

STATEMENT of GENERAL FUND CASH RECEIPTS and DISBURSEMENTS

September 2009



JOHN CHIANG
California State Controller



JOHN CHIANG
California State Controller

October 9, 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 September 30, 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 September 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 September 30				2008
	2009		Actual Over or (Under) Estimate		
	Actual (d)	Estimate (a)	Amount	%	
GENERAL FUND BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	-	\$ -
Add Receipts:					
Revenues	19,399,161	20,478,417	(1,079,256)	(5.3)	21,479,754
Nonrevenues	323,413	443,934	(120,521)	(27.1)	344,332
Total Receipts	19,722,574	20,922,351	(1,199,777)	(5.7)	21,824,086
Less Disbursements:					
State Operations	4,444,316	5,441,816	(997,500)	(18.3)	7,212,814
Local Assistance	18,452,829	18,272,241	180,588	1.0	19,097,968
Capital Outlay	290,174	346,329	(56,155)	(16.2)	384,100
Nongovernmental	799,244	593,414	205,830	34.7	836,268
Total Disbursements	23,986,563	24,653,800	(667,237)	(2.7)	27,531,150
Receipts Over / (Under) Disbursements	(4,263,989)	(3,731,449)	(532,540)	-	(5,707,064)
Net Increase / (Decrease) in Temporary Loans	4,263,989	3,731,449	532,540	14.3	5,707,064
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	-
Special Fund for Economic Uncertainties	-	-	-	-	-
TOTAL CASH	\$ -	\$ -	\$ -	-	\$ -
BORROWABLE RESOURCES					
Available Borrowable Resources	\$ 28,339,171	\$ 27,439,084	\$ 900,087 (e)	3.3	\$ 14,754,646
Outstanding Loans (b)	16,172,074	15,639,534	532,540	3.4	7,158,822
Unused Borrowable Resources	\$ 12,167,097	\$ 11,799,550	\$ 367,547	3.1	\$ 7,595,824

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 Amended 2009 Budget Act. Any projections or estimates are set forth as such and not as representation of facts.
- (b) Outstanding loan balance of \$16.1 billion is comprised of \$7.3 billion of internal borrowing and \$8.8 billion of external borrowing. Current balance is comprised of \$11.9 billion carried forward from June 30, 2009 plus current year Net Increase/Decrease in Temporary Loans of \$4.2 billion.
- (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 July through September totaled \$2.6 billion and were redeemed on September 4, 2009. The \$2.6 billion of Registered Warrants was comprised of \$648 million in revenue refunds, \$1.2 billion for Local Assistance, \$782 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 \$1.0 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) On September 29, 2009, \$8.8 billion of Revenue Anticipation Notes proceeds were received. The Amended 2009 Budget Act Estimates anticipated \$7.8 billion in Revenue Anticipation Notes. The \$1.5 billion interim RAN issued August 27, 2009 was repaid on September 29, 2009.

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of September		July 1 through September 30				
	2009	2008	2009		2008		
			Actual	Estimate (a)	Actual Over or (Under) Estimate	Actual	
				Amount	%		
REVENUES							
Alcoholic Beverage Excise Tax	\$ 28,039	\$ 26,560	\$ 84,830	\$ 88,000	\$ (3,170)	(3.6)	\$ 90,788
Corporation Tax	1,384,909	1,821,625	1,941,167	2,096,544	(155,377)	(7.4)	2,238,641
Cigarette Tax	1,064	1,855	24,430	33,014	(8,584)	(26.0)	28,405
Estate, Inheritance, and Gift Tax	207	264	1,352	488	864	177.0	2,590
Insurance Companies Tax	398,408	433,102	521,429	486,000	35,429	7.3	547,343
Personal Income Tax	3,998,662	5,556,451	9,572,533	10,754,004	(1,181,471)	(11.0)	11,406,607
Retail Sales and Use Taxes	2,130,177	2,110,098	6,395,170	6,680,300	(285,130)	(4.3)	6,246,752
Vehicle Licence Fees	126,289	-	356,369	380,035	(23,666)	(6.2)	-
Pooled Money Investment Interest	-	22,009	-	27,000	(27,000)	(100.0)	80,610
Not Otherwise Classified	143,596	109,292	501,881	(66,968)	568,849	-	838,018
Total Revenues	8,211,351	10,081,256	19,399,161	20,478,417	(1,079,256)	(5.3)	21,479,754
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	3,906	-	53,703	49,797	3,906	7.8	245,821
Transfers from Other Funds	46,137	7,174	181,607	255,000	(73,393)	(28.8)	61,119
Miscellaneous	10,101	6,005	88,103	139,137	(51,034)	(36.7)	37,392
Total Nonrevenues	60,144	13,179	323,413	443,934	(120,521)	(27.1)	344,332
Total Receipts	\$ 8,271,495	\$ 10,094,435	\$ 19,722,574	\$ 20,922,351	\$ (1,199,777)	(5.7)	\$ 21,824,086

