

# **STATEMENT of GENERAL FUND CASH RECEIPTS and DISBURSEMENTS**

**November 1999**



**KATHLEEN CONNELL**  
California State Controller



KATHLEEN CONNELL  
Controller of the State of California

December 9, 1999

Users of the Statement of General Fund Cash Receipts and Disbursements

Attached is the Statement of General Fund Cash Receipts and Disbursements for the period July 1, 1999, through November 30, 1999. This statement reflects the State of California's General Fund cash position and compares actual receipts and disbursements for the 1999-00 fiscal year to cash flow estimates prepared by the Department of Finance based upon the 1999-00 Budget Act. The statement is prepared in compliance with Government Code Section 12461.1, as well as Item 0840-001-0001, Provision 10, of the 1999-00 Budget Act, using records compiled by the State Controller. Prior year actual amounts are also displayed for comparative purposes.

These statements are also available on the Internet at the State Controller's home page at <http://www.sco.ca.gov> under the category Statements of General Fund Cash Receipts and Disbursements.

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

Sincerely,

Original Signed By:

KATHLEEN CONNELL  
State Controller

KC:WGA:als

**STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS**  
**A Comparison of Actual to 1999-00 Budget Act Estimates**  
**(Amounts in thousands)**

	July 1 through November 30				
	1999				1998
	Actual	Budget Act Cash Flow Estimate as of Aug 18, 1999	Actual Over or (Under) Estimate		Actual
			Amount	%	
<b>GENERAL FUND BEGINNING CASH BALANCE</b>	\$ 847,936	\$ 847,936	\$ -	-	\$ 934,607
Add Receipts:					
Revenues	21,996,037	21,149,218	846,819	4.0	19,390,826
Nonrevenues	190,700	137,426	53,274	38.8	120,970
Total Receipts	22,186,737	21,286,644	900,093	4.2	19,511,796
Less Disbursements:					
State Operations	7,267,860	7,533,925	(266,065)	(3.5)	6,786,902
Local Assistance	20,134,943	20,845,011	(710,068)	(3.4)	18,270,337
Capital Outlay	59,094	201,063	(141,969)	(70.6)	58,183
Nongovernmental	162,100	281,092	(118,992)	(42.3)	(154,668)
Total Disbursements	27,623,997	28,861,091	(1,237,094)	(4.3)	24,960,754
Receipts Over / (Under) Disbursements	(5,437,260)	(7,574,447)	2,137,187	-	(5,448,958)
Net Increase / (Decrease) in Temporary Loans	4,589,324	6,726,511	(2,137,187)	(31.8)	4,514,351
<b>GENERAL FUND ENDING CASH BALANCE</b>	-	-	-	-	-
Special Fund for Economic Uncertainties (a)	-	-	-	-	-
<b>TOTAL CASH</b>	\$ -	\$ -	\$ -	-	\$ -
<b>BORROWABLE RESOURCES</b>					
Available Borrowable Resources	\$ 9,597,236	\$ 9,110,755	\$ 486,481	5.3	\$ 8,791,445
Outstanding Loans	4,589,324	6,726,511	(2,137,187)	(31.8)	4,514,351
Unused Borrowable Resources	\$ 5,007,912	\$ 2,384,244	\$ 2,623,668	110.0	\$ 4,277,094

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) Includes the Disaster Response-Emergency Operations Account within the Special Fund for Economic Uncertainties.  
(b) Excludes State School Building Bonds.  
(c) Negative balances are the result of repayments received that are greater than disbursements made.

