

STATEMENT of GENERAL FUND CASH RECEIPTS and DISBURSEMENTS

August 2009



JOHN CHIANG
California State Controller



JOHN CHIANG
California State Controller

September 10, 2009

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 August 31, 2009. 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 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.

On July 2, 2009, the State Controller's Office began issuing Registered Warrants, also known as IOUs, for General Fund payments that are not required under the Constitution, federal law or court order to manage the State's cash crisis. These Registered Warrants will earn interest at a rate of 3.75% as determined by the State Pooled Money Investment Board (PMIB) and authorized redemption date on September 4, 2009.

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

Attachment B compares actual receipts and disbursements for the 2009-10 fiscal year to cash flow estimates prepared by the Department of Finance based upon the February 2009-10 Early Budget Act. Prior year actual amounts are also displayed for comparative purposes.

Attachment C summarizes the actual impact of Registered Warrants issued in July and August 2009.

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 Amended 2009 Budget Act
(Amounts in thousands)

	July 1 through August 31				2008
	2009		Actual Over or (Under) Estimate		
	Actual	Estimate (a)	Amount	%	
GENERAL FUND BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	-	\$ -
Add Receipts:					
Revenues	11,187,810	10,784,417	403,393	3.7	11,398,498
Nonrevenues	263,269	370,323	(107,054)	(28.9)	331,153
Total Receipts	11,451,079	11,154,740	296,339 (c)	2.7	11,729,651
Less Disbursements:					
State Operations	1,837,401	3,316,674	(1,479,273)	(44.6)	4,743,543
Local Assistance	10,054,741	11,722,487	(1,667,746)	(14.2)	9,328,376
Capital Outlay	277,346	313,372	(36,026)	(11.5)	380,648
Nongovernmental	8,233	590,687	(582,454) (d)	(98.6)	1,441,738
Total Disbursements	12,177,721	15,943,220	(3,765,499) (c)	(23.6)	15,894,305
Receipts Over / (Under) Disbursements	(726,642)	(4,788,480)	4,061,838	-	(4,164,654)
Net Increase / (Decrease) in Temporary Loans	726,642	4,788,480	(4,061,838) (c)	(84.8)	4,503,504
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	338,850
Special Fund for Economic Uncertainties	-	-	-	-	-
TOTAL CASH	\$ -	\$ -	\$ -	-	\$ 338,850
BORROWABLE RESOURCES					
Available Borrowable Resources	\$ 21,080,391	\$ 21,845,084	\$ (764,693)	(3.5)	\$ 15,554,174
Outstanding Loans (b)	12,634,727	16,696,565	(4,061,838)	(24.3)	5,955,262
Unused Borrowable Resources	\$ 8,445,664	\$ 5,148,519	\$ 3,297,145 (c)	64.0	\$ 9,598,912

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 prepared by the Department of Finance for the Amended 2009 Budget Act. Any projections or estimates are set forth as such and not as representation of facts.
- (b) Outstanding loan balance of \$12.6 billion is comprised of \$11.1 billion of internal borrowing and \$1.5 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 \$700 million.
- (c) On July 2, 2009 the State Controller's Office began issuing Registered Warrants, also known as IOUs, for General Fund payments that are not required under the Constitution, federal law or court order to manage the State's cash crisis. Registered Warrants issued in July and August total \$2.355 billion and authorized redemption date on September 4, 2009. The \$2.355 billion of Registered Warrants was comprised of \$641 million in revenue refunds, \$936 million for Local Assistance, \$775 million for State Operations, and Other disbursements of \$3 million. In addition to registered warrants, various accounting transactions were delayed to preserve cash in the General Fund during July and August totaling \$1.027 billion. State Operations were impacted by \$780 million, Local Assistance by \$242 million, and Capital Outlay by \$5 million. See Attachment C for details.
- (d) State Controller's Office delayed \$581 million transfer from the General Fund to Mental Health Fund during the Registered Warrant period.

