

**SCHEDULE 5A**  
**STATEMENT OF ESTIMATED ACCOUNTS PAYABLE AND ACCOUNTS RECEIVABLE**  
**GENERAL FUND**  
(Dollars In Thousands)

	Actual 2008-09 Fiscal Year Accruals <sup>1/</sup>			Estimated 2009-10 Fiscal Year Accruals			Estimated 2010-11 Fiscal Year Accruals		
	Accounts payable	Accounts receivable	Net accruals	Accounts payable	Accounts receivable	Net accruals	Accounts payable	Accounts receivable	Net accruals
	June 30, 2009	June 30, 2009	June 30, 2009	June 30, 2010	June 30, 2010	June 30, 2010	June 30, 2011	June 30, 2011	June 30, 2011
<b>STATE OPERATIONS</b>									
Legislative/Judicial/Executive	\$443,504	\$430,972	\$12,532	\$456,809	\$443,901	\$12,908	\$470,513	\$457,218	\$13,295
State and Consumer Services	85,656	78,825	6,831	88,226	81,190	7,036	90,873	83,626	7,247
Business, Transportation and Housing	330,257	73,452	256,805	340,165	75,656	264,509	350,370	77,926	272,444
Natural Resources	763,182	651,713	111,469	786,077	671,264	114,813	809,659	691,402	118,257
California Environmental Protection	36,125	9,855	26,270	37,209	10,151	27,058	38,325	10,456	27,869
Health and Human Services:									
Health Care Services	10,843	136,051	-125,208	11,168	140,133	-128,965	11,503	144,337	-132,834
Developmental Services	0	0	0	0	0	0	0	0	0
Mental Health	288,408	473,708	-185,300	297,060	487,919	-190,859	305,972	502,557	-196,585
Other Health and Human Services	98,217	257,105	-158,888	101,164	264,818	-163,654	104,199	272,763	-168,564
Corrections and Rehabilitation	1,671,773	768,183	903,590	1,721,926	791,228	930,698	1,773,584	814,965	958,619
Education:									
Department of Education	57,155	166,914	-109,759	58,870	171,921	-113,051	60,636	177,079	-116,443
University of California	21,650	744,778	-723,128	22,300	767,121	-744,821	22,969	790,135	-767,166
California State University	422	715,517	-715,095	435	736,983	-736,548	448	759,092	-758,644
Other Education	20,163	9,061	11,102	20,768	9,333	11,435	21,391	9,613	11,778
General Government/Labor	730,018	196,704	533,314	751,919	202,605	549,314	774,477	208,683	565,794
<b>Totals, State Operations</b>	<b>\$4,557,373</b>	<b>\$4,712,838</b>	<b>-\$155,465</b>	<b>\$4,694,096</b>	<b>\$4,854,223</b>	<b>-\$160,127</b>	<b>\$4,834,919</b>	<b>\$4,999,852</b>	<b>-\$164,933</b>
<b>LOCAL ASSISTANCE</b>									
Public Schools K-12	\$323,880	\$945,845	-\$621,965	\$333,596	\$974,220	-\$640,624	\$343,604	\$1,003,447	-\$659,843
California Community Colleges	102,077	50,555	51,522	105,139	52,072	53,067	108,293	53,634	54,659
Other Education	46,546	3,577	42,969	47,942	3,684	44,258	49,380	3,795	45,585
Alcohol and Drug Abuse	52,294	14,397	37,897	53,863	14,829	39,034	55,479	15,274	40,205
Health Care Services (Non-Medi-Cal)	206,008	90,700	115,308	212,188	93,421	118,767	218,554	96,224	122,330
Developmental Services	1,235,389	1,645,656	-410,267	1,272,451	1,695,026	-422,575	1,310,625	1,745,877	-435,252
Mental Health	125,982	748,970	-622,988	129,761	771,439	-641,678	133,654	794,582	-660,928
Social Services	243,824	648,168	-404,344	251,139	667,613	-416,474	258,673	687,641	-428,968
Other Health and Human Services	365,982	151,055	214,927	376,961	155,587	221,374	388,270	160,255	228,015
Tax Relief	1,314	456	858	1,353	470	883	1,394	484	910
Other Local Assistance	79,715	86,299	-6,584	82,106	88,888	-6,782	84,569	91,555	-6,986
<b>Totals, Local Assistance</b>	<b>\$2,783,011</b>	<b>\$4,385,678</b>	<b>-\$1,602,667</b>	<b>\$2,866,499</b>	<b>\$4,517,249</b>	<b>-\$1,650,750</b>	<b>\$2,952,495</b>	<b>\$4,652,768</b>	<b>-\$1,700,273</b>
<b>TOTALS, ALL CHARACTERS</b>	<b>\$7,340,384</b>	<b>\$9,098,516</b>	<b>-\$1,758,132</b>	<b>\$7,560,595</b>	<b>\$9,371,472</b>	<b>-\$1,810,877</b>	<b>\$7,787,414</b>	<b>\$9,652,620</b>	<b>-\$1,865,206</b>

<sup>1/</sup> Information per the State Controller's Office.  
**Note:** Numbers may not add due to rounding.