

STATEMENT of GENERAL FUND CASH RECEIPTS and DISBURSEMENTS

April 2004



STEVE WESTLY
California State Controller



STEVE WESTLY
California State Controller

May 7, 2004

Users of the Statement of General Fund Cash Receipts and Disbursements

Attached are the Statements of General Fund Cash Receipts and Disbursements for the period July 1, 2003 through April 30, 2004. These statements reflect the State of California's General Fund cash position and compare actual receipts and disbursements for the 2003-04 fiscal year to cash flow estimates prepared by the Department of Finance for the 2004-05 Governor's Budget as well as the 2003-04 Budget Act. These statements are prepared in compliance with Government Code section 12461.1, as well as Item 0840-001-0001, Provision 10, of the 2003-04 Budget Act, using records compiled by the State Controller.

Attachment A compares actual receipts and disbursements to date for the 2003-04 fiscal year to cash flow estimates published in the 2004-05 Governor's Budget.

Attachment B compares actual receipts and disbursements to date for the 2003-04 fiscal year to cash flow estimates prepared by the Department of Finance based upon the 2003-04 Budget Act. Prior year actual amounts are also displayed for comparative purposes.

The total estimated receipts for the 2003-04 fiscal year in Governor's Budget cash flow reflect an expected increase of \$3.1 billion over the Budget Act estimate. The same comparison for estimated disbursements reflect an expected increase of \$4.9 billion. The cash flow estimates in Attachments A and B are predicated on projections and assumptions made by the Department of Finance based on the Governor's Budget and the Budget Act, respectively.

These statements are also available on the Internet at the State Controller's website at <http://www.sco.ca.gov/ard/state/index.shtml> under the category Monthly Statement of General Fund Cash Receipts and Disbursements.

Any questions concerning this report may be directed to Vincent P. Brown, Chief Operating Officer, at (916) 552-8080.

Sincerely,

Original Signed By:

STEVE WESTLY
California State Controller

STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
A Comparison of Actual to 2004-05 Governor's Budget Estimates
(Amounts in thousands)
Attachment A

	July 1 through April 30				2003 (a)	
	2004		Actual Over or (Under) Estimate			
	Actual	Estimate (b)	Amount	%		Actual
GENERAL FUND BEGINNING CASH BALANCE	\$ 438,110	\$ 438,110	\$ -	-	\$ -	
Add Receipts:						
Revenues	62,129,913	60,363,951	1,765,962	2.9	56,600,092	
Nonrevenues	3,594,043	1,470,885	2,123,158	144.3	7,412,441	
Total Receipts	65,723,956	61,834,836	3,889,120	6.3	64,012,533	
Less Disbursements:						
State Operations	15,418,054	15,320,486	97,568	0.6	16,405,830 (a)	
Local Assistance	52,371,912	52,729,746	(357,834)	(0.7)	53,650,130 (a)	
Capital Outlay	299,386	229,628	69,758	30.4	143,306	
Nongovernmental	2,040,448	(167,331)	2,207,779	-	126,048	
Total Disbursements	70,129,800	68,112,529	2,017,271	3.0	70,325,314	
Receipts Over / (Under) Disbursements	(4,405,844)	(6,277,693)	1,871,849	-	(6,312,781)	
Net Increase / (Decrease) in Temporary Loans	3,967,734	5,839,583	(1,871,849)	(32.1)	6,391,257	
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	78,476	
Special Fund for Economic Uncertainties	1,248,289	-	1,248,289	-	-	
TOTAL CASH	\$ 1,248,289	\$ -	\$ 1,248,289	-	\$ 78,476	
BORROWABLE RESOURCES						
Available Borrowable Resources	\$ 23,947,131	\$ 22,538,556	\$ 1,408,575	6.2	\$ 25,733,702	
Outstanding Loans (c)	14,932,734	16,804,583	(1,871,849)	(11.1)	22,465,537 (a) (d)	
Unused Borrowable Resources	\$ 9,014,397	\$ 5,733,973	\$ 3,280,424	57.2	\$ 3,268,165	