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of August		July 1 through August 31				
	2009	2008	2009		2008		
			Actual	Estimate (a)	Actual Over or (Under) Estimate Amount	%	Actual
REVENUES							
Alcoholic Beverage Excise Tax	\$ 26,299	\$ 26,446	\$ 56,791	\$ 59,000	\$ (2,209)	(3.7)	\$ 64,228
Corporation Tax	221,766	208,362	556,258	348,544	207,714	59.6	417,016
Cigarette Tax	8,352	9,013	23,366	24,014	(648)	(2.7)	26,550
Estate, Inheritance, and Gift Tax	657	666	1,145	488	657	134.6	2,326
Insurance Companies Tax	110,435	89,391	123,021	99,000	24,021	24.3	114,241
Personal Income Tax	2,739,123	2,934,904	5,573,871	5,361,004	212,867	4.0	5,850,156
Retail Sales and Use Taxes	3,191,693	3,248,340	4,264,993	4,450,300	(185,307)	(4.2)	4,136,654
Vehicle Licence Fees	135,045	-	230,080	246,035	(15,955)	(6.5)	-
Pooled Money Investment Interest	-	28,799	-	18,000	(18,000)	(100.0)	58,601
Not Otherwise Classified	181,332	275,864	358,285	178,032	180,253	-	728,726
Total Revenues	6,614,702	6,821,785	11,187,810	10,784,417	403,393 (c)	3.7	11,398,498
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	-	97,921	49,797	49,797	-	-	245,821
Transfers from Other Funds	31,577	32,947	135,470	245,000	(109,530)	(44.7)	53,945
Miscellaneous	49,497	15,516	78,002	75,526	2,476	3.3	31,387
Total Nonrevenues	81,074	146,384	263,269	370,323	(107,054)	(28.9)	331,153
Total Receipts	\$ 6,695,776	\$ 6,968,169	\$ 11,451,079	\$ 11,154,740	\$ 296,339	2.7	\$ 11,729,651

