total Revenues	10,050,263	9,907,987	68,640,959	69,947,864	(1,306,905)	(1.9)	67,339,714
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	5,105	592,031	1,060,834	1,039,548	21,286 (e)	2.0	837,902
Transfers from Other Funds	205	89,250	260,137	342,647	(82,510)	(24.1)	1,065,867
Miscellaneous	44,790	49,504	465,620	398,773	66,847	16.8	480,278
Total Nonrevenues	50,100	730,785	1,786,591	1,780,968	5,623	0.3	2,384,047
Total Receipts	\$ 10,100,363	\$ 10,638,772	\$ 70,427,550	\$ 71,728,832	\$ (1,301,282)	(1.8)	\$ 69,723,761

See notes on page 1.

Footnotes:

- (g) A \$30 million adjustment was made in February to reflect the reclassification of the quarterly PMIA Interest distribution as an expenditure rather than an offset to PMIA earnings, as previously recorded in December 2009 and January 2010.
- (h) University of California deferred approximately \$275 million for March 2010 payment.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of April		July 1 through April 30				Actual
	2010	2009	2010		Actual Over or (Under) Estimate		
			Actual	Estimate (a)	Amount	%	
STATE OPERATIONS (c)							
Legislative/Judicial/Executive	\$ 26,016	\$ 136,159	\$ 1,154,535	\$ 1,355,834	\$ (201,299)	(14.8)	\$ 1,313,347
State and Consumer Services	35,844	44,938	404,033	360,093	43,940	12.2	447,320
Business, Transportation and Housing Resources	132	(276)	2,490	170,608	(168,118)	(98.5)	4,009
Environmental Protection Agency	41,206	152,268	947,473	1,016,557	(69,084)	(6.8)	1,381,083
Health and Human Services:	9,221	7,560	42,639	33,361	9,278	27.8	55,478
Health Services	10,263	15,215	190,928	174,164	16,764	9.6	216,750
Mental Health	94,399	97,670	907,760	841,631	66,129	7.9	984,628
Other Health and Human Services	60,814	33,141	467,801	499,617	(31,816)	(6.4)	600,804
Education:							
University of California	251,868	374,522	1,380,618	1,774,906	(394,288) (h)	(22.2)	2,582,471
State Universities and Colleges	256,032	155,188	1,151,560	1,211,456	(59,896)	(4.9)	2,875,293
Other Education	16,104	19,398	136,585	134,487	2,098	1.6	140,888
Dept. of Corrections and Rehabilitation	694,832	828,207	7,053,805	6,597,186	456,619 (f)	6.9	8,170,900
General Government	130,288	252,019	1,325,498 (g)	1,220,511	104,987	8.6	1,340,081
Public Employees Retirement System	260,838	283,193	280,098	292,915	(12,817)	(4.4)	295,195
Debt Service	887,953	369,539	4,379,416	4,410,887	(31,471)	(0.7)	3,461,749
Interest on Loans	18	416	62,722	64,423	(1,701)	(2.6)	26,492
Total State Operations	2,775,828	2,769,157	19,887,961	20,158,636	(270,675)	(1.3)	23,896,488
LOCAL ASSISTANCE (c)							
Public Schools - K-12	1,631,387	2,704,128	26,353,346	26,590,298	(236,952)	(0.9)	29,131,001
Community Colleges	170,727	252,956	3,294,330	3,284,200	10,130	0.3	3,491,576
Debt Service-School Building Bonds	-	-	-	-	-	-	-
Contributions to State Teachers' Retirement System	454,755	432,638	1,248,045	1,248,055	(10)	(0.0)	1,133,088
Other Education	208,794	235,106	3,238,726	3,221,981	16,745	0.5	3,382,663
Dept. of Corrections and Rehabilitation	(1,273)	3,610	198,331	186,853	11,478	6.1	258,930
Dept. of Alcohol and Drug Program	31,800	3,379	186,673	116,809	69,864	59.8	254,611
Dept. of Health Services:							
Medical Assistance Program	964,737	97,054	10,014,216	9,414,123	600,093 (f)	6.4	10,736,417
Other Health Services	12,052	59,443	261,160	275,170	(14,010)	(5.1)	338,365
Dept. of Developmental Services	65,748	280,381	1,983,853	1,941,923	41,930	2.2	2,392,953
Dept. of Mental Health	(13,590)	45,456	597,995	487,424	110,571	22.7	867,669
Dept. of Social Services:							
SSI/SSP/IHSS	357,249	906,722	4,162,678	4,099,454	63,224	1.5	4,676,884
CalWORKs	297,999	198,585	2,144,718	2,126,515	18,203	0.9	2,523,777
Other Social Services	89,991	206,328	1,245,210	1,285,559	(40,349)	(3.1)	1,286,004
Tax Relief	153,575	152,887	373,916	277,201	96,715	34.9	381,794
Other Local Assistance	80,789	153,469	1,607,072	2,164,330	(557,258) (f)	(25.7)	2,836,563
Total Local Assistance	4,504,740	5,732,142	56,910,269	56,719,895	190,374	0.3	63,692,295