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) The General Cash Revolving Fund (GCRF) disbursements and loans have been combined with the General Fund for reporting purposes because they represent major General Fund type activities.
- (b) A Statement of Estimated Cash Flow for the 2003-04 fiscal year prepared by the Department of Finance for the 2004-05 Governor's Budget. Any projections or estimates are set forth as such and not as representations of fact.
- (c) Cumulative loan balance of \$14.9 billion is comprised of \$0.9 billion in internal borrowing and \$14.0 billion in external borrowing.
- (d) Cumulative loan balance of \$22.5 billion is comprised of \$10.0 billion in internal borrowing and \$12.5 billion in external borrowing of which \$5.6 billion remains in the Special Deposit Revenue Anticipation Notes Proceeds Account.
- (e) Negative balances are the result of repayments received that are greater than disbursements made.
- (f) Reclassified from a Non-Governmental Cost Fund.

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of April		July 1 through April 30				2003 (a) Actual
	2004	2003	2004		Actual Over or (Under) Estimate		
			Actual	Estimate (b)	Amount	%	
REVENUES							
Alcoholic Beverage Excise Tax	\$ 25,640	\$ 24,652	\$ 261,026	\$ 250,265	\$ 10,761	4.3	\$ 245,511
Corporation Tax	1,854,421	1,209,344	6,279,102	6,045,320	233,782	3.9	5,091,032
Cigarette Tax	8,092	7,342	94,991	95,133	(142)	(0.1)	104,620
Estate, Inheritance, and Gift Tax	44,533	58,966	485,983	475,335	10,648	2.2	829,014
Insurance Companies Tax	700,968	628,391	1,686,826	1,559,302	127,524	8.2	1,476,334
Personal Income Tax	6,959,441	5,500,052	31,381,314	30,330,003	1,051,311	3.5	27,765,763
Retail Sales and Use Taxes	714,274	740,586	18,368,334	17,848,273	520,061	2.9	17,093,974
Pooled Money Investment Interest	6,750	13,677	88,415	114,926	(26,511)	(23.1)	165,300
Not Otherwise Classified	94,679	62,645	3,483,922	3,645,394	(161,472)	(4.4)	3,828,544
Total Revenues	10,408,798	8,245,655	62,129,913	60,363,951	1,765,962	2.9	56,600,092
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	-	-	2,524,497	308,219	2,216,278	719.1	-
Transfers from Other Funds	114,779	(1,866,064)	693,323	832,141	(138,818)	(16.7)	893,033
Transfers from Electric Power Fund	-	-	-	-	-	-	6,094,067
Miscellaneous	16,329	6,520	376,223	330,525	45,698	13.8	425,341
Total Nonrevenues	131,108	(1,859,544)	3,594,043	1,470,885	2,123,158	144.3	7,412,441
Total Receipts	\$ 10,539,906	\$ 6,386,111	\$ 65,723,956	\$ 61,834,836	\$ 3,889,120	6.3	\$ 64,012,533