See notes on page 1.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of August		July 1 through August 31				
			2009		2008		
	2009	2008	Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
					Amount	%	
STATE OPERATIONS							
Legislative/Judicial/Executive	\$ 112,222	\$ 141,341	\$ 203,590	\$ 267,937	\$ (64,347)	(24.0)	\$ 294,029
State and Consumer Services	45,180	37,143	78,519	120,233	(41,714)	(34.7)	93,543
Business, Transportation and Housing Resources	(136)	292	170	45,943	(45,773)	(99.6)	2,333
Environmental Protection Agency	99,462	232,744	183,500	337,355	(153,855)	(45.6)	311,922
Health and Human Services:	(1,092)	5,232	3,201	21,433	(18,232)	(85.1)	8,024
Health Services	42,666	52,414	71,483	95,622	(24,139)	(25.2)	109,288
Mental Health	69,075	91,958	138,505	254,588	(116,083)	(45.6)	187,677
Other Health and Human Services	64,675	113,444	117,951	198,422	(80,471)	(40.6)	236,919
Education:							
University of California	(375,103)	261,455	(347,282)	(299,100)	(48,182)	-	564,264
State Universities and Colleges	262,405	305,350	(453,095)	(479,100)	26,005	-	594,100
Other Education	20,533	25,424	37,508	55,255	(17,747)	(32.1)	41,444
Dept. of Corrections and Rehabilitation	247,461	750,033	860,469	1,853,207	(992,738)	(53.6)	1,664,454
General Government	175,768	75,702	275,206	187,628	87,578	46.7	111,486
Public Employees Retirement System	(134,186)	(145,575)	142,832	124,014	18,818	15.2	140,462
Debt Service	516,276	456,927	524,844	533,237	(8,393)	(1.6)	383,240
Interest on Loans	-	-	-	-	-	-	358
Total State Operations	1,145,206	2,403,884	1,837,401	3,316,674	(1,479,273) (c)	(44.6)	4,743,543
LOCAL ASSISTANCE							
Public Schools - K-12	126,534	3,448,722	5,648,355	5,709,820	(61,465)	(1.1)	5,968,246
Community Colleges	294,089	112	956,733	973,344	(16,611)	(1.7)	221,215
Debt Service-School Building Bonds	-	-	-	(864)	864	-	-
Contributions to State Teachers' Retirement System	-	-	197,758	197,758	-	-	133,901
Other Education	(60,307)	92,154	419,785	608,381	(188,596)	(31.0)	216,514
Dept. of Corrections and Rehabilitation	2,619	14,028	2,786	58,339	(55,553)	(95.2)	27,508
Dept. of Alcohol and Drug Program	(8,550)	20,601	(8,772)	67,668	(76,440)	(113.0)	44,690
Dept. of Health Services:							
Medical Assistance Program	857,574	382,528	2,080,780	2,025,327	55,453	2.7	847,551
Other Health Services	(14,868)	21,971	(19,415)	82,294	(101,709)	(123.6)	30,647
Dept. of Developmental Services	(1,530)	3,482	(106,004)	296,662	(402,666)	(135.7)	81,766
Dept. of Mental Health	193,439	2,028	89,732	247,390	(157,658)	(63.7)	80,122
Dept. of Social Services:							
SSI/SSP/IHSS	107,504	495,102	427,833	876,283	(448,450)	(51.2)	1,241,213
CalWORKs	(7,068)	68,343	(36,617)	29,273	(65,890)	(225.1)	73,621
Other Social Services	(12,036)	21,364	(9,826)	116,263	(126,089)	(108.5)	30,316
Tax Relief	(1)	372	(1)	58,423	(58,424)	(100.0)	1,719
Other Local Assistance	180,466	85,323	411,614	376,126	35,488	9.4	329,347
Total Local Assistance	1,657,865	4,656,130	10,054,741	11,722,487	(1,667,746) (c)	(14.2)	9,328,376

See notes on page 1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of August		July 1 through August 31				
	2009	2008	2009		2008		
			Actual	Estimate (a)	Actual Over or (Under) Estimate Amount	%	Actual
CAPITAL OUTLAY	(9)	21,902	277,346	313,372	(36,026) (c)	(11.5)	380,648
NONGOVERNMENTAL							
Transfer to Special Fund for Economic Uncertainties	-	-	-	-	-	-	-
Transfer to Budget Stabilization Account	-	-	-	-	-	-	-
Transfer to Other Funds	-	15,868	32,078	615,806	(583,728) (d)	(94.8)	471,122
Transfer to Revolving Fund	38,396	(36,561)	2,417	(35,979)	38,396	-	(41,513)
Advance:							
MediCal Provider Interim Payment	-	-	-	-	-	-	1,000,000
State-County Property Tax Administration Program	(10,301)	(23,004)	19,817	30,118	(10,301)	(34.2)	21,206
Social Welfare Federal Fund	(26,820)	-	(36,759)	(9,939)	(26,820)	-	(9,077)
Tax Relief and Refund Account	-	-	-	-	-	-	-
Counties for Social Welfare	(1)	-	(9,320)	(9,319)	(1)	-	-
Total Nongovernmental	1,274	(43,697)	8,233	590,687	(582,454)	(98.6)	1,441,738
Total Disbursements	\$ 2,804,336	\$ 7,038,219	\$ 12,177,721	\$ 15,943,220	\$ (3,765,499)	(23.6)	\$ 15,894,305
TEMPORARY LOANS							
Special Fund for Economic Uncertainties	\$ -	\$ (97,921)	\$ (49,797)	\$ (49,797)	\$ -	-	\$ 679,895
Budget Stabilization Account	-	-	-	-	-	-	-
Outstanding Registered Warrants Account	-	-	-	-	-	-	-
Other Internal Sources	(5,391,440)	506,821	(723,561)	3,338,277	(4,061,838)	(121.7)	3,823,609
Revenue Anticipation Notes	1,500,000	-	1,500,000	1,500,000	-	-	-
Net Increase / (Decrease) Loans	\$ (3,891,440)	\$ 408,900	\$ 726,642	\$ 4,788,480	\$ (4,061,838) (c)	(84.8)	\$ 4,503,504

See notes on page 1.