See notes on page 1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of April		July 1 through April 30				
	2010	2009	2010		2009		
			Actual	Estimate (a)	Actual Over or (Under) Estimate	Actual	
				Amount	%		
CAPITAL OUTLAY	395,812	421,793	1,453,009	1,592,128	(139,119)	(8.7)	1,186,754
NONGOVERNMENTAL (c)							
Transfer to Special Fund for Economic Uncertainties	-	-	-	-	-	-	-
Transfer to Budget Stabilization Account	-	-	-	-	-	-	-
Transfer to Other Funds	49,552	954	1,006,744	821,588	185,156	22.5	510,866
Transfer to Revolving Fund	(2,258)	(1,665)	33,294	73,895	(40,601)	(54.9)	68,140
Advance:							
MediCal Provider Interim Payment	-	-	-	-	-	-	-
State-County Property Tax Administration Program	20,895	(36,539)	(2,782)	3,670	(6,452)	(175.8)	(38,537)
Social Welfare Federal Fund	(46,135)	(20,682)	(29,577)	(36,810)	7,233	-	(641)
Tax Relief and Refund Account	-	-	-	27,830	(27,830)	(100.0)	-
Counties for Social Welfare	-	-	(546,271)	(546,271)	-	-	(549,793)
Total Nongovernmental	22,054	(57,932)	461,408	343,902	117,506	34.2	(9,965)
Total Disbursements	\$ 7,698,434	\$ 8,865,160	\$ 78,712,647	\$ 78,814,561	\$ (101,914)	(0.1)	\$ 88,765,572
TEMPORARY LOANS							
Special Fund for Economic Uncertainties	\$ (5,105)	\$ (592,031)	\$ (1,060,835)	\$ (1,039,548)	\$ (21,287) (e)	-	\$ 87,814
Budget Stabilization Account	-	-	-	-	-	-	-
Outstanding Registered Warrants Account	-	-	-	-	-	-	-
Other Internal Sources	(2,396,824)	(1,181,581)	545,932	(674,723)	1,220,655	-	13,453,997
Revenue Anticipation Notes	-	-	8,800,000	8,800,000	- (d)	-	5,500,000
Net Increase / (Decrease) Loans	\$ (2,401,929)	\$ (1,773,612)	\$ 8,285,097	\$ 7,085,729	\$ 1,199,368	16.9	\$ 19,041,811

See notes on page 1.

