

STATEMENT of GENERAL FUND CASH RECEIPTS and DISBURSEMENTS

April 2011



JOHN CHIANG
California State Controller



JOHN CHIANG
California State Controller

May 6, 2011

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, 2010 through April 30, 2011. This statement reflects the State of California's General Fund cash position and compares actual receipts and disbursements for the 2010-11 fiscal year to cash flow estimates prepared by the Department of Finance for the 2010 Budget Act. The statement is prepared in compliance with Provision 7 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 for the 2010-11 fiscal year to cash flow estimates published in the 2011-12 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 for the 2010-11 fiscal year to cash flow estimates prepared by the Department of Finance based upon the 2010 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 2011-12 Governor's Budget Estimates
(Amounts in thousands)

	July 1 through April 30					2010
	2011		Actual Over or (Under) Estimate		Actual	
	Actual	Estimate (a)	Amount			
			Amount	%		
GENERAL FUND BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	-	-	\$ -
Add Receipts:						
Revenues	73,512,110	72,172,906	1,339,204	(g)	1.9	68,640,959
Nonrevenues	1,984,657	1,502,375	482,282	(e)(f)	32.1	1,786,591
Total Receipts	75,496,767	73,675,281	1,821,486	-	2.5	70,427,550
Less Disbursements:						
State Operations	22,608,139	22,614,882	(6,743)	(e)(f)	(0.0)	19,887,961
Local Assistance	59,862,020	61,580,378	(1,718,358)	(e)(f)	(2.8)	56,910,269
Capital Outlay	36,204	159,893	(123,689)	-	(77.4)	1,453,009
Nongovernmental	828,543	830,681	(2,138)	-	(0.3)	461,408
Total Disbursements	83,334,906	85,185,834	(1,850,928)	-	(2.2)	78,712,647
Receipts Over / (Under) Disbursements	(7,838,139)	(11,510,553)	3,672,414	-	-	(8,285,097)
Net Increase / (Decrease) in Temporary Loans	7,838,139	11,510,553	(3,672,414)	-	(31.9)	8,285,097
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	-	-
Special Fund for Economic Uncertainties	-	-	-	-	-	-
TOTAL CASH	\$ -	\$ -	\$ -	-	-	\$ -
BORROWABLE RESOURCES						
Available Borrowable Resources	\$ 29,175,049	\$ 28,739,500	\$ 435,549	(d)	1.5	\$ 28,613,871
Outstanding Loans (b)	17,760,274	21,432,688	(3,672,414)	-	(17.1)	20,193,182
Unused Borrowable Resources	\$ 11,414,775	\$ 7,306,812	\$ 4,107,963	-	56.2	\$ 8,420,689

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 2010-11 fiscal year was prepared by the Department of Finance for the 2011-12 Governor's Budget. Any projections or estimates are set forth as such and not as representation of facts.
- (b) Outstanding loan balance of \$17.8 billion is comprised of \$7.8 billion of internal borrowing and \$10.0 billion of external borrowing. Current balance is comprised of \$9.9 billion carried forward from June 30, 2010 plus current year Net Increase/Decrease in Temporary Loans of \$7.9 billion.
- (c) Negative amounts are the result of repayments received that are greater than disbursements made.
- (d) On November 23, 2010, \$10.0 billion of Revenue Anticipation Notes (RANs) proceeds were received. The \$6.7 billion interim RANs issued on October 23, 2010 were repaid.
- (e) 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, Prop 1A) 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 \$23.4 million were applied to the following expenditures: \$10.2 million to Administrative Office of the Courts, \$4.4 million to California Department of Corrections and Rehabilitation, \$8.7 million to Health Care Services Medi-Cal Assistance, \$2 thousand to Department of Child Support Services and \$93 thousand to Department of Developmental Services.