(Concluded)

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

	July 1 through August 31			
	General Fund		Special Funds	
	2009	2008	2009	2008
MAJOR TAXES, LICENSES, AND INVESTMENT INCOME:				
Alcoholic Beverage Excise Taxes	\$ 56,791	\$ 64,228	\$ -	\$ -
Corporation Tax	556,258	417,016	-	-
Cigarette Tax	23,366	26,550	190,643	224,464
Estate, Inheritance, and Gift Tax	1,145	2,326	-	-
Insurance Companies Tax	123,021	114,241	-	-
Motor Vehicle Fuel Tax:				
Gasoline Tax	-	-	454,835	451,647
Diesel & Liquid Petroleum Gas	-	-	82,950	78,266
Jet Fuel Tax	-	-	180	546
Vehicle License Fees	230,080	-	353,083	398,857
Motor Vehicle Registration and Other Fees	-	-	608,819	538,431
Personal Income Tax	5,573,871	5,850,156	96,306	103,825
Retail Sales and Use Taxes	4,264,993	4,136,654	885,946	1,435,670
Pooled Money Investment Interest	-	58,601	(109)	310
Total Major Taxes, Licenses, and Investment Income	10,829,525	10,669,772	2,672,653	3,232,016
NOT OTHERWISE CLASSIFIED:				
Alcoholic Beverage License Fee	658	687	13,184	8,213
Electrical Energy Tax	-	-	128,071	147,625
Private Rail Car Tax	-	-	-	-
Penalties on Traffic Violations	-	-	8,947	9,490
Health Care Receipts	350	8,127	-	-
Revenues from State Lands	23,558	121,707	-	-
Abandoned Property	35,498	325,605	-	-
Trial Court Revenues	11,035	11,766	217,783	175,514
Horse Racing Fees	457	243	1,190	3,416
Miscellaneous	286,729	260,591	1,019,959	1,303,777
Not Otherwise Classified	358,285	728,726	1,389,134	1,648,035
Total Revenues, All Governmental Cost Funds	\$ 11,187,810	\$ 11,398,498	\$ 4,061,787	\$ 4,880,051

See notes on page 1.

STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
A Comparison of Actual to February 2009-10 Early Budget Act Estimates
(Amounts in thousands)

	July 1 through August 31				2008 Actual
	2009		Actual Over or (Under) Estimate		
	Actual	Estimate (a)	Amount	%	
GENERAL FUND BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	-	\$ -
Add Receipts:					
Revenues	11,187,810	12,212,000	(1,024,190)	(8.4)	11,398,498
Nonrevenues	263,269	161,343	101,926	63.2	331,153
Total Receipts	11,451,079	12,373,343	(922,264) (d)	(7.5)	11,729,651
Less Disbursements:					
State Operations	1,837,401	4,970,204	(3,132,803)	(63.0)	4,743,543
Local Assistance	10,054,741	14,890,122	(4,835,381)	(32.5)	9,328,376
Capital Outlay	277,346	397,262	(119,916)	(30.2)	380,648
Nongovernmental	8,233	71,633	(63,400) (f)	(88.5)	1,441,738
Total Disbursements	12,177,721	20,329,221	(8,151,500) (d)	(40.1)	15,894,305
Receipts Over / (Under) Disbursements	(726,642)	(7,955,878)	7,229,236	-	(4,164,654)
Net Increase / (Decrease) in Temporary Loans	726,642	7,955,878	(7,229,236) (d)	(90.9)	4,503,504
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	338,850
Special Fund for Economic Uncertainties	-	-	-	-	-
TOTAL CASH	\$ -	\$ -	\$ -	-	\$ 338,850
BORROWABLE RESOURCES					
Available Borrowable Resources	\$ 21,080,391	\$ 32,039,079 (e)	\$ (10,958,688)	(34.2)	\$ 15,554,174
Outstanding Loans (b)	12,634,727	19,318,458	(6,683,731)	(34.6)	5,955,262
Unused Borrowable Resources	\$ 8,445,664	\$ 12,720,621	\$ (4,274,957)	(33.6)	\$ 9,598,912