See notes on page 1.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of September		July 1 through September 30				2008
			2009		Actual Over or		
	2009	2008	Actual	Estimate (a)	(Under) Estimate		
					Amount	%	
STATE OPERATIONS (c)							
Legislative/Judicial/Executive	\$ 324,507	\$ 185,109	\$ 528,097	\$ 443,999	\$ 84,098	18.9	\$ 479,138
State and Consumer Services	54,333	42,493	132,852	177,323	(44,471)	(25.1)	136,036
Business, Transportation and Housing Resources	1,082	102	1,252	91,386	(90,134)	(98.6)	2,435
Environmental Protection Agency	173,215	191,436	356,715	444,176	(87,461)	(19.7)	503,358
Health and Human Services:	9,615	604	12,816	26,071	(13,255)	(50.8)	8,628
Health Services	77,340	45,071	148,823	141,419	7,404	5.2	154,359
Mental Health	143,559	94,899	282,064	371,460	(89,396)	(24.1)	282,576
Other Health and Human Services	82,658	95,020	200,609	223,679	(23,070)	(10.3)	331,939
Education:							
University of California	(160,161)	212,414	(507,443)	(490,500)	(16,943)	-	776,678
State Universities and Colleges	323,307	325,177	(129,788)	(183,300)	53,512	-	919,277
Other Education	11,697	22,815	49,205	86,650	(37,445)	(43.2)	64,259
Dept. of Corrections and Rehabilitation	1,226,416	748,187	2,086,885	2,513,631	(426,746)	(17.0)	2,412,641
General Government	124,938	174,721	400,144	461,340	(61,196)	(13.3)	286,207
Public Employees Retirement System	(134,673)	(148,592)	8,159	(22,452)	30,611	-	(8,130)
Debt Service	416,450	479,815	941,294	1,015,934	(74,640)	(7.3)	863,055
Interest on Loans	(67,368)	-	(67,368)	141,000	(208,368)	(147.8)	358
Total State Operations	2,606,915	2,469,271	4,444,316	5,441,816	(997,500)	(18.3)	7,212,814
LOCAL ASSISTANCE (c)							
Public Schools - K-12	2,364,745	3,506,500	8,013,100	7,768,793	244,307	3.1	9,474,746
Community Colleges	476,871	29,322	1,433,604	1,439,544	(5,940)	(0.4)	250,537
Debt Service-School Building Bonds	-	-	-	(864)	864	-	-
Contributions to State Teachers' Retirement System	(1)	-	197,757	197,758	(1)	(0.0)	133,901
Other Education	696,473	641,814	1,116,258	962,473	153,785	16.0	858,328
Dept. of Corrections and Rehabilitation	141,836	30,761	144,622	81,621	63,001	77.2	58,269
Dept. of Alcohol and Drug Program	58,743	(6,316)	49,971	104,571	(54,600)	(52.2)	38,374
Dept. of Health Services:							
Medical Assistance Program	1,012,292	2,074,764	3,093,072	3,193,476	(100,404)	(3.1)	2,922,315
Other Health Services	184,947	61,371	165,532	90,380	75,152	83.2	92,018
Dept. of Developmental Services	915,852	742,973	809,848	473,324	336,524	71.1	824,739
Dept. of Mental Health	57,046	124,372	146,778	268,985	(122,207)	(45.4)	204,494
Dept. of Social Services:							
SSI/SSP/IHSS	846,318	695,513	1,274,151	1,264,166	9,985	0.8	1,936,726
CalWORKs	932,900	1,169,590	896,283	957,866	(61,583)	(6.4)	1,243,211
Other Social Services	337,370	309,970	327,544	362,355	(34,811)	(9.6)	340,286
Tax Relief	964	132	963	117,775	(116,812)	(99.2)	1,851
Other Local Assistance	371,732	388,826	783,346	990,018	(206,672)	(20.9)	718,173
Total Local Assistance	8,398,088	9,769,592	18,452,829	18,272,241	180,588	1.0	19,097,968