(Concluded)

COMPARATIVE STATEMENT OF REVENUES RECEIVED
All Governmental Cost Funds
(Amounts in thousands)

	July 1 through April 30			
	General Fund		Special Funds	
	2010	2009	2010	2009
MAJOR TAXES, LICENSES, AND INVESTMENT INCOME:				
Alcoholic Beverage Excise Taxes	\$ 268,175	\$ 279,054	\$ -	\$ -
Corporation Tax	7,194,200	7,528,166	-	-
Cigarette Tax	79,629	96,763	683,050	821,524
Estate, Inheritance, and Gift Tax	4,752	12,948	-	-
Insurance Companies Tax	1,574,306	1,639,761	193,785	-
Motor Vehicle Fuel Tax:				
Gasoline Tax	-	-	2,192,738	2,193,798
Diesel & Liquid Petroleum Gas	-	-	411,280	431,320
Jet Fuel Tax	-	-	1,810	2,458
Vehicle License Fees	1,149,979	-	1,656,701	1,741,028
Motor Vehicle Registration and Other Fees	-	-	2,910,034	2,720,633
Personal Income Tax	36,441,371	37,605,887	631,521	652,042
Retail Sales and Use Taxes	20,596,586	18,064,290	5,159,471	6,606,252
Pooled Money Investment Interest	13,378	191,052	594	1,356
Total Major Taxes, Licenses, and Investment Income	67,322,376	65,417,921	13,840,984	15,170,411
NOT OTHERWISE CLASSIFIED:				
Alcoholic Beverage License Fee	2,523	3,176	41,071	37,955
Electrical Energy Tax	-	-	487,221	460,441
Private Rail Car Tax	5,811	6,033	-	-
Penalties on Traffic Violations	-	-	67,267	71,623
Health Care Receipts	4,296	8,770	-	-
Revenues from State Lands	217,851	363,412	-	-
Abandoned Property	(78,348)	357,364	-	-
Trial Court Revenues	52,127	55,864	1,405,846	1,162,739
Horse Racing Fees	1,230	2,191	11,292	23,742
Miscellaneous	1,113,093	1,124,983	5,218,896	5,670,714
Not Otherwise Classified	1,318,583	1,921,793	7,231,593	7,427,214
Total Revenues, All Governmental Cost Funds	\$ 68,640,959	\$ 67,339,714	\$ 21,072,577	\$ 22,597,625

See notes on page 1.

**STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
A Comparison of Actual to Amended 2009 Budget Act Estimates
(Amounts in thousands)**

	July 1 through April 30				2009 Actual
	2010		Actual Over or (Under) Estimate		
	Actual	Estimate (a)	Amount	%	
GENERAL FUND BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	-	\$ -
Add Receipts:					
Revenues	68,640,959	70,581,417	(1,940,458)	(2.7)	67,339,714
Nonrevenues	1,786,591	1,805,052	(18,461)	(h)(i) (1.0)	2,384,047
Total Receipts	70,427,550	72,386,469	(1,958,919)	(2.7)	69,723,761
Less Disbursements:					
State Operations	19,887,961	18,640,513	1,247,448	(i) 6.7	23,896,488
Local Assistance	56,910,269	55,872,732	1,037,537	(i) 1.9	63,692,295
Capital Outlay	1,453,009	1,760,173	(307,164)	(17.5)	1,186,754
Nongovernmental	461,408	75,552	385,856	510.7	(9,965)
Total Disbursements	78,712,647	76,348,970	2,363,677	3.1	88,765,572
Receipts Over / (Under) Disbursements	(8,285,097)	(3,962,501)	(4,322,596)	-	(19,041,811)
Net Increase / (Decrease) in Temporary Loans	8,285,097	3,962,501	4,322,596	109.1	19,041,811
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	-
Special Fund for Economic Uncertainties	-	-	-	-	-
TOTAL CASH	\$ -	\$ -	\$ -	-	\$ -
BORROWABLE RESOURCES					
Available Borrowable Resources	\$ 28,613,871	\$ 26,540,333	\$ 2,073,538	(d)(h) 7.8	\$ 25,181,983
Outstanding Loans (b)	20,193,182	15,870,609	4,322,573	27.2	20,493,569
Unused Borrowable Resources	\$ 8,420,689	\$ 10,669,724	\$ (2,249,035)	(21.1)	\$ 4,688,414

General Note:

This report is based upon funded cash. Funded cash is cash reported to and recorded in the records of the State Controller's Office. Amounts reported as funded cash may differ from amounts in other reports to the extent there are timing differences in the recording of in-transit items.