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 prepared by the Department of Finance for the February 2009-10 Early Budget Act. Any projections or estimates are set forth as such and not as representations of fact.
- (b) Outstanding loan balance of \$12.6 billion is comprised of \$11.1 billion of internal borrowing and \$1.5 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 \$700 million.
- (c) Negative variances are the result of repayments received that are greater than disbursements made.
- (d) On July 2, 2009 the State Controller's Office began issuing Registered Warrants, also known as IOUs, for General Fund payments that are not required under the Constitution, federal law or court order to manage the State's cash crisis. Registered Warrants issued in July and August total \$2.355 billion and authorized redemption date on September 4, 2009. The \$2.355 billion of Registered Warrants was comprised of \$641 million in revenue refunds, \$936 million for Local Assistance, \$775 million for State Operations, and Other disbursements of \$3 million. In addition to registered warrants, various accounting transactions were delayed to preserve cash in the General Fund during July and August totaling \$1.027 billion. State Operations were impacted by \$780 million, Local Assistance by \$242 million, and Capital Outlay by \$5 million. See Attachment C for details.
- (e) February 2009-10 Early Budget Act Estimates anticipated \$13.2 billion in external borrowing.
- (f) State Controller's Office delayed \$581 million transfer from the General Fund to Mental Health Fund during the Registered Warrant period.

SCHEDULE OF CASH RECEIPTS
 (Amounts in thousands)

	Month of August		July 1 through August 31				2008
			2009		Actual Over or (Under) Estimate		
	2009	2008	Actual	Estimate (a)	Amount	%	Actual
REVENUES							
Alcoholic Beverage Excise Tax	\$ 26,299	\$ 26,446	\$ 56,791	\$ 59,000	\$ (2,209)	(3.7)	\$ 64,228
Corporation Tax	221,766	208,362	556,258	389,000	167,258	43.0	417,016
Cigarette Tax	8,352	9,013	23,366	20,000	3,366	16.8	26,550
Estate, Inheritance, and Gift Tax	657	666	1,145	-	1,145	-	2,326
Insurance Companies Tax	110,435	89,391	123,021	324,000	(200,979)	(62.0)	114,241
Personal Income Tax	2,739,123	2,934,904	5,573,871	5,800,000	(226,129)	(3.9)	5,850,156
Retail Sales and Use Taxes	3,191,693	3,248,340	4,264,993	4,871,000	(606,007)	(12.4)	4,136,654
Vehicle Licence Fees	135,045	-	230,080	-	230,080	-	-
Pooled Money Investment Interest	-	28,799	-	23,000	(23,000)	(100.0)	58,601
Not Otherwise Classified	181,332	275,864	358,285	726,000	(367,715)	(50.6)	728,726
Total Revenues	6,614,702	6,821,785	11,187,810	12,212,000	(1,024,190) (d)	(8.4)	11,398,498
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	-	97,921	49,797	-	49,797	-	245,821
Transfers from Other Funds	31,577	32,947	135,470	107,264	28,206	26.3	53,945
Miscellaneous	49,497	15,516	78,002	54,079	23,923	44.2	31,387
Total Nonrevenues	81,074	146,384	263,269	161,343	101,926	63.2	331,153
Total Receipts	\$ 6,695,776	\$ 6,968,169	\$ 11,451,079	\$ 12,373,343	\$ (922,264)	(7.5)	\$ 11,729,651