See notes on page 1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of September		July 1 through September 30				
	2009	2008	2009		2008		
			Actual	Estimate (a)	Actual Over or (Under) Estimate Amount	%	Actual
CAPITAL OUTLAY	12,828	3,452	290,174	346,329	(56,155)	(16.2)	384,100
NONGOVERNMENTAL (c)							
Transfer to Special Fund for Economic Uncertainties	-	-	-	-	-	-	-
Transfer to Budget Stabilization Account	-	-	-	-	-	-	-
Transfer to Other Funds	683,714	(15,867)	715,792	618,533	97,259	15.7	455,255
Transfer to Revolving Fund	68,656	(9,001)	71,073	(35,979)	107,052	-	(50,514)
Advance:							
MediCal Provider Interim Payment	-	-	-	-	-	-	1,000,000
State-County Property Tax Administration Program	10,810	(31,309)	30,627	30,118	509	1.7	(10,103)
Social Welfare Federal Fund	27,830	500	(8,929)	(9,939)	1,010	-	(8,577)
Tax Relief and Refund Account	-	-	-	-	-	-	-
Counties for Social Welfare	1	(549,793)	(9,319)	(9,319)	-	-	(549,793)
Total Nongovernmental	791,011	(605,470)	799,244	593,414	205,830	34.7	836,268
Total Disbursements	\$ 11,808,842	\$ 11,636,845	\$ 23,986,563	\$ 24,653,800	\$ (667,237)	(2.7)	\$ 27,531,150
TEMPORARY LOANS							
Special Fund for Economic Uncertainties	\$ (3,906)	\$ -	\$ (53,703)	\$ (49,797)	\$ (3,906)	-	\$ 679,895
Budget Stabilization Account	-	-	-	-	-	-	-
Outstanding Registered Warrants Account	-	-	-	-	-	-	-
Other Internal Sources	(3,758,747)	1,203,560	(4,482,308)	(4,018,754)	(463,554)	-	5,027,169
Revenue Anticipation Notes	7,300,000	-	8,800,000	7,800,000	1,000,000 (e)	12.8	-
Net Increase / (Decrease) Loans	\$ 3,537,347	\$ 1,203,560	\$ 4,263,989	\$ 3,731,449	\$ 532,540	14.3	\$ 5,707,064

See notes on page 1.

(Concluded)

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

	July 1 through September 30			
	General Fund		Special Funds	
	2009	2008	2009	2008
MAJOR TAXES, LICENSES, AND INVESTMENT INCOME:				
Alcoholic Beverage Excise Taxes	\$ 84,830	\$ 90,788	\$ -	\$ -
Corporation Tax	1,941,167	2,238,641	-	-
Cigarette Tax	24,430	28,405	208,904	241,659
Estate, Inheritance, and Gift Tax	1,352	2,590	-	-
Insurance Companies Tax	521,429	547,343	-	-
Motor Vehicle Fuel Tax:				
Gasoline Tax	-	-	687,262	686,966
Diesel & Liquid Petroleum Gas	-	-	126,706	123,281
Jet Fuel Tax	-	-	402	825
Vehicle License Fees	356,369	-	536,357	571,887
Motor Vehicle Registration and Other Fees	-	-	897,824	769,351
Personal Income Tax	9,572,533	11,406,607	169,088	204,615
Retail Sales and Use Taxes	6,395,170	6,246,752	1,337,493	1,961,777
Pooled Money Investment Interest	-	80,610	(109)	427
Total Major Taxes, Licenses, and Investment Income	18,897,280	20,641,736	3,963,927	4,560,788
NOT OTHERWISE CLASSIFIED:				
Alcoholic Beverage License Fee	865	1,140	13,014	15,475
Electrical Energy Tax	-	-	124,569	168,183
Private Rail Car Tax	-	-	-	-
Penalties on Traffic Violations	-	-	16,301	16,695
Health Care Receipts	651	8,191	-	-
Revenues from State Lands	42,647	184,396	-	-
Abandoned Property	23,386	322,394	-	-
Trial Court Revenues	16,536	18,132	314,633	285,948
Horse Racing Fees	554	794	3,492	7,993
Miscellaneous	417,242	302,971	1,512,637	1,724,042
Not Otherwise Classified	501,881	838,018	1,984,646	2,218,336
Total Revenues, All Governmental Cost Funds	\$ 19,399,161	\$ 21,479,754	\$ 5,948,573	\$ 6,779,124