See notes on page A1.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of April		July 1 through April 30				2003 (a)	
	2004	2003	2004		Actual Over or (Under) Estimate			Actual
			Actual	Estimate (b)	Amount	%		
STATE OPERATIONS (e)								
Legislative/Judicial/Executive	\$ 77,852	\$ 104,552	\$ 1,103,247	\$ 1,057,735	\$ 45,512	4.3	\$ 1,135,038 (a)	
State and Consumer Services	40,337	38,412	402,628	396,332	6,296	1.6	388,386	
Business, Transportation and Housing	(391)	16	5,581	6,756	(1,175)	(17.4)	7,328	
Technology, Trade and Commerce	(8)	3,380	7,060	5,148	1,912	37.1	20,666	
Resources	14,540	19,397	674,647	719,281	(44,634)	(6.2)	787,649	
Environmental Protection Agency	3,076	11,611	66,364	76,704	(10,340)	(13.5)	133,900	
Health and Human Services:								
Health Services	23,226	16,187	233,719	264,257	(30,538)	(11.6)	226,729	
Mental Health Hospitals	43,075	52,413	459,777	503,944	(44,167)	(8.8)	484,397	
Other Health and Human Services	50,324	65,238	590,642	583,965	6,677	1.1	555,041	
Education:								
University of California	280,198	370,767	2,866,732	2,813,677	53,055	1.9	3,041,674 (a)	
State Universities and Colleges	185,916	195,052	2,091,935	2,130,385	(38,450)	(1.8)	2,192,019	
Other Education	8,550	14,752	127,141	130,333	(3,192)	(2.4)	161,058	
Corrections and Youth Authority	485,048	461,031	4,122,006	4,005,928	116,078	2.9	4,630,918	
General Government	82,552	80,812	979,561	873,837	105,724	12.1	964,680 (a)	
Public Employees Retirement								
System	232,329	202,025	86,552	64,077	22,475	35.1	123,364	
Debt Service	218,682	237,508	1,591,410	1,601,224	(9,814)	(0.6)	1,448,862 (a)	
Interest on Loans	7,842	9,280	9,052	86,903	(77,851)	(89.6)	104,121	
Total State Operations	1,753,148	1,882,433	15,418,054	15,320,486	97,568	0.6	16,405,830	
LOCAL ASSISTANCE (e)								
Public Schools - K-12	1,771,720	2,056,574	23,839,185	24,790,247	(951,062)	(3.8)	23,046,987 (a)	
Community Colleges	188,824	203,898	2,013,330	1,885,769	127,561	6.8	2,296,868 (a)	
Contributions to State Teachers'								
Retirement System	112,724	107,635	509,763	509,763	-	-	975,522	
Other Education	80,060	270,914	2,127,122	2,021,818	105,304	5.2	2,252,228 (a)	
Corrections and Youth Authority	7,115	7,950	120,984	130,871	(9,887)	(7.6)	140,780	
Dept. of Alcohol and Drug Program	(3,485)	32,568	186,393	202,602	(16,209)	(8.0)	238,546	
Dept. of Health Services:								
Medical Assistance Program	976,835	1,074,026	9,103,803	8,667,537	436,266	5.0	9,017,503 (a)	
Other Health Services	14,186	79,963	333,570	352,851	(19,281)	(5.5)	396,331	
Dept. of Developmental Services	144,704	71,823	1,559,036	1,315,834	243,202	18.5	1,257,711 (a)	
Dept. of Mental Health	16,514	66,399	419,386	469,794	(50,408)	(10.7)	450,706 (a)	
Dept. of Social Services:								
SSI/SSP/IHSS	499,409	299,971	3,702,634	4,019,935	(317,301)	(7.9)	3,675,696 (a)	
CalWORKs	75,871	172,055	2,589,844	2,578,734	11,110	0.4	2,395,581 (a)	
Other Social Services	86,110	101,534	925,299	943,873	(18,574)	(2.0)	1,117,260 (a)	
Tax Relief	423,476	469,363	2,546,309	2,445,156	101,153	4.1	3,850,631 (a)	
School Facility Aid Program	-	-	13,953	-	13,953	-	15,566	
Other Local Assistance	132,498	315,026	2,381,301	2,394,962	(13,661)	(0.6)	2,522,214 (a)	
Total Local Assistance	4,526,561	5,329,699	52,371,912	52,729,746	(357,834)	(0.7)	53,650,130	