Footnotes:

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- (b) Outstanding loan balance of \$20.2 billion is comprised of \$11.4 billion of internal borrowing and \$8.8 billion of external borrowing. Current balance is comprised of \$11.9 carried forward from June 30, 2009 plus current year Net Increase/Decrease in Temporary Loans of \$8.3 billion.
- (c) Negative variances are the result of repayments received that are greater than disbursements made.
- (d) On September 29, 2009, \$8.8 billion of Revenue Anticipation Notes proceeds were received. The \$1.5 billion interim RAN issued August 27, 2009 was repaid on September 29, 2009.
- (e) The University of California received \$198 million in ARRA funds in October not included in the Amended 2009 Budget Act cash flow estimates.
- (f) The State Universities and Colleges received \$270 million in ARRA funds in October not included in the Amended 2009 Budget Act cash flow estimates.
- (g) Subsequent to the release of the Amended 2009 Budget Act cash flow estimates, the Department of Social Services indicated that the CalWORKS program is projected to spend less than the published estimate for 2009-10 fiscal year.
- (h) The \$1,036 million transfer from the Special Funds for Economic Uncertainties to the General Fund occurred on February 24, 2010. Of this amount, \$46.6 million should not have been transferred and was corrected in March 4, 2010.
- (i) These amounts reflect the receipt of funds from the County Office of Education pursuant to Revenue and Tax Code Section 100.06, as added by Chapter 14, Statutes of 2009 (AB x4 15, Gaines) as offsets to General Fund expenditures in accordance with control Section 15.45 of the Budget Act of 2009. The total non-revenue receipts of approximately \$965 million were applied to the following expenditures: \$543 million to Administrative Office of the Courts (\$418 million in January and \$125 million in February) \$219 million to California Department of Corrections and Rehabilitation (\$169 million in January and \$50 million in February), and \$203 million to Health Care Services Medi-Cal Assistance (\$156 million in January and \$47 million in February). Approximately \$33 million has not been received as of April 2010.

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of April		July 1 through April 30				
	2010	2009	2010		2009		
			Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
				Amount	%		
REVENUES							
Alcoholic Beverage Excise Tax	\$ 26,691	\$ 28,248	\$ 268,175	\$ 279,000	\$ (10,825)	(3.9)	\$ 279,054
Corporation Tax	1,386,280	1,500,836	7,194,200	6,649,544	544,656	8.2	7,528,166
Cigarette Tax	7,502	13,447	79,629	94,014	(14,385)	(15.3)	96,763
Estate, Inheritance, and Gift Tax	348	5,614	4,752	488	4,264	873.8	12,948
Insurance Companies Tax	403,589	463,814	1,574,306	1,503,000	71,306	4.7	1,639,761
Personal Income Tax	7,150,095	7,335,604	36,441,371	40,839,004	(4,397,633)	(10.8)	37,605,887
Retail Sales and Use Taxes	886,881	436,555	20,596,586	20,905,300	(308,714)	(1.5)	18,064,290
Vehicle Licence Fees	126,534	-	1,149,979	1,365,035	(215,056)	(15.8)	-
Pooled Money Investment Interest	2,563	12,570	13,378 (j)	64,000	(50,622)	(79.1)	191,052
Not Otherwise Classified	59,780	111,299	1,318,583	(1,117,968)	2,436,551	-	1,921,793
Total Revenues	10,050,263	9,907,987	68,640,959	70,581,417	(1,940,458)	(2.7)	67,339,714
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	5,105	592,031	1,060,834	1,039,571	21,263 (h)	2.0	837,902
Transfers from Other Funds	205	89,250	260,137	402,000	(141,863)	(35.3)	1,065,867
Miscellaneous	44,790	49,504	465,620	363,481	102,139	28.1	480,278
Total Nonrevenues	50,100	730,785	1,786,591	1,805,052	(18,461)	(1.0)	2,384,047
Total Receipts	\$ 10,100,363	\$ 10,638,772	\$ 70,427,550	\$ 72,386,469	\$ (1,958,919)	(2.7)	\$ 69,723,761

See notes on page 1.