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 September 30				2008 Actual
	2009		Actual Over or (Under) Estimate		
	Actual (d)	Estimate (a)	Amount	%	
GENERAL FUND BEGINNING CASH BALANCE	\$ -	\$ -	\$ -	-	\$ -
Add Receipts:					
Revenues	19,399,161	22,661,000	(3,261,839)	(14.4)	21,479,754
Nonrevenues	323,413	228,886	94,527	41.3	344,332
Total Receipts	19,722,574	22,889,886	(3,167,312)	(13.8)	21,824,086
Less Disbursements:					
State Operations	4,444,316	7,591,358	(3,147,042)	(41.5)	7,212,814
Local Assistance	18,452,829	23,773,171	(5,320,342)	(22.4)	19,097,968
Capital Outlay	290,174	430,219	(140,045)	(32.6)	384,100
Nongovernmental	799,244	74,550	724,694	972.1	836,268
Total Disbursements	23,986,563	31,869,298	(7,882,735)	(24.7)	27,531,150
Receipts Over / (Under) Disbursements	(4,263,989)	(8,979,412)	4,715,423	-	(5,707,064)
Net Increase / (Decrease) in Temporary Loans	4,263,989	8,979,412	(4,715,423)	(52.5)	5,707,064
GENERAL FUND ENDING CASH BALANCE	-	-	-	-	-
Special Fund for Economic Uncertainties	-	-	-	-	-
TOTAL CASH	\$ -	\$ -	\$ -	-	\$ -
BORROWABLE RESOURCES					
Available Borrowable Resources	\$ 28,339,171	\$ 31,010,099	\$ (2,670,928) (e)	(8.6)	\$ 14,754,646
Outstanding Loans (b)	16,172,074	20,341,992	(4,169,918)	(20.5)	7,158,822
Unused Borrowable Resources	\$ 12,167,097	\$ 10,668,107	\$ 1,498,990	14.1	\$ 7,595,824

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 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 \$16.1 billion is comprised of \$7.3 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 \$4.2 billion.
- (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 July through September totaled \$2.6 billion and were redeemed on September 4, 2009. The \$2.6 billion of Registered Warrants was comprised of \$648 million in revenue refunds, \$1.2 billion for Local Assistance, \$782 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 \$1.0 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. In 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.

SCHEDULE OF CASH RECEIPTS

(Amounts in thousands)