See notes on page A1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of April		July 1 through April 30				2003 (a)
			2004		Actual Over or (Under) Estimate		
	2004	2003	Actual	Estimate (b)	Amount	%	Actual
CAPITAL OUTLAY	93,180	14,819	299,386	229,628	69,758	30.4	143,306
NONGOVERNMENTAL (e)							
Transfer to Special Fund for Economic Uncertainties	-	-	2,216,000	-	2,216,000	-	-
Transfer to Other Funds	3,007	9	300,643	304,382	(3,739)	(1.2)	162,689
Transfer to Revolving Fund	(6,192)	(48)	(3,286)	(2,637)	(649)	-	81,500
Advance:							
State-County Property Tax Administration Program	-	-	-	-	-	-	9,677
Social Welfare Federal Fund	(4,500)	(18,955)	1,050	11,383	(10,333)	(90.8)	106,926
Tax Relief and Refund Account	(4,100)	6,300	6,500	-	6,500	-	13,100
Counties for Social Welfare	-	-	(480,459)	(480,459)	-	-	(247,844)
Total Nongovernmental	(11,785)	(12,694)	2,040,448	(167,331)	2,207,779	-	126,048
Total Disbursements	6,361,104	\$ 7,214,257	\$ 70,129,800	\$ 68,112,529	\$ 2,017,271	3.0	\$ 70,325,314
TEMPORARY LOANS							
Special Fund for Economic Uncertainties	(1,248,289)	\$ -	\$ 967,734	\$ 2,216,300	\$ (1,248,566)	(56.3)	\$ - (a)
Other Internal Sources	(2,930,513)	906,600	-	623,283	(623,283)	(100.0)	7,017,557 (a)
Revenue Anticipation Warrants	-	-	-	-	-	-	(7,500,000)
Revenue Anticipation Notes	-	-	3,000,000	3,000,000	-	-	6,873,700 (d)
Net Increase / (Decrease) Loans	(4,178,802)	\$ 906,600	\$ 3,967,734	\$ 5,839,583	\$ (1,871,849)	(32.1)	\$ 6,391,257

See notes on page A1.

(Concluded)

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

	July 1 through April 30			
	General Fund		Special Funds	
	2004	2003	2004	2003
MAJOR TAXES, LICENSES, AND INVESTMENT INCOME:				
Alcoholic Beverage Excise Taxes	\$ 261,026	\$ 245,511	\$ -	\$ -
Corporation Tax	6,279,102	5,091,032	9	9
Cigarette Tax	94,991	104,620	777,317	842,043
Estate, Inheritance, and Gift Tax	485,983	829,014	-	-
Insurance Companies Tax	1,686,826	1,476,334	-	-
Motor Vehicle Fuel Tax:				
Gasoline Tax	-	-	2,348,810	2,313,416
Diesel & Liquid Petroleum Gas	-	-	421,428	402,698
Jet Fuel Tax	-	-	1,747	2,013
Vehicle License Fees	-	-	1,604,701	1,569,209
Motor Vehicle Registration and Other Fees	-	-	1,957,985	1,666,623
Personal Income Tax	31,381,314	27,765,763	323	322
Retail Sales and Use Taxes	18,368,334	17,093,974	3,728,498	3,684,505
Pooled Money Investment Interest	88,415	165,300	100	462
Total Major Taxes, Licenses, and Investment Income	58,645,991	52,771,548	10,840,918	10,481,300
NOT OTHERWISE CLASSIFIED:				
Alcoholic Beverage License Fee	1,911	2,037	35,017	33,874
Electrical Energy Tax	-	-	366,806	380,472
Private Rail Car Tax	6,640	6,340	-	-
Penalties on Traffic Violations	-	-	62,368	61,608
Health Care Receipts	11,630	9,760	-	-
Revenues from State Lands	83,064	53,043	7,903	9,218
Abandoned Property	516,179	234,281	-	-
Trial Court Revenues	35,549	5,072	925,575 (f)	-
Horse Racing Fees	1,877	2,883	31,124	31,800
Miscellaneous	2,827,072	3,515,128	5,111,532	4,870,230
Not Otherwise Classified	3,483,922	3,828,544	6,540,325	5,387,202
Total Revenues, All Governmental Cost Funds	\$ 62,129,913	\$ 56,600,092	\$ 17,381,243	\$ 15,868,502

See notes on page A1.

STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS
A Comparison of Actual to 2003-04 Budget Act Estimates
(Amounts in thousands)
Attachment B

	July 1 through April 30				2003 (a)
	2004		Actual Over or (Under) Estimate		
	Actual	Estimate (b)	Amount	%	
GENERAL FUND BEGINNING CASH BALANCE	\$ 438,110	\$ 438,110	\$ -	-	\$ -
Add Receipts:					
Revenues	62,129,913	69,147,559	(7,017,646)	(10.1)	56,600,092
Nonrevenues	3,594,043	1,623,283	1,970,760	121.4	7,412,441
Total Receipts	65,723,956	70,770,842	(5,046,886)	(7.1)	64,012,533
Less Disbursements:					
State Operations	15,418,054	15,021,954	396,100	2.6	16,405,830 (a)
Local Assistance	52,371,912	51,111,348	1,260,564	2.5	53,650,130 (a)
Capital Outlay	299,386	54,995	244,391	444.4	143,306
Nongovernmental	2,040,448	154,036	1,886,412	1,224.7	126,048
Total Disbursements	70,129,800	66,342,333	3,787,467	5.7	70,325,314
Receipts Over / (Under) Disbursements	(4,405,844)	4,428,509	(8,834,353)	(199.5)	(6,312,781)
Net Increase / (Decrease) in Temporary Loans	3,967,734	3,000,000	967,734	32.3	6,391,257
GENERAL FUND ENDING CASH BALANCE	-	7,866,619	(7,866,619)	(100.0)	78,476
Special Fund for Economic Uncertainties	1,248,289	2,216,300	(968,011)	(43.7)	-
TOTAL CASH	\$ 1,248,289	\$ 10,082,919	\$ (8,834,630)	(87.6)	\$ 78,476
BORROWABLE RESOURCES					
Available Borrowable Resources	\$ 23,947,131	\$ 22,778,885	\$ 1,168,246	5.1	\$ 25,733,702
Outstanding Loans (c)	14,932,734	13,965,000	967,734	6.9	22,465,537 (a) (d)
Unused Borrowable Resources	\$ 9,014,397	\$ 8,813,885	\$ 200,512	2.3	\$ 3,268,165

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) The General Cash Revolving Fund (GCRF) disbursements and loans have been combined with the General Fund for reporting purposes because they represent major General Fund type activities.
- (b) A Statement of Estimated Cash Flow for the 2003-04 fiscal year prepared by the Department of Finance for the Budget Act of 2003. Any projections or estimates are set forth as such and not as representations of fact.
- (c) Cumulative loan balance of \$14.9 billion is comprised of \$0.9 billion in internal borrowing and \$14.0 billion in external borrowing.
- (d) Cumulative loan balance of \$22.5 billion is comprised of \$10.0 billion in internal borrowing and \$12.5 billion in external borrowing of which \$5.6 billion remains in the Special Deposit Revenue Anticipation Notes Proceeds Account.
- (e) Negative balances are the result of repayments received that are greater than disbursements made.

