

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

	Actual 2011-12 Fiscal Year Accruals <sup>1/</sup>			Estimated 2012-13 Fiscal Year Accruals <sup>2/</sup>			Estimated 2013-14 Fiscal Year Accruals <sup>2/</sup>		
	Accounts payable	Accounts receivable	Net accruals	Accounts payable	Accounts receivable	Net accruals	Accounts payable	Accounts receivable	Net accruals
	June 30, 2012	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2014	June 30, 2014	June 30, 2014
<b>STATE OPERATIONS</b>									
Legislative/Judicial/Executive	\$375,386	\$345,628	\$29,758	\$386,648	\$355,997	\$30,651	\$398,247	\$366,677	\$31,570
State and Consumer Services	103,524	84,592	18,932	106,630	87,130	19,500	109,829	89,744	20,085
Business, Transportation and Housing	50,407	986	49,421	51,919	1,016	50,903	53,477	1,046	52,431
Natural Resources	589,353	460,591	128,762	607,034	474,409	132,625	625,245	488,641	136,604
California Environmental Protection	14,032	95	13,937	14,453	98	14,355	14,887	101	14,786
Health and Human Services:									
Health Care Services	1,174	1,407	-233	1,209	1,449	-240	1,245	1,492	-247
Developmental Services	131,721	169,864	-38,143	135,673	174,960	-39,287	139,743	180,209	-40,466
State Hospitals	264,877	196,737	68,140	272,823	202,639	70,184	281,008	208,718	72,290
Other Health and Human Services	161,423	247,855	-86,432	166,266	255,291	-89,025	171,254	262,950	-91,696
Corrections and Rehabilitation	1,238,954	1,176,708	62,246	1,276,123	1,212,009	64,114	1,314,407	1,248,369	66,038
Education:									
Department of Education	151,858	23,330	128,528	156,414	24,030	132,384	161,106	24,751	136,355
University of California	0	0	0	0	0	0	0	0	0
California State University	0	0	0	0	0	0	0	0	0
Other Education	27,990	6,562	21,428	28,830	6,759	22,071	29,695	6,962	22,733
General Government/Labor	305,980	1,104,810	-798,830	315,159	1,137,954	-822,795	324,614	1,172,093	-847,479
<b>Totals, State Operations</b>	<b>\$3,416,679</b>	<b>\$3,819,165</b>	<b>-\$402,486</b>	<b>\$3,519,181</b>	<b>\$3,933,741</b>	<b>-\$414,560</b>	<b>\$3,624,757</b>	<b>\$4,051,753</b>	<b>-\$426,996</b>
<b>LOCAL ASSISTANCE</b>									
Public Schools K-12	\$2,017,543	\$309,949	\$1,707,594	\$2,078,069	\$319,247	\$1,758,822	\$2,140,411	\$328,824	\$1,811,587
California Community Colleges	4,811	34,950	-30,139	4,955	35,999	-31,044	5,104	37,079	-31,975
Other Education	61,784	2,671	59,113	63,638	2,751	60,887	65,547	2,834	62,713
Alcohol and Drug Abuse	13,165	26,963	-13,798	13,560	27,772	-14,212	13,967	28,605	-14,638
Health Care Services (Non-Medi-Cal)	116,211	139,334	-23,123	119,697	143,514	-23,817	123,288	147,819	-24,531
Developmental Services	987,694	1,281,645	-293,951	1,017,325	1,320,094	-302,769	1,047,845	1,359,697	-311,852
State Hospitals	0	0	0	0	0	0	0	0	0
Social Services	281,582	1,081,491	-799,909	290,029	1,113,936	-823,907	298,730	1,147,354	-848,624
Other Health and Human Services	82,935	79,403	3,532	85,423	81,785	3,638	87,986	84,239	3,747
Tax Relief	0	0	0	0	0	0	0	0	0
Other Local Assistance	12,241	7,757	4,484	12,608	7,990	4,618	12,986	8,230	4,756
<b>Totals, Local Assistance</b>	<b>\$3,577,966</b>	<b>\$2,964,163</b>	<b>\$613,803</b>	<b>\$3,685,304</b>	<b>\$3,053,088</b>	<b>\$632,216</b>	<b>\$3,795,864</b>	<b>\$3,144,681</b>	<b>\$651,183</b>
<b>TOTALS, ALL CHARACTERS</b>	<b>\$6,994,645</b>	<b>\$6,783,328</b>	<b>\$211,317</b>	<b>\$7,204,485</b>	<b>\$6,986,829</b>	<b>\$217,656</b>	<b>\$7,420,621</b>	<b>\$7,196,434</b>	<b>\$224,187</b>

<sup>1/</sup> Information per the State Controller's Office.

<sup>2/</sup> 2012-13 and 2013-14 reflect an Agency display based on the organization prior to the Governor's Reorganization Plan 2, which becomes operational July 1, 2013.

**Note:** Numbers may not add due to rounding.