See notes on page 1.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of August		July 1 through August 31				
			2009		2008		
	2009	2008	Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
					Amount	%	
STATE OPERATIONS (c)							
Legislative/Judicial/Executive	\$ 112,222	\$ 141,341	\$ 203,590	\$ 323,048	\$ (119,458)	(37.0)	\$ 294,029
State and Consumer Services	45,180	37,143	78,519	116,598	(38,079)	(32.7)	93,543
Business, Transportation and Housing Resources	(136)	292	170	(8,242)	8,412	-	2,333
Environmental Protection Agency	99,462	232,744	183,500	424,934	(241,434)	(56.8)	311,922
Health and Human Services:	(1,092)	5,232	3,201	8,458	(5,257)	(62.2)	8,024
Health Services	42,666	52,414	71,483	54,375	17,108	31.5	109,288
Mental Health	69,075	91,958	138,505	225,852	(87,347)	(38.7)	187,677
Other Health and Human Services	64,675	113,444	117,951	221,612	(103,661)	(46.8)	236,919
Education:							
University of California	(375,103)	261,455	(347,282)	585,251	(932,533)	(159.3)	564,264
State Universities and Colleges	262,405	305,350	(453,095)	589,564	(1,042,659)	(176.9)	594,100
Other Education	20,533	25,424	37,508	39,811	(2,303)	(5.8)	41,444
Dept. of Corrections and Rehabilitation	247,461	750,033	860,469	1,616,632	(756,163)	(46.8)	1,664,454
General Government	175,768	75,702	275,206	114,026	161,180	141.4	111,486
Public Employees Retirement System	(134,186)	(145,575)	142,832	123,030	19,802	16.1	140,462
Debt Service	516,276	456,927	524,844	535,255	(10,411)	(1.9)	383,240
Interest on Loans	-	-	-	-	-	-	358
Total State Operations	1,145,206	2,403,884	1,837,401	4,970,204	(3,132,803) (d)	(63.0)	4,743,543
LOCAL ASSISTANCE (c)							
Public Schools - K-12	126,534	3,448,722	5,648,355	8,103,550	(2,455,195)	(30.3)	5,968,246
Community Colleges	294,089	112	956,733	984,739	(28,006)	(2.8)	221,215
Debt Service-School Building Bonds	-	-	-	-	-	-	-
Contributions to State Teachers' Retirement System	-	-	197,758	197,760	(2)	(0.0)	133,901
Other Education	(60,307)	92,154	419,785	725,159	(305,374)	(42.1)	216,514
Dept. of Corrections and Rehabilitation	2,619	14,028	2,786	(176)	2,962	-	27,508
Dept. of Alcohol and Drug Program	(8,550)	20,601	(8,772)	130,872	(139,644)	(106.7)	44,690
Dept. of Health Services:							
Medical Assistance Program	857,574	382,528	2,080,780	2,469,966	(389,186)	(15.8)	847,551
Other Health Services	(14,868)	21,971	(19,415)	26,551	(45,966)	(173.1)	30,647
Dept. of Developmental Services	(1,530)	3,482	(106,004)	458,729	(564,733)	(123.1)	81,766
Dept. of Mental Health	193,439	2,028	89,732	82,424	7,308	8.9	80,122
Dept. of Social Services:							
SSI/SSP/IHSS	107,504	495,102	427,833	644,293	(216,460)	(33.6)	1,241,213
CalWORKs	(7,068)	68,343	(36,617)	760,039	(796,656)	(104.8)	73,621
Other Social Services	(12,036)	21,364	(9,826)	105,650	(115,476)	(109.3)	30,316
Tax Relief	(1)	372	(1)	39,564	(39,565)	(100.0)	1,719
Other Local Assistance	180,466	85,323	411,614	161,002	250,612	155.7	329,347
Total Local Assistance	1,657,865	4,656,130	10,054,741	14,890,122	(4,835,381) (d)	(32.5)	9,328,376