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of April		July 1 through April 30				2003 (a) Actual
	2004	2003	Actual	Estimate (b)	Actual Over or (Under) Estimate		
					Amount	%	
REVENUES							
Alcoholic Beverage Excise Tax	\$ 25,640	\$ 24,652	\$ 261,026	\$ 245,070	\$ 15,956	6.5	\$ 245,511
Corporation Tax	1,854,421	1,209,344	6,279,102	5,395,030	884,072	16.4	5,091,032
Cigarette Tax	8,092	7,342	94,991	95,452	(461)	(0.5)	104,620
Estate, Inheritance, and Gift Tax	44,533	58,966	485,983	531,763	(45,780)	(8.6)	829,014
Insurance Companies Tax	700,968	628,391	1,686,826	1,664,219	22,607	1.4	1,476,334
Personal Income Tax	6,959,441	5,500,052	31,381,314	28,989,968	2,391,346	8.2	27,765,763
Retail Sales and Use Taxes	714,274	740,586	18,368,334	17,752,649	615,685	3.5	17,093,974
Pooled Money Investment Interest	6,750	13,677	88,415	174,137	(85,722)	(49.2)	165,300
Not Otherwise Classified	94,679	62,645	3,483,922	3,623,871	(139,949)	(3.9)	3,828,544
Deficit Financing Bond Proceeds	-	-	-	10,675,400	(10,675,400)	(100.0)	-
Total Revenues	10,408,798	8,245,655	62,129,913	69,147,559	(7,017,646)	(10.1)	56,600,092
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	-	-	2,524,497	308,219	2,216,278	719.1	-
Transfers from Other Funds	114,779	(1,866,064)	693,323	1,000,965	(307,642)	(30.7)	893,033
Transfers from Electric Power Fund	-	-	-	-	-	-	6,094,067
Miscellaneous	16,329	6,520	376,223	314,099	62,124	19.8	425,341
Total Nonrevenues	131,108	(1,859,544)	3,594,043	1,623,283	1,970,760	121.4	7,412,441
Total Receipts	\$ 10,539,906	\$ 6,386,111	\$ 65,723,956	\$ 70,770,842	\$ (5,046,886)	(7.1)	\$ 64,012,533

See notes on page B1.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of April		July 1 through April 30				2003 (a)
	2004	2003	2004		Actual Over or (Under) Estimate		Actual
			Actual	Estimate (b)	Amount	%	
STATE OPERATIONS (e)							
Legislative/Judicial/Executive	\$ 77,852	\$ 104,552	\$ 1,103,247	\$ 917,654	\$ 185,593	20.2	\$ 1,135,038 (a)
State and Consumer Services	40,337	38,412	402,628	366,186	36,442	10.0	388,386
Business, Transportation and Housing	(391)	16	5,581	5,976	(395)	(6.6)	7,328
Technology, Trade and Commerce	(8)	3,380	7,060	6,280	780	12.4	20,666
Resources	14,540	19,397	674,647	604,258	70,389	11.6	787,649
Environmental Protection Agency	3,076	11,611	66,364	79,317	(12,953)	(16.3)	133,900
Health and Human Services:							
Health Services	23,226	16,187	233,719	232,802	917	0.4	226,729
Mental Health Hospitals	43,075	52,413	459,777	500,342	(40,565)	(8.1)	484,397
Other Health and Human Services	50,324	65,238	590,642	522,570	68,072	13.0	555,041
Education:							
University of California	280,198	370,767	2,866,732	2,705,942	160,790	5.9	3,041,674 (a)
State Universities and Colleges	185,916	195,052	2,091,935	2,163,686	(71,751)	(3.3)	2,192,019
Other Education	8,550	14,752	127,141	125,085	2,056	1.6	161,058
Corrections and Youth Authority	485,048	461,031	4,122,006	4,373,593	(251,587)	(5.8)	4,630,918
General Government	82,552	80,812	979,561	276,199	703,362	254.7	964,680 (a)
Public Employees Retirement							
System	232,329	202,025	86,552	438,920	(352,368)	(80.3)	123,364
Debt Service	218,682	237,508	1,591,410	1,627,122	(35,712)	(2.2)	1,448,862 (a)
Interest on Loans	7,842	9,280	9,052	76,022	(66,970)	(88.1)	104,121
Total State Operations	1,753,148	1,882,433	15,418,054	15,021,954	396,100	2.6	16,405,830
LOCAL ASSISTANCE (e)							
Public Schools - K-12	1,771,720	2,056,574	23,839,185	24,260,504	(421,319)	(1.7)	23,046,987 (a)
Community Colleges	188,824	203,898	2,013,330	1,900,084	113,246	6.0	2,296,868 (a)
Contributions to State Teachers'							
Retirement System	112,724	107,635	509,763	509,764	(1)	-	975,522
Other Education	80,060	270,914	2,127,122	1,982,347	144,775	7.3	2,252,228 (a)
Corrections and Youth Authority	7,115	7,950	120,984	141,026	(20,042)	(14.2)	140,780
Dept. of Alcohol and Drug Program	(3,485)	32,568	186,393	336,031	(149,638)	(44.5)	238,546
Dept. of Health Services:							
Medical Assistance Program	976,835	1,074,026	9,103,803	9,616,394	(512,591)	(5.3)	9,017,503 (a)
Other Health Services	14,186	79,963	333,570	353,545	(19,975)	(5.6)	396,331
Dept. of Developmental Services	144,704	71,823	1,559,036	1,780,221	(221,185)	(12.4)	1,257,711 (a)
Dept. of Mental Health	16,514	66,399	419,386	425,137	(5,751)	(1.4)	450,706 (a)
Dept. of Social Services:							
SSI/SSP/IHSS	499,409	299,971	3,702,634	4,274,489	(571,855)	(13.4)	3,675,696 (a)
CalWORKs	75,871	172,055	2,589,844	2,371,616	218,228	9.2	2,395,581 (a)
Other Social Services	86,110	101,534	925,299	1,081,741	(156,442)	(14.5)	1,117,260 (a)
Tax Relief	423,476	469,363	2,546,309	495,887	2,050,422	413.5	3,850,631 (a)
School Facility Aid Program	-	-	13,953	11,851	2,102	17.7	15,566
Other Local Assistance	132,498	315,026	2,381,301	1,570,711	810,590	51.6	2,522,214 (a)
Total Local Assistance	4,526,561	5,329,699	52,371,912	51,111,348	1,260,564	2.5	53,650,130