Notes continued on page 2

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of April		July 1 through April 30				
	2011	2010	2011		2010		
			Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
				Amount	%		
REVENUES							
Alcoholic Beverage Excise Tax	\$ 29,007	\$ 26,691	\$ 277,864	\$ 265,695	\$ 12,169	4.6	\$ 268,175
Corporation Tax	1,483,809	1,386,280	7,205,301	7,869,087	(663,786)	(8.4)	7,194,200
Cigarette Tax	8,137	7,502	86,140	85,479	661	0.8	79,629
Estate, Inheritance, and Gift Tax	334	348	7,822	5,093	2,729	53.6	4,752
Insurance Companies Tax	464,907	403,589	1,598,414	1,470,828	127,586	8.7	1,574,306
Personal Income Tax	7,113,664	7,150,095	41,028,779	37,973,048	3,055,731	8.0	36,441,371
Retail Sales and Use Taxes	954,167	886,881	20,773,161	20,687,397	85,764	0.4	20,596,586
Vehicle License Fees	140,140	126,534	1,172,257	1,210,377	(38,120)	(3.1)	1,149,979
Pooled Money Investment Interest	6,282	2,563	29,615	31,356	(1,741)	(5.6)	13,378
Not Otherwise Classified	146,143	59,780	1,332,757	2,574,546	(1,241,789)	(g)	1,318,583
Total Revenues	10,346,590	10,050,263	73,512,110	72,172,906	1,339,204	1.9	68,640,959
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	-	5,105	33,602	-	33,602	-	1,060,834
Transfers from Other Funds	2,173	205	1,503,983	1,120,170	383,813	34.3	260,137
Miscellaneous	7,011	44,790	447,072	382,205	64,867	17.0	465,620
Total Nonrevenues	9,184	50,100	1,984,657	1,502,375	482,282	32.1	1,786,591
Total Receipts	\$ 10,355,774	\$ 10,100,363	\$ 75,496,767	\$ 73,675,281	\$ 1,821,486	2.5	\$ 70,427,550

See notes on page 1.

Footnotes:

- (f) These amounts reflect the shift of Redevelopment Agency monies 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 \$100.5 million were applied to the following expenditures: \$30.6 million to Administrative Office of the Courts, \$14.5 million to California Department of Corrections and Rehabilitation, \$54.6 million to Health Care Services Medi-Cal Assistance, \$17 thousand to Department of Child Support Services and \$837 thousand to Department of Developmental Services.
- (g) The 2010 Budget Act included a plan to sell 11 state-owned properties and enter into long-term leaseback agreements. Net proceeds of \$1.2 billion were originally anticipated in January 2011. The 2011 Governor's Budget assumed the receipt of \$1.2 billion of proceeds would occur in March 2011. On February 9, 2011, Governor Brown announced the State would cancel the sale.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of April		July 1 through April 30				2010 Actual
	2011	2010	Actual	Estimate (a)	Actual Over or (Under) Estimate		
					Amount	%	
STATE OPERATIONS (c)							
Legislative/Judicial/Executive	\$ 67,561	\$ 26,016	\$ 1,224,431	\$ 1,286,780	\$ (62,349)	(4.8)	\$ 1,154,535
State and Consumer Services	43,381	35,844	445,859	476,539	(30,680)	(6.4)	404,033
Business, Transportation and Housing	64,388	132	349,710	359,018	(9,308)	-	2,490
Resources	53,010	41,206	792,466	862,004	(69,538)	(8.1)	947,473
Environmental Protection Agency	4,769	9,221	44,244	53,298	(9,054)	(17.0)	42,639
Health and Human Services:							
Health Services	14,047	10,263	175,737	208,535	(32,798)	(15.7)	190,928
Mental Health	105,415	94,399	1,003,128	895,288	107,840	12.0	907,760
Other Health and Human Services	34,881	60,814	584,659	492,266	92,393	18.8	467,801
Education:							
University of California	242,519	251,868	1,972,288	1,955,766	16,522	0.8	1,380,618
State Universities and Colleges	221,557	256,032	2,275,214	2,269,176	6,038	0.3	1,151,560
Other Education	12,728	16,104	139,618	141,898	(2,280)	(1.6)	136,585
Dept. of Corrections and Rehabilitation	796,044	694,832	7,515,621	7,117,825	397,796	(e)(f)	7,053,805
General Government	142,935	130,288	1,572,291	1,560,324	11,967	0.8	1,325,498
Public Employees Retirement System	264,918	260,838	255,396	189,536	65,860	34.7	280,098
Debt Service	851,748	887,953	4,227,377	4,731,065	(503,688)	(10.6)	4,379,416
Interest on Loans	-	18	30,100	15,564	14,536	-	62,722
Total State Operations	2,919,901	2,775,828	22,608,139	22,614,882	(6,743)	(0.0)	19,887,961
LOCAL ASSISTANCE (c)							
Public Schools - K-12	3,712,470	1,631,387	28,481,959	29,855,784	(1,373,825)	(4.6)	26,353,346
Community Colleges	171,180	170,727	3,515,327	3,564,346	(49,019)	(1.4)	3,294,330
Debt Service-School Building Bonds	-	-	-	-	-	-	-
Contributions to State Teachers' Retirement System	141,927	454,755	1,257,341	1,257,339	2	0.0	1,248,045
Other Education	167,540	208,794	2,874,201	3,118,167	(243,966)	(7.8)	3,238,726
Dept. of Corrections and Rehabilitation	3,430	(1,273)	192,698	209,995	(17,297)	(8.2)	198,331
Dept. of Alcohol and Drug Program	4,705	31,800	154,444	147,943	6,501	4.4	186,673
Dept. of Health Services:							
Medical Assistance Program	963,612	964,737	9,920,626	10,200,583	(279,957)	(e)(f)	10,014,216
Other Health Services	8,254	12,052	233,667	243,968	(10,301)	(4.2)	261,160
Dept. of Developmental Services	(94,052)	65,748	2,296,361	2,172,719	123,642	(e)(f)	1,983,853
Dept. of Mental Health	44,396	(13,590)	383,414	747,300	(363,886)	(48.7)	597,995
Dept. of Social Services:							
SSI/SSP/IHSS	574,941	357,249	4,217,746	3,847,699	370,047	9.6	4,162,678
CalWORKs	187,296	297,999	2,439,732	2,473,054	(33,322)	(1.3)	2,144,718
Other Social Services	182,350	89,991	1,363,412	1,284,670	78,742	6.1	1,245,210
Tax Relief	153,328	153,575	372,371	371,249	1,122	0.3	373,916
Other Local Assistance	104,569	80,789	2,158,721	2,085,562	73,159	(e)(f)	1,607,072
Total Local Assistance	6,325,946	4,504,740	59,862,020	61,580,378	(1,718,358)	(2.8)	56,910,269