Footnotes:

- (j) A \$30 million adjustment was made in February to reflect the reclassification of the quarterly PMIA Interest distribution as an expenditure rather than an offset to PMIA earnings, as previously recorded in December 2009 and January 2010.
- (k) University of California deferred approximately \$275 million for March 2010 payment.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of April		July 1 through April 30				2009 Actual
	2010	2009	Actual	Estimate (a)	Actual Over or (Under) Estimate		
					Amount	%	
STATE OPERATIONS (c)							
Legislative/Judicial/Executive	\$ 26,016	\$ 136,159	\$ 1,154,535	\$ 1,173,465	\$ (18,930)	(1.6)	\$ 1,313,347
State and Consumer Services	35,844	44,938	404,033	489,021	(84,988)	(17.4)	447,320
Business, Transportation and Housing	132	(276)	2,490	409,487	(406,997)	(99.4)	4,009
Resources	41,206	152,268	947,473	835,480	111,993	13.4	1,381,083
Environmental Protection Agency	9,221	7,560	42,639	66,455	(23,816)	(35.8)	55,478
Health and Human Services:							
Health Services	10,263	15,215	190,928	234,469	(43,541)	(18.6)	216,750
Mental Health	94,399	97,670	907,760	1,119,514	(211,754)	(18.9)	984,628
Other Health and Human Services	60,814	33,141	467,801	558,645	(90,844)	(16.3)	600,804
Education:							
University of California	251,868	374,522	1,380,618	1,410,100	(29,482)	(e)(k) (2.1)	2,582,471
State Universities and Colleges	256,032	155,188	1,151,560	1,472,400	(320,840)	(f) (21.8)	2,875,293
Other Education	16,104	19,398	136,585	149,529	(12,944)	(8.7)	140,888
Dept. of Corrections and Rehabilitation	694,832	828,207	7,053,805	6,710,308	343,497	(i) 5.1	8,170,900
General Government	130,288	252,019	1,325,498	(j) (778,658)	2,104,156	-	1,340,081
Public Employees Retirement							
System	260,838	283,193	280,098	293,917	(13,819)	(4.7)	295,195
Debt Service	887,953	369,539	4,379,416	4,325,381	54,035	1.2	3,461,749
Interest on Loans	18	416	62,722	171,000	(108,278)	(63.3)	26,492
Total State Operations	2,775,828	2,769,157	19,887,961	18,640,513	1,247,448	6.7	23,896,488
LOCAL ASSISTANCE (c)							
Public Schools - K-12	1,631,387	2,704,128	26,353,346	26,881,673	(528,327)	(2.0)	29,131,001
Community Colleges	170,727	252,956	3,294,330	3,308,944	(14,614)	(0.4)	3,491,576
Debt Service-School Building Bonds	-	-	-	(864)	864	-	-
Contributions to State Teachers'							
Retirement System	454,755	432,638	1,248,045	1,248,055	(10)	(0.0)	1,133,088
Other Education	208,794	235,106	3,238,726	2,681,678	557,048	20.8	3,382,663
Dept. of Corrections and Rehabilitation	(1,273)	3,610	198,331	170,567	27,764	16.3	258,930
Dept. of Alcohol and Drug Program	31,800	3,379	186,673	203,993	(17,320)	(8.5)	254,611
Dept. of Health Services:							
Medical Assistance Program	964,737	97,054	10,014,216	8,820,531	1,193,685	(i) 13.5	10,736,417
Other Health Services	12,052	59,443	261,160	162,114	99,046	61.1	338,365
Dept. of Developmental Services	65,748	280,381	1,983,853	1,709,958	273,895	16.0	2,392,953
Dept. of Mental Health	(13,590)	45,456	597,995	540,813	57,182	10.6	867,669
Dept. of Social Services:							
SSI/SSP/IHSS	357,249	906,722	4,162,678	3,405,327	757,351	22.2	4,676,884
CalWORKs	297,999	198,585	2,144,718	2,437,782	(293,064)	(g) (12.0)	2,523,777
Other Social Services	89,991	206,328	1,245,210	1,240,247	4,963	0.4	1,286,004
Tax Relief	153,575	152,887	373,916	409,348	(35,432)	(8.7)	381,794
Other Local Assistance	80,789	153,469	1,607,072	2,652,566	(1,045,494)	(i) (39.4)	2,836,563
Total Local Assistance	4,504,740	5,732,142	56,910,269	55,872,732	1,037,537	1.9	63,692,295