See notes on page B1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of April		July 1 through April 30				2003 (a)	
	2004	2003	Actual	Estimate (b)	Actual Over or (Under) Estimate			Actual
					Amount	%		
CAPITAL OUTLAY	93,180	14,819	299,386	54,995	244,391	444.4	143,306	
NONGOVERNMENTAL (e)								
Transfer to Special Fund for Economic Uncertainties	-	-	2,216,000	-	2,216,000	-	-	
Transfer to Other Funds	3,007	9	300,643	266,676	33,967	12.7	162,689	
Transfer to Revolving Fund Advance:	(6,192)	(48)	(3,286)	(10,328)	7,042	-	81,500	
State-County Property Tax Administration Program	-	-	-	-	-	-	9,677	
Social Welfare Federal Fund	(4,500)	(18,955)	1,050	(102,312)	103,362	-	106,926	
Tax Relief and Refund Account	(4,100)	6,300	6,500	-	6,500	-	13,100	
Counties for Social Welfare	-	-	(480,459)	-	(480,459)	-	(247,844)	
Total Nongovernmental	(11,785)	(12,694)	2,040,448	154,036	1,886,412	1,224.7	126,048	
Total Disbursements	6,361,104	\$ 7,214,257	\$ 70,129,800	\$ 66,342,333	\$ 3,787,467	5.7	\$ 70,325,314	
TEMPORARY LOANS								
Special Fund for Economic Uncertainties	(1,248,289)	\$ -	\$ 967,734	\$ -	\$ 967,734	-	\$ - (a)	
Other Internal Sources	(2,930,513)	906,600	-	-	-	-	7,017,557 (a)	
Revenue Anticipation Warrants	-	-	-	-	-	-	(7,500,000)	
Revenue Anticipation Notes	-	-	3,000,000	3,000,000	-	-	6,873,700 (d)	
Net Increase / (Decrease) Loans	(4,178,802)	\$ 906,600	\$ 3,967,734	\$ 3,000,000	\$ 967,734	32.3	\$ 6,391,257	

See notes on page B1.

(Concluded)