See notes on page 1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of April		July 1 through April 30				2010
			2011		Actual Over or (Under) Estimate		
	2011	2010	Actual	Estimate (a)	Amount	%	
CAPITAL OUTLAY	2,562	395,812	36,204	159,893	(123,689)	(77.4)	1,453,009
NONGOVERNMENTAL (c)							
Transfer to Special Fund for Economic Uncertainties	-	-	935,206	901,604	33,602	3.7	-
Transfer to Budget Stabilization Account	-	-	-	-	-	-	-
Transfer to Other Funds	(64,459)	49,552	348,162	336,981	11,181	3.3	1,006,744
Transfer to Revolving Fund	(8,193)	(2,258)	8,716	20,861	(12,145)	-	33,294
Advance:							
MediCal Provider Interim Payment	-	-	-	-	-	-	-
State-County Property Tax Administration Program	(18,418)	20,895	(13,027)	40,388	(53,415)	-	(2,782)
Social Welfare Federal Fund	(39,245)	(46,135)	82,099	63,460	18,639	29.4	(29,577)
Tax Relief and Refund Account	-	-	-	-	-	-	-
Counties for Social Welfare	-	-	(532,613)	(532,613)	-	-	(546,271)
Total Nongovernmental	(130,315)	22,054	828,543	830,681	(2,138)	(0.3)	461,408
Total Disbursements	\$ 9,118,094	\$ 7,698,434	\$ 83,334,906	\$ 85,185,834	\$ (1,850,928)	(2.2)	\$ 78,712,647
TEMPORARY LOANS							
Special Fund for Economic Uncertainties	\$ -	\$ (5,105)	\$ 901,604	\$ 901,604	\$ -	-	\$ (1,060,835)
Budget Stabilization Account	-	-	-	-	-	-	-
Outstanding Registered Warrants Account	-	-	-	-	-	-	-
Other Internal Sources	(1,237,680)	(2,396,824)	(3,063,465)	608,949	(3,672,414)	-	545,932
Revenue Anticipation Notes	-	-	10,000,000	10,000,000	-	(d)	8,800,000
Net Increase / (Decrease) Loans	(1,237,680)	\$ (2,401,929)	\$ 7,838,139	\$ 11,510,553	\$ (3,672,414)	(31.9)	\$ 8,285,097

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	
	2011	2010	2011	2010
MAJOR TAXES, LICENSES, AND INVESTMENT INCOME:				
Alcoholic Beverage Excise Taxes	\$ 277,864	\$ 268,175	\$ -	\$ -
Corporation Tax	7,205,301	7,194,200	-	-
Cigarette Tax	86,140	79,629	720,879	683,050
Estate, Inheritance, and Gift Tax	7,822	4,752	-	-
Insurance Companies Tax	1,598,414	1,574,306	183,085	193,785
Motor Vehicle Fuel Tax:				
Gasoline Tax	-	-	4,119,907	2,192,738
Diesel & Liquid Petroleum Gas	-	-	412,459	411,280
Jet Fuel Tax	-	-	1,865	1,810
Vehicle License Fees	1,172,257	1,149,979	1,606,936	1,656,701
Motor Vehicle Registration and Other Fees	-	-	3,002,302	2,910,034
Personal Income Tax	41,028,779	36,441,371	720,928	631,521
Retail Sales and Use Taxes	20,773,161	20,596,586	4,920,215	5,159,471
Pooled Money Investment Interest	29,615	13,378	268	594
Total Major Taxes, Licenses, and Investment Income	72,179,353	67,322,376	15,688,844	13,840,984
NOT OTHERWISE CLASSIFIED:				
Alcoholic Beverage License Fee	2,173	2,523	41,717	41,071
Electrical Energy Tax	-	-	564,787	487,221
Private Rail Car Tax	6,200	5,811	-	-
Penalties on Traffic Violations	-	-	63,824	67,267
Health Care Receipts	1,155	4,296	-	-
Revenues from State Lands	289,673	217,851	-	-
Abandoned Property	(219,452)	(78,348)	-	-
Trial Court Revenues	49,892	52,127	1,455,624	1,405,846
Horse Racing Fees	1,159	1,230	10,667	11,292
Miscellaneous	1,201,957	1,113,093	8,701,627	5,218,896
Not Otherwise Classified	1,332,757	1,318,583	10,838,246	7,231,593
Total Revenues, All Governmental Cost Funds	\$ 73,512,110	\$ 68,640,959	\$ 26,527,090	\$ 21,072,577

See notes on page 1.

STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
A Comparison of Actual to 2010 Budget Act
(Amounts in thousands)

	July 1 through April 30					2010
	2011		Actual Over or (Under) Estimate		Actual	
	Actual	Estimate (a)	Amount			
			Amount	%		
GENERAL FUND BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	-	-	\$ -
Add Receipts:						
Revenues	73,512,110	73,477,468	34,642	(g)	0.0	68,640,959
Nonrevenues	1,984,657	1,603,407	381,250	(e)(f)	23.8	1,786,591
Total Receipts	75,496,767	75,080,875	415,892	-	0.6	70,427,550
Less Disbursements:						
State Operations	22,608,139	22,070,784	537,355	(e)(f)	2.4	19,887,961
Local Assistance	59,862,020	59,355,546	506,474	(e)(f)	0.9	56,910,269
Capital Outlay	36,204	243,891	(207,687)	-	(85.2)	1,453,009
Nongovernmental	828,543	630,574	197,969	-	31.4	461,408
Total Disbursements	83,334,906	82,300,795	1,034,111	-	1.3	78,712,647
Receipts Over / (Under) Disbursements	(7,838,139)	(7,219,920)	(618,219)	-	-	(8,285,097)
Net Increase / (Decrease) in Temporary Loans	7,838,139	7,219,920	618,219	-	8.6	8,285,097
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	-	-
Special Fund for Economic Uncertainties	-	-	-	-	-	-
TOTAL CASH	\$ -	\$ -	\$ -	-	-	\$ -
BORROWABLE RESOURCES						
Available Borrowable Resources	\$ 29,175,049	\$ 28,361,662	\$ 813,387	(d)	2.9	\$ 28,613,871
Outstanding Loans (b)	17,760,274	17,142,060	618,214	-	3.6	20,193,182
Unused Borrowable Resources	\$ 11,414,775	\$ 11,219,602	\$ 195,173	-	1.7	\$ 8,420,689

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 2010-11 fiscal year was prepared by the Department of Finance for the 2010 Budget Act. Any projections or estimates are set forth as such and not as representation of facts.
- (b) Outstanding loan balance of \$17.8 billion is comprised of \$7.8 billion of internal borrowing and \$10.0 billion of external borrowing. Current balance is comprised of \$9.9 billion carried forward from June 30, 2010 plus current year Net Increase/Decrease in Temporary Loans of \$7.9 billion.
- (c) Negative amounts are the result of repayments received that are greater than disbursements made.
- (d) On November 23, 2010, \$10.0 billion of Revenue Anticipation Notes (RANs) proceeds were received. The \$6.7 billion interim RANs issued on October 23, 2010 were repaid.
- (e) 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, Prop 1A) 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 \$23.4 million were applied to the following expenditures: \$10.2 million to Administrative Office of the Courts, \$4.4 million to California Department of Corrections and Rehabilitation, \$8.7 million to Health Care Services Medi-Cal Assistance, \$2 thousand to Department of Child Support Services and \$93 thousand to Department of Developmental Services.

Notes continued on page 2

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of April		July 1 through April 30				
	2011	2010	2011		2010		
			Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
				Amount	%		
REVENUES							
Alcoholic Beverage Excise Tax	\$ 29,007	\$ 26,691	\$ 277,864	\$ 271,066	\$ 6,798	2.5	\$ 268,175
Corporation Tax	1,483,809	1,386,280	7,205,301	7,901,931	(696,630)	(8.8)	7,194,200
Cigarette Tax	8,137	7,502	86,140	77,957	8,183	10.5	79,629
Estate, Inheritance, and Gift Tax	334	348	7,822	1,244	6,578	-	4,752
Insurance Companies Tax	464,907	403,589	1,598,414	1,631,842	(33,428)	(2.0)	1,574,306
Personal Income Tax	7,113,664	7,150,095	41,028,779	39,265,066	1,763,713	4.5	36,441,371
Retail Sales and Use Taxes	954,167	886,881	20,773,161	20,635,652	137,509	0.7	20,596,586
Vehicle License Fees	140,140	126,534	1,172,257	1,216,381	(44,124)	(3.6)	1,149,979
Pooled Money Investment Interest	6,282	2,563	29,615	33,193	(3,578)	(10.8)	13,378
Not Otherwise Classified	146,143	59,780	1,332,757	2,443,136	(1,110,379) (g)	-	1,318,583
Total Revenues	10,346,590	10,050,263	73,512,110	73,477,468	34,642	0.0	68,640,959
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	-	5,105	33,602	-	33,602	-	1,060,834
Transfers from Other Funds	2,173	205	1,503,983	1,213,680	290,303	23.9	260,137
Miscellaneous	7,011	44,790	447,072	389,727	57,345	14.7	465,620
Total Nonrevenues	9,184	50,100	1,984,657	1,603,407	381,250	23.8	1,786,591
Total Receipts	\$ 10,355,774	\$ 10,100,363	\$ 75,496,767	\$ 75,080,875	\$ 415,892	0.6	\$ 70,427,550