**SCHEDULE OF CASH RECEIPTS**

(Amounts in thousands)

REVENUES	Month of November		July 1 through November 30				1998 Actual
	1999	1998	Actual	1999		Actual	
				Budget Act Cash Flow Estimate as of Aug 18, 1999	Actual Over or (Under) Estimate		
				Amount	%		
Alcoholic Beverage Excise Tax	\$ 30,909	\$ 22,754	\$ 121,408	\$ 119,695	\$ 1,713	1.4	\$ 117,781
Bank and Corporation Tax	81,927	89,721	1,910,489	1,779,536	130,953	7.4	1,776,117
Cigarette Tax	358	6,147	49,425	59,741	(10,316)	(17.3)	58,000
Horse Racing Fees	139	2,562	623	111	512	461.3	8,674
Inheritance, Gift and Estate Taxes	73,135	45,170	352,631	358,861	(6,230)	(1.7)	398,799
Insurance Companies Tax	5,351	4,330	320,517	314,540	5,977	1.9	313,405
Personal Income Tax	1,803,949	1,444,385	11,016,491	10,523,065	493,426	4.7	9,507,567
Retail Sales and Use Taxes	2,696,062	2,142,680	7,914,885	7,640,801	274,084	3.6	6,880,474
Pooled Money Investment Interest	35,267	15,790	134,687	108,818	25,869	23.8	117,571
Not Otherwise Classified	23,802	120,587	174,881	244,050	(69,169)	(28.3)	212,438
<b>Total Revenues</b>	<b>4,750,899</b>	<b>3,894,126</b>	<b>21,996,037</b>	<b>21,149,218</b>	<b>846,819</b>	<b>4.0</b>	<b>19,390,826</b>
<b>NONREVENUES</b>							
Transfers from Special Fund for Economic Uncertainties	-	-	-	-	-	-	2,943
Transfers from Other Funds	13,325	688	70,964	41,312	29,652	71.8	(26,064)
Miscellaneous	49,724	56,815	119,736	96,114	23,622	24.6	144,091
<b>Total Nonrevenues</b>	<b>63,049</b>	<b>57,503</b>	<b>190,700</b>	<b>137,426</b>	<b>53,274</b>	<b>38.8</b>	<b>120,970</b>
<b>Total Receipts</b>	<b>\$ 4,813,948</b>	<b>\$ 3,951,629</b>	<b>\$ 22,186,737</b>	<b>\$ 21,286,644</b>	<b>\$ 900,093</b>	<b>4.2</b>	<b>\$ 19,511,796</b>

See notes on page 1.

**SCHEDULE OF CASH DISBURSEMENTS**

(Amounts in thousands)