See notes on page 1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of August		July 1 through August 31				2008 Actual
	2009	2008	Actual	Estimate (a)	Actual Over or (Under) Estimate		
					Amount	%	
CAPITAL OUTLAY	(9)	21,902	277,346	397,262	(119,916) (d)	(30.2)	380,648
NONGOVERNMENTAL							
Transfer to Special Fund for Economic Uncertainties	-	-	-	-	-	-	-
Transfer to Budget Stabilization Account	-	-	-	-	-	-	-
Transfer to Other Funds	-	15,868	32,078	538,583	(506,505) (f)	(94.0)	471,122
Transfer to Revolving Fund	38,396	(36,561)	2,417	-	2,417	-	(41,513)
Advance:							
MediCal Provider Interim Payment	-	-	-	-	-	-	1,000,000
State-County Property Tax Administration Program	(10,301)	(23,004)	19,817	-	19,817	-	21,206
Social Welfare Federal Fund	(26,820)	-	(36,759)	(466,950)	430,191	-	(9,077)
Tax Relief and Refund Account	-	-	-	-	-	-	-
Counties for Social Welfare	(1)	-	(9,320)	-	(9,320)	-	-
Total Nongovernmental	1,274	(43,697)	8,233	71,633	(63,400)	(88.5)	1,441,738
Total Disbursements	\$ 2,804,336	\$ 7,038,219	\$ 12,177,721	\$ 20,329,221	\$ (8,151,500)	(40.1)	\$ 15,894,305
TEMPORARY LOANS							
Special Fund for Economic Uncertainties	\$ -	\$ (97,921)	\$ (49,797)	\$ -	\$ (49,797)	-	\$ 679,895
Budget Stabilization Account	-	-	-	-	-	-	-
Other Internal Sources	(5,391,440)	506,821	(723,561)	(5,244,122)	4,520,561	-	3,823,609
Revenue Anticipation Notes	1,500,000	-	1,500,000	13,200,000	(11,700,000)	(88.6)	-
Net Increase / (Decrease) Loans	\$ (3,891,440)	\$ 408,900	\$ 726,642	\$ 7,955,878	\$ (7,229,236)	(90.9)	\$ 4,503,504

See notes on page 1.

(Concluded)

REGISTERED WARRANTS (IOU)
STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
(Amounts in thousands)
Attachment C

	All Funds July 1 through July 31, 2009	General Fund Month of August 2009	Other Funds Month of August 2009	All Funds July 1 through August 31, 2009	GF Other Transaction July - August
<u>PRIOR YEAR REVENUE ADJUSTMENT</u>	\$ 61	\$ 64	\$ -	\$ 125	\$ -
<u>REVENUE</u>					
Corporate Tax Refund	106,948	-	73,425	180,373	-
Personal Income Tax Refund	254,744	-	205,321	460,065	-
Total Revenue for Registered Warrants	\$ 361,692	\$ -	\$ 278,746	\$ 640,438	\$ -
<u>DISBURSEMENTS</u>					
State Operations					
Legislative/Judicial/Executive	\$ 82,749	\$ 38,004	\$ 16,699	\$ 137,452	\$ 50,926
State and Consumer Services	5,948	7,126	-	13,074	381,837
Business, Transportation and Housing	46	27	-	73	67,686
Trade and Commerce	-	-	-	-	-
Resources	53,549	42,442	(54)	95,937	3,792
Environmental Protection Agency	1,824	743	-	2,567	32
Health and Human Services:					
Health Services	15,748	8,291	-	24,039	7,809
Mental Health	27,142	15,652	-	42,794	419
Other Health and Human Services	119,609	16,272	39,794	175,675	20,445
Education:					
University of California	-	-	-	-	-
State Universities and Colleges	-	-	-	-	-
Other Education	408	56	-	464	976
Dept. of Corrections and Rehabilitation	175,629	74,878	-	250,507	51,996
General Government	18,643	13,974	-	32,617	193,941
Public Employees Retirement System	-	-	-	-	-
Debt Service	-	-	-	-	-
Interest on Loans	-	-	-	-	-
Total State Operations	501,295	217,465	56,439	775,199	779,859
Local Assistance					
Public Schools - K-12	\$ -	\$ -	\$ -	\$ -	\$ -
Community Colleges	-	-	-	-	-
Debt Service-School Building Bonds	-	-	-	-	-
Contributions to State Teachers' Retirement System	-	-	-	-	-
Other Education	32,404	14,405	-	46,809	-
Dept. of Corrections and Rehabilitation	894	16,777	-	17,671	-
Dept. of Alcohol and Drug Program	19,494	1,744	-	21,238	-
Dept. of Health Services:					
Medical Assistance Program	11	-	-	11	-
Other Health Services	71,957	45,445	-	117,402	15,422
Dept. of Developmental Services	223,504	218,341	-	441,845	1,026
Dept. of Mental Health	1,260	61	-	1,321	3,755