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Footnotes:

- (f) These amounts reflect the shift of Redevelopment Agency monies 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 \$100.5 million were applied to the following expenditures: \$30.6 million to Administrative Office of the Courts, \$14.5 million to California Department of Corrections and Rehabilitation, \$54.6 million to Health Care Services Medi-Cal Assistance, \$17 thousand to Department of Child Support Services and \$837 thousand to Department of Developmental Services.
- (g) The 2010 Budget Act included a plan to sell 11 state-owned properties and enter into long-term leaseback agreements. Net proceeds of \$1.2 billion were originally anticipated in January 2011. The 2011 Governor's Budget assumed the receipt of \$1.2 billion of proceeds would occur in March 2011. On February 9, 2011, Governor Brown announced the State would cancel the sale.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of April		July 1 through April 30				2010 Actual
			2011		Actual Over or (Under) Estimate		
	2011	2010	Actual	Estimate (a)	Amount	%	
STATE OPERATIONS (c)							
Legislative/Judicial/Executive	\$ 67,561	\$ 26,016	\$ 1,224,431	\$ 1,196,795	\$ 27,636	2.3	\$ 1,154,535
State and Consumer Services	43,381	35,844	445,859	471,477	(25,618)	(5.4)	404,033
Business, Transportation and Housing	64,388	132	349,710	360,131	(10,421)	-	2,490
Resources	53,010	41,206	792,466	943,197	(150,731)	(16.0)	947,473
Environmental Protection Agency	4,769	9,221	44,244	57,350	(13,106)	(22.9)	42,639
Health and Human Services:							
Health Services	14,047	10,263	175,737	223,679	(47,942)	(21.4)	190,928
Mental Health	105,415	94,399	1,003,128	982,830	20,298	2.1	907,760
Other Health and Human Services	34,881	60,814	584,659	460,208	124,451	27.0	467,801
Education:							
University of California	242,519	251,868	1,972,288	2,030,912	(58,624)	(2.9)	1,380,618
State Universities and Colleges	221,557	256,032	2,275,214	2,263,520	11,694	0.5	1,151,560
Other Education	12,728	16,104	139,618	130,404	9,214	7.1	136,585
Dept. of Corrections and Rehabilitation	796,044	694,832	7,515,621	7,075,689	439,932	(e)(f) 6.2	7,053,805
General Government	142,935	130,288	1,572,291	891,374	680,917	76.4	1,325,498
Public Employees Retirement							
System	264,918	260,838	255,396	243,943	11,453	4.7	280,098
Debt Service	851,748	887,953	4,227,377	4,654,275	(426,898)	(9.2)	4,379,416
Interest on Loans	-	18	30,100	85,000	(54,900)	(64.6)	62,722
Total State Operations	2,919,901	2,775,828	22,608,139	22,070,784	537,355	2.4	19,887,961
LOCAL ASSISTANCE (c)							
Public Schools - K-12	3,712,470	1,631,387	28,481,959	31,201,777	(2,719,818)	(8.7)	26,353,346
Community Colleges	171,180	170,727	3,515,327	3,399,806	115,521	3.4	3,294,330
Debt Service-School Building Bonds	-	-	-	-	-	-	-
Contributions to State Teachers' Retirement System	141,927	454,755	1,257,341	1,257,340	1	0.0	1,248,045
Other Education	167,540	208,794	2,874,201	3,035,797	(161,596)	(5.3)	3,238,726
Dept. of Corrections and Rehabilitation	3,430	(1,273)	192,698	186,991	5,707	3.1	198,331
Dept. of Alcohol and Drug Program	4,705	31,800	154,444	166,223	(11,779)	(7.1)	186,673
Dept. of Health Services:							
Medical Assistance Program	963,612	964,737	9,920,626	9,448,014	472,612	(e)(f) 5.0	10,014,216
Other Health Services	8,254	12,052	233,667	283,647	(49,980)	(17.6)	261,160
Dept. of Developmental Services	(94,052)	65,748	2,296,361	2,306,137	(9,776)	(e)(f) (0.4)	1,983,853
Dept. of Mental Health	44,396	(13,590)	383,414	639,455	(256,041)	(40.0)	597,995
Dept. of Social Services:							
SSI/SSP/IHSS	574,941	357,249	4,217,746	3,368,649	849,097	25.2	4,162,678
CalWORKs	187,296	297,999	2,439,732	2,524,802	(85,070)	(3.4)	2,144,718
Other Social Services	182,350	89,991	1,363,412	1,045,768	317,644	30.4	1,245,210
Tax Relief	153,328	153,575	372,371	348,868	23,503	6.7	373,916
Other Local Assistance	104,569	80,789	2,158,721	142,272	2,016,449	(e)(f) -	1,607,072
Total Local Assistance	6,325,946	4,504,740	59,862,020	59,355,546	506,474	0.9	56,910,269