	Month of September		July 1 through September 30				
	2009	2008	2009		2008		
			Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
				Amount	%		
REVENUES							
Alcoholic Beverage Excise Tax	\$ 28,039	\$ 26,560	\$ 84,830	\$ 88,000	\$ (3,170)	(3.6)	\$ 90,788
Corporation Tax	1,384,909	1,821,625	1,941,167	2,469,000	(527,833)	(21.4)	2,238,641
Cigarette Tax	1,064	1,855	24,430	30,000	(5,570)	(18.6)	28,405
Estate, Inheritance, and Gift Tax	207	264	1,352	-	1,352	-	2,590
Insurance Companies Tax	398,408	433,102	521,429	434,000	87,429	20.1	547,343
Personal Income Tax	3,998,662	5,556,451	9,572,533	11,440,000	(1,867,467)	(16.3)	11,406,607
Retail Sales and Use Taxes	2,130,177	2,110,098	6,395,170	7,237,000	(841,830)	(11.6)	6,246,752
Vehicle Licence Fees	126,289	-	356,369	-	356,369	-	-
Pooled Money Investment Interest	-	22,009	-	34,000	(34,000)	(100.0)	80,610
Not Otherwise Classified	143,596	109,292	501,881	929,000	(427,119)	(46.0)	838,018
Total Revenues	8,211,351	10,081,256	19,399,161	22,661,000	(3,261,839)	(14.4)	21,479,754
NONREVENUES							
Transfers from Special Fund for Economic Uncertainties	3,906	-	53,703	-	53,703	-	245,821
Transfers from Other Funds	46,137	7,174	181,607	111,196	70,411	63.3	61,119
Miscellaneous	10,101	6,005	88,103	117,690	(29,587)	(25.1)	37,392
Total Nonrevenues	60,144	13,179	323,413	228,886	94,527	41.3	344,332
Total Receipts	\$ 8,271,495	\$ 10,094,435	\$ 19,722,574	\$ 22,889,886	\$ (3,167,312)	(13.8)	\$ 21,824,086

See notes on page 1.

SCHEDULE OF CASH DISBURSEMENTS

(Amounts in thousands)

	Month of September		July 1 through September 30				2008 Actual
	2009	2008	Actual	Estimate (a)	Actual Over or (Under) Estimate		
					Amount	%	
STATE OPERATIONS (c)							
Legislative/Judicial/Executive	\$ 324,507	\$ 185,109	\$ 528,097	\$ 499,735	\$ 28,362	5.7	\$ 479,138
State and Consumer Services	54,333	42,493	132,852	173,688	(40,836)	(23.5)	136,036
Business, Transportation and Housing Resources	1,082	102	1,252	(6,651)	7,903	-	2,435
Environmental Protection Agency	173,215	191,436	356,715	538,566	(181,851)	(33.8)	503,358
Health and Human Services:	9,615	604	12,816	14,096	(1,280)	(9.1)	8,628
Health Services	77,340	45,071	148,823	81,955	66,868	81.6	154,359
Mental Health	143,559	94,899	282,064	342,724	(60,660)	(17.7)	282,576
Other Health and Human Services	82,658	95,020	200,609	249,821	(49,212)	(19.7)	331,939
Education:							
University of California	(160,161)	212,414	(507,443)	832,732	(1,340,175)	(160.9)	776,678
State Universities and Colleges	323,307	325,177	(129,788)	912,686	(1,042,474)	(114.2)	919,277
Other Education	11,697	22,815	49,205	71,206	(22,001)	(30.9)	64,259
Dept. of Corrections and Rehabilitation	1,226,416	748,187	2,086,885	2,295,656	(208,771)	(9.1)	2,412,641
General Government	124,938	174,721	400,144	495,946	(95,802)	(19.3)	286,207
Public Employees Retirement System	(134,673)	(148,592)	8,159	(23,436)	31,595	-	(8,130)
Debt Service	416,450	479,815	941,294	1,012,634	(71,340)	(7.0)	863,055
Interest on Loans	(67,368)	-	(67,368)	100,000	(167,368)	(167.4)	358
Total State Operations	2,606,915	2,469,271	4,444,316	7,591,358	(3,147,042)	(41.5)	7,212,814
LOCAL ASSISTANCE (c)							
Public Schools - K-12	2,364,745	3,506,500	8,013,100	11,691,146	(3,678,046)	(31.5)	9,474,746
Community Colleges	476,871	29,322	1,433,604	1,469,732	(36,128)	(2.5)	250,537
Debt Service-School Building Bonds	-	-	-	-	-	-	-
Contributions to State Teachers' Retirement System	(1)	-	197,757	197,760	(3)	(0.0)	133,901
Other Education	696,473	641,814	1,116,258	1,081,918	34,340	3.2	858,328
Dept. of Corrections and Rehabilitation	141,836	30,761	144,622	23,048	121,574	527.5	58,269
Dept. of Alcohol and Drug Program	58,743	(6,316)	49,971	247,984	(198,013)	(79.8)	38,374
Dept. of Health Services:							
Medical Assistance Program	1,012,292	2,074,764	3,093,072	4,241,753	(1,148,681)	(27.1)	2,922,315
Other Health Services	184,947	61,371	165,532	36,817	128,715	349.6	92,018
Dept. of Developmental Services	915,852	742,973	809,848	1,041,445	(231,597)	(22.2)	824,739
Dept. of Mental Health	57,046	124,372	146,778	204,995	(58,217)	(28.4)	204,494
Dept. of Social Services:							
SSI/SSP/IHSS	846,318	695,513	1,274,151	2,166,037	(891,886)	(41.2)	1,936,726
CalWORKs	932,900	1,169,590	896,283	1,036,557	(140,274)	(13.5)	1,243,211
Other Social Services	337,370	309,970	327,544	(217,682)	545,226	-	340,286
Tax Relief	964	132	963	98,916	(97,953)	(99.0)	1,851
Other Local Assistance	371,732	388,826	783,346	452,745	330,601	73.0	718,173
Total Local Assistance	8,398,088	9,769,592	18,452,829	23,773,171	(5,320,342)	(22.4)	19,097,968