See notes on page 1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of April		July 1 through April 30				Prior Month YTD		
	2010	2009	Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual	2009-10 FY 03/31/10	2008-09 FY 03/31/09
					Amount	%			
CAPITAL OUTLAY	395,812	421,793	1,453,009	1,760,173	(307,164)	(17.5)	1,186,754	1,057,197	764,961
NONGOVERNMENTAL (c)									
Transfer to Special Fund for Economic Uncertainties	-	-	-	-	-	-	-	-	-
Transfer to Budget Stabilization Account	-	-	-	-	-	-	-	-	-
Transfer to Other Funds	49,552	954	1,006,744	637,623	369,121	57.9	510,866	957,192	509,912
Transfer to Revolving Fund	(2,258)	(1,665)	33,294	(35,979)	69,273	-	68,140	35,552	69,805
Advance:									
MediCal Provider Interim Payment	-	-	-	-	-	-	-	-	-
State-County Property Tax Administration Program	20,895	(36,539)	(2,782)	30,118	(32,900)	(109.2)	(38,537)	(23,677)	(1,998)
Social Welfare Federal Fund	(46,135)	(20,682)	(29,577)	(9,939)	(19,638)	-	(641)	16,558	20,041
Tax Relief and Refund Account	-	-	-	-	-	-	-	-	-
Counties for Social Welfare	-	-	(546,271)	(546,271)	-	-	(549,793)	(546,271)	(549,793)
Total Nongovernmental	22,054	(57,932)	461,408	75,552	385,856	510.7	(9,965)	439,354	47,967
Total Disbursements	\$ 7,698,434	\$ 8,865,160	\$ 78,712,647	\$ 76,348,970	\$ 2,363,677	3.1	\$ 88,765,572	71,014,213	79,900,412
TEMPORARY LOANS									
Special Fund for Economic Uncertainties	\$ (5,105)	\$ (592,031)	\$ (1,060,835)	\$ (1,039,571)	\$ (21,264)	(h)	\$ 87,814	(1,055,730)	679,845
Budget Stabilization Account	-	-	-	-	-	-	-	-	-
Outstanding Registered Warrants Account	-	-	-	-	-	-	-	-	-
Other Internal Sources	(2,396,824)	(1,181,581)	545,932	(2,797,928)	3,343,860	-	13,453,997	2,942,756	14,635,578
Revenue Anticipation Notes	-	-	8,800,000	7,800,000	1,000,000	(d)	5,500,000	8,800,000	5,500,000
Net Increase / (Decrease) Loans	\$ (2,401,929)	\$ (1,773,612)	\$ 8,285,097	\$ 3,962,501	\$ 4,322,596	109.1	\$ 19,041,811	10,687,026	20,815,423

See notes on page 1.

(Concluded)