STATE OPERATIONS	Month of November		July 1 through November 30				
	1999	1998	Actual	1999		1998	
				Budget Act Cash Flow Estimate as of Aug 18, 1999	Actual Over or (Under) Estimate Amount %		Actual
Legislative/Judicial/Executive	\$ 93,286	\$ 77,397	\$ 454,168	\$ 463,780	\$ (9,612)	(2.1)	\$ 408,192
State and Consumer Services	31,080	32,176	177,041	173,988	3,053	1.8	170,531
Business, Transportation and Housing	2,073	40	5,252	4,119	1,133	27.5	6,931
Trade and Commerce	1,565	3,627	14,797	17,243	(2,446)	(14.2)	15,082
Resources	87,169	58,389	351,473	349,305	2,168	0.6	282,355
CA Environmental Protection Agency	25,960	6,542	61,046	76,545	(15,499)	(20.2)	40,593
Health and Welfare:							
Health Services	(10,062)	12,267	130,917	171,437	(40,520)	(23.6)	135,841
Mental Health Hospitals	12,766	17,920	163,444	190,619	(27,175)	(14.3)	151,519
Other Health and Welfare	66,682	16,417	219,843	221,877	(2,034)	(0.9)	150,567
Education:							
University of California	236,197	209,913	1,142,025	1,208,955	(66,930)	(5.5)	1,065,601
State Universities and Colleges	194,029	132,303	984,403	978,143	6,260	0.6	819,053
Other Education	23,273	11,075	84,150	77,712	6,438	8.3	61,950
Corrections and Youth Authority	446,843	377,887	1,930,420	1,948,913	(18,493)	(0.9)	1,621,206
General Government	53,647	64,594	324,230	471,928	(147,698)	(31.3)	301,280
Public Employees Retirement System	(417)	(44,229)	133,113	88,990	44,123	49.6	459,830
Debt Service (b)	121,650	(9,662)	1,085,453	1,084,286	1,167	0.1	1,082,969
Interest on Loans	-	-	6,085	6,085	-	-	13,402
<b>Total State Operations</b>	<b>1,385,741</b>	<b>966,656</b>	<b>7,267,860</b>	<b>7,533,925</b>	<b>(266,065)</b>	<b>(3.5)</b>	<b>6,786,902</b>
<b>LOCAL ASSISTANCE</b>							
Public Schools - K-12	1,667,198	1,683,237	8,692,620	8,956,406	(263,786)	(2.9)	8,301,608
Community Colleges	193,094	179,672	1,036,302	1,121,575	(85,273)	(7.6)	995,337
Debt Service - State School Building Bonds	-	-	-	-	-	-	-
Contributions to State Teachers' Retirement System	-	-	677,236	677,236	-	-	253,336
Other Education	(112,062)	(58,088)	755,749	689,363	66,386	9.6	527,926
Corrections and Youth Authority	3,179	11,990	44,199	93,425	(49,226)	(52.7)	56,943
Dept. of Alcohol and Drug Program	6,968	2,681	29,304	46,269	(16,965)	(36.7)	26,429
Dept. of Health Services:							
Medical Assistance Program	602,087	621,590	3,383,283	3,306,801	76,482	2.3	2,992,462
Other Health Services	20,177	6,068	122,334	136,938	(14,604)	(10.7)	173,157
Dept. of Developmental Services	94,161	149,124	554,160	744,705	(190,545)	(25.6)	483,067
Dept. of Mental Health	166,687	(18,358)	244,222	206,293	37,929	18.4	30,833
Dept. of Social Services:							
SSI/SSP/IHSS	133,125	177,399	1,376,852	1,352,762	24,090	1.8	876,537
CalWORKs	245,975	212,891	1,579,769	1,724,513	(144,744)	(8.4)	1,862,532
Other Social Services	78,483	110,920	398,204	281,035	117,169	41.7	723,436
Tax Relief	67,734	61,424	127,141	116,547	10,594	9.1	72,641
School Facility Aid Program	-	-	25,736	19,870	5,866	29.5	29,315
Other Local Assistance	129,969	115,140	1,087,832	1,371,273	(283,441)	(20.7)	864,778
<b>Total Local Assistance</b>	<b>3,296,775</b>	<b>3,255,690</b>	<b>20,134,943</b>	<b>20,845,011</b>	<b>(710,068)</b>	<b>(3.4)</b>	<b>18,270,337</b>

See notes on page 1.

(Continued)

**SCHEDULE OF CASH DISBURSEMENTS (Continued)**

(Amounts in thousands)