See notes on page 1.

(Continued)

SCHEDULE OF CASH DISBURSEMENTS (Continued)

(Amounts in thousands)

	Month of September		July 1 through September 30				2008 Actual
	2009	2008	Actual	Estimate (a)	Actual Over or (Under) Estimate		
					Amount	%	
CAPITAL OUTLAY	12,828	3,452	290,174	430,219	(140,045)	(32.6)	384,100
NONGOVERNMENTAL (c)							
Transfer to Special Fund for Economic Uncertainties	-	-	-	-	-	-	-
Transfer to Budget Stabilization Account	-	-	-	-	-	-	-
Transfer to Other Funds	683,714	(15,867)	715,792	541,500	174,292	32.2	455,255
Transfer to Revolving Fund	68,656	(9,001)	71,073	-	71,073	-	(50,514)
Advance:							
MediCal Provider Interim Payment	-	-	-	-	-	-	1,000,000
State-County Property Tax Administration Program	10,810	(31,309)	30,627	-	30,627	-	(10,103)
Social Welfare Federal Fund	27,830	500	(8,929)	(466,950)	458,021	-	(8,577)
Tax Relief and Refund Account	-	-	-	-	-	-	-
Counties for Social Welfare	1	(549,793)	(9,319)	-	(9,319)	-	(549,793)
Total Nongovernmental	791,011	(605,470)	799,244	74,550	724,694	972.1	836,268
Total Disbursements	\$ 11,808,842	\$ 11,636,845	\$ 23,986,563	\$ 31,869,298	\$ (7,882,735)	(24.7)	\$ 27,531,150
TEMPORARY LOANS							
Special Fund for Economic Uncertainties	\$ (3,906)	\$ -	\$ (53,703)	\$ -	\$ (53,703)	-	\$ 679,895
Budget Stabilization Account	-	-	-	-	-	-	-
Other Internal Sources	(3,758,747)	1,203,560	(4,482,308)	(4,220,588)	(261,720)	-	5,027,169
Revenue Anticipation Notes	7,300,000	-	8,800,000	13,200,000	(4,400,000) (e)	(33.3)	-
Net Increase / (Decrease) Loans	\$ 3,537,347	\$ 1,203,560	\$ 4,263,989	\$ 8,979,412	\$ (4,715,423)	(52.5)	\$ 5,707,064