See notes on page 1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of April		July 1 through April 30				
	2011	2010	2011		2010		
			Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
				Amount	%		
CAPITAL OUTLAY	2,562	395,812	36,204	243,891	(207,687)	(85.2)	1,453,009
NONGOVERNMENTAL (c)							
Transfer to Special Fund for Economic Uncertainties	-	-	935,206	901,604	33,602	3.7	-
Transfer to Budget Stabilization Account	-	-	-	-	-	-	-
Transfer to Other Funds	(64,459)	49,552	348,162	257,572	90,590	35.2	1,006,744
Transfer to Revolving Fund	(8,193)	(2,258)	8,716	(54,445)	63,161	-	33,294
Advance:							
MediCal Provider Interim Payment	-	-	-	-	-	-	-
State-County Property Tax Administration Program	(18,418)	20,895	(13,027)	65,389	(78,416)	-	(2,782)
Social Welfare Federal Fund	(39,245)	(46,135)	82,099	(6,933)	89,032	-	(29,577)
Tax Relief and Refund Account	-	-	-	-	-	-	-
Counties for Social Welfare	-	-	(532,613)	(532,613)	-	-	(546,271)
Total Nongovernmental	(130,315)	22,054	828,543	630,574	197,969	31.4	461,408
Total Disbursements	\$ 9,118,094	\$ 7,698,434	\$ 83,334,906	\$ 82,300,795	\$ 1,034,111	1.3	\$ 78,712,647
TEMPORARY LOANS							
Special Fund for Economic Uncertainties	\$ -	\$ (5,105)	\$ 901,604	\$ 901,604	\$ -	-	\$ (1,060,835)
Budget Stabilization Account	-	-	-	-	-	-	-
Outstanding Registered Warrants Account	-	-	-	-	-	-	-
Other Internal Sources	(1,237,680)	(2,396,824)	(3,063,465)	(3,681,684)	618,219	-	545,932
Revenue Anticipation Notes	-	-	10,000,000	10,000,000	-	(d)	8,800,000
Net Increase / (Decrease) Loans	(1,237,680)	\$ (2,401,929)	\$ 7,838,139	\$ 7,219,920	\$ 618,219	8.6	\$ 8,285,097

See notes on page 1.

(Concluded)