	Month of November		July 1 through November 30				1998 Actual
	1999	1998	1999		Actual Over or (Under) Estimate		
			Actual	Budget Act Cash Flow Estimate as of Aug 18, 1999	Amount	%	
<b>CAPITAL OUTLAY</b>	<b>22,593</b>	<b>11,826</b>	<b>59,094</b>	<b>201,063</b>	<b>(141,969)</b>	<b>(70.6)</b>	<b>58,183</b>
<b>NONGOVERNMENTAL (c)</b>							
Transfer to Special Fund for Economic Uncertainties	-	-	(45)	(45)	-	-	-
Transfer to Other Funds	46,324	24,596	509,821	658,329	(148,508)	(22.6)	97,106
Transfer to Revolving Fund	1,498	943	34,263	21,592	12,671	58.7	61,152
Advance:							
Earthquake Loan Repayment	-	-	-	-	-	-	-
State-County Property Tax Administration Program	3,057	-	10,992	7,640	3,352	43.9	10,675
Social Welfare Federal Fund	46,261	3,553	29,340	33,947	(4,607)	(13.6)	(67,080)
Tax Relief and Refund Account	14,300	(5,700)	30,100	12,000	18,100	150.8	-
Trial Court Trust Fund	-	-	(187,000)	(187,000)	-	-	(110,000)
Counties for Social Welfare	-	-	(265,371)	(265,371)	-	-	(146,521)
<b>Total Nongovernmental</b>	<b>111,440</b>	<b>23,392</b>	<b>162,100</b>	<b>281,092</b>	<b>(118,992)</b>	<b>(42.3)</b>	<b>(154,668)</b>
<b>Total Disbursements</b>	<b>\$ 4,816,549</b>	<b>\$ 4,257,564</b>	<b>\$ 27,623,997</b>	<b>\$ 28,861,091</b>	<b>\$ (1,237,094)</b>	<b>(4.3)</b>	<b>\$ 24,960,754</b>
<b>TEMPORARY LOANS</b>							
Special Fund for Economic Uncertainties	\$ -	\$ -	\$ 1,260,619	\$ 1,255,000	\$ 5,619	0.4	\$ 71,585
Other Internal Sources	2,601	305,935	2,328,705	4,471,511	(2,142,806)	(47.9)	2,742,766
Revenue Anticipation Notes	-	-	1,000,000	1,000,000	-	-	1,700,000
<b>Net Increase / (Decrease) Loans</b>	<b>\$ 2,601</b>	<b>\$ 305,935</b>	<b>\$ 4,589,324</b>	<b>\$ 6,726,511</b>	<b>\$ (2,137,187)</b>	<b>(31.8)</b>	<b>\$ 4,514,351</b>

See notes on page 1.

(Concluded)

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

	July 1 through November 30			
	General Fund		Special Funds	
	1999	1998	1999	1998
<b>MAJOR TAXES, LICENSES, AND INVESTMENT INCOME:</b>				
Alcoholic Beverage Excise Taxes	\$ 121,408	\$ 117,781	\$ -	\$ -
Bank and Corporation Tax	1,910,489	1,776,117	36	7
Cigarette Tax	49,425	58,000	427,658	177,732
Estate Tax	352,455	398,598	-	-
Gift Tax	4	2	-	-
Horse Racing Fees	623	8,674	17,587	24,317
Inheritance Tax	172	199	-	-
Insurance Companies Tax	320,517	313,405	-	-
Motor Vehicle Fuel Tax:				
Gasoline Tax	-	-	1,074,600	1,095,904
Diesel & Liquid Petroleum Gas	-	-	185,966	179,389
Jet Fuel Tax	-	-	821	762
Vehicle License Fees	-	-	1,376,884	1,629,576
Motor Vehicle Registration and Other Fees	-	-	745,033	704,065
Personal Income Tax	11,016,491	9,507,567	2	149
Retail Sales and Use Taxes	7,914,885	6,880,474	1,657,417	1,539,060
Pooled Money Investment Interest	134,687	117,571	234	127
<b>Total Major Taxes, Licenses, and Investment Income</b>	<b>21,821,156</b>	<b>19,178,388</b>	<b>5,486,238</b>	<b>5,351,088</b>
<b>NOT OTHERWISE CLASSIFIED:</b>				
Alcoholic Beverage License Fee	785	1,431	13,747	15,602
Electrical Energy Tax	-	-	66,329	20,942
Private Rail Car Tax	474	1,345	-	132
Penalties on Traffic Violations	-	-	30,700	27,853
Health Care Receipts	7,938	1,768	-	-
Revenues from State Lands	9,649	6,089	822	767
Abandoned Property	49,463	104,771	-	-
Trial Court Revenues	747	1,696	-	-
Miscellaneous	105,825	95,338	1,638,797	1,519,502
<b>Not Otherwise Classified</b>	<b>174,881</b>	<b>212,438</b>	<b>1,750,395</b>	<b>1,584,798</b>
<b>Total Revenues, All Governmental Cost Funds</b>	<b>\$ 21,996,037</b>	<b>\$ 19,390,826</b>	<b>\$ 7,236,633</b>	<b>\$ 6,935,886</b>

See notes on page 1.