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 August 31, 2009	GF Other Transaction July - August	General Fund Month of September 2009	Other Funds Month of September 2009	All Funds July 1 through September 30, 2009	GF Other Transaction July - September
PRIOR YEAR REVENUE ADJUSTMENT	\$ 125	\$ -	\$ -	\$ -	\$ 125	\$ -
REVENUE						
Corporate Tax Refund	180,373	-	-	-	180,373	-
Personal Income Tax Refund	460,065	-	-	7,499	467,564	-
Total Revenue for Registered Warrants	\$ 640,438	\$ -	\$ -	\$ 7,499	\$ 647,937	\$ -
DISBURSEMENTS						
State Operations						
Legislative/Judicial/Executive	\$ 137,452	\$ 50,926	\$ 3,195	\$ 92	\$ 140,739	\$ 50,926
State and Consumer Services	13,074	381,837	21	-	13,095	381,837
Business, Transportation and Housing	73	67,686	12	-	85	67,686
Trade and Commerce	-	-	-	-	-	-
Resources	95,937	3,792	533	-	96,470	3,792
Environmental Protection Agency	2,567	32	-	-	2,567	32
Health and Human Services:						
Health Services	24,039	7,809	145	-	24,184	7,809
Mental Health	42,794	419	209	-	43,003	419
Other Health and Human Services	175,675	20,445	521	-	176,196	20,445
Education:						
University of California	-	-	-	-	-	-
State Universities and Colleges	-	-	-	-	-	-
Other Education	464	976	74	-	538	976
Dept. of Corrections and Rehabilitation	250,507	51,996	1,623	-	252,130	51,996
General Government	32,617	193,941	196	-	32,813	193,941
Public Employees Retirement System	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Interest on Loans	-	-	-	-	-	-
Total State Operations	775,199	779,859	6,529	92	781,820	779,859
Local Assistance						
Public Schools - K-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Colleges	-	-	-	-	-	-
Debt Service-School Building Bonds	-	-	-	-	-	-
Contributions to State Teachers' Retirement System	-	-	-	-	-	-
Other Education	46,809	-	1	-	46,810	-
Dept. of Corrections and Rehabilitation	17,671	-	-	-	17,671	-
Dept. of Alcohol and Drug Program	21,238	-	-	-	21,238	-
Dept. of Health Services:						
Medical Assistance Program	11	-	-	-	11	-
Other Health Services	117,402	15,422	2,369	-	119,771	15,422
Dept. of Developmental Services	441,845	1,026	23	-	441,868	1,026
Dept. of Mental Health	1,321	3,755	-	-	1,321	3,755
Dept. of Social Services:						
SSI/SSP/IHSS	257,826	64,731	229,502	-	487,328	64,731
CalWORKs	361	61,151	-	-	361	61,151
Other Social Services	2,088	65,355	-	-	2,088	65,355
Tax Relief:						
Senior Citizen's Prop Tax	592	-	-	-	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	28,298	30,608	944	-	29,242	30,608
Total Local Assistance	935,684	242,048	232,839	-	1,168,523	242,048

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

	All Funds July 1 through August 31, 2009	GF Other Transaction July - August	General Fund Month of September 2009	Other Funds Month of September 2009	All Funds July 1 through September 30, 2009	GF Other Transaction July - September
Capital Outlay						
Legislative/Judicial/Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State and Consumer Services	-	-	-	-	-	-
General Administration	232	-	-	-	232	-
Business, Transport and Housing	-	-	-	-	-	-
Trade and Commerce	-	-	-	-	-	-
Resources	808	168	40	-	848	168
Environmental Protection Agency	-	-	-	-	-	-
Health & Welfare:						
Health Services	-	-	-	-	-	-
Other Mental Health	64	-	-	-	64	-
Other Development Services	-	-	-	-	-	-
Education:						
University of California	-	3	-	-	-	3
State Colleges and University	-	-	-	-	-	-
Other Education	-	-	-	-	-	-
Department of Corrections and Rehabilitation	2,317	5,060	-	-	2,317	5,060
General Government (Miscellaneous)	-	-	-	-	-	-
Public Employee's Retirement System	-	-	-	-	-	-
Debt Service (State Bldg Bd Ex)	-	-	-	-	-	-
Total Capital Outlay	<u>3,421</u>	<u>5,231</u>	<u>40</u>	<u>-</u>	<u>3,461</u>	<u>5,231</u>
Total Disbursement for Registered Warrants	<u>\$ 1,714,304</u>	<u>\$ 1,027,138</u>	<u>\$ 239,408</u>	<u>\$ 92</u>	<u>\$ 1,953,804</u>	<u>\$ 1,027,138</u>
TOTAL REGISTERED WARRANTS	<u>\$ 2,354,867</u>	<u>\$ 1,027,138</u>	<u>\$ 239,408</u>	<u>\$ 7,591</u>	<u>\$ 2,601,866</u>	<u>\$ 1,027,138</u>