REGISTERED WARRANTS (IOU)
STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
(Amounts in thousands)
Attachment C

	<u>All Funds</u> July 1 through July 31, 2009	<u>General Fund</u> Month of August 2009	<u>Other Funds</u> Month of August 2009	<u>All Funds</u> July 1 through August 31, 2009	<u>GF</u> Other Transaction July - August
Dept. of Social Services:					
SSI/SSP/IHSS	257,823	3	-	257,826	64,731
CalWORKs	142	219	-	361	61,151
Other Social Services	1,304	784	-	2,088	65,355
Tax Relief:					
Senior Citizen's Prop Tax	465	127	-	592	-
Senior Citizen Renter's Relief	222	-	-	222	-
Homeowners' Property Tax Relief	-	-	-	-	-
Renter's Relief	-	-	-	-	-
Open Space Program	-	-	-	-	-
Substandard Housing	-	-	-	-	-
Vehicle License Fee Offset	-	-	-	-	-
Sales and Property Tax Revenue Loss	-	-	-	-	-
Other Local Assistance	18,422	9,876	-	28,298	30,608
Total Local Assistance	<u>627,902</u>	<u>307,782</u>	<u>-</u>	<u>935,684</u>	<u>242,048</u>
Capital Outlay					
Legislative/Judicial/Executive	\$ -	\$ -	\$ -	\$ -	\$ -
State and Consumer Services	-	-	-	-	-
General Administration	232	-	-	232	-
Business, Transport and Housing	-	-	-	-	-
Trade and Commerce	-	-	-	-	-
Resources	529	279	-	808	168
Environmental Protection Agency	-	-	-	-	-
Health & Welfare:					
Health Services	-	-	-	-	-
Other Mental Health	58	6	-	64	-
Other Development Services	-	-	-	-	-
Education:					
University of California	-	-	-	-	3
State Colleges and University	-	-	-	-	-
Other Education	-	-	-	-	-
Department of Corrections and Rehabilitation	1,547	770	-	2,317	5,060
General Government (Miscellaneous)	-	-	-	-	-
Public Employee's Retirement System	-	-	-	-	-
Debt Service (State Bldg Bd Ex)	-	-	-	-	-
Total Capital Outlay	<u>2,366</u>	<u>1,055</u>	<u>-</u>	<u>3,421</u>	<u>5,231</u>
Total Disbursement for Registered Warrants	<u>\$ 1,131,563</u>	<u>\$ 526,302</u>	<u>\$ 56,439</u>	<u>\$ 1,714,304</u>	<u>\$ 1,027,138</u>
TOTAL REGISTERED WARRANTS	<u>\$ 1,493,316</u>	<u>\$ 526,366</u>	<u>\$ 335,185</u>	<u>\$ 2,354,867</u>	<u>\$ 1,027,138</u>