

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

	Actual 2012-13 Fiscal Year Accruals <sup>1/2/</sup>			Estimated 2013-14 Fiscal Year Accruals <sup>2/3/</sup>			Estimated 2014-15 Fiscal Year Accruals <sup>2/3/</sup>		
	Accounts payable	Accounts receivable	Net accruals	Accounts payable	Accounts receivable	Net accruals	Accounts payable	Accounts receivable	Net accruals
	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2014	June 30, 2014	June 30, 2014	June 30, 2015	June 30, 2015	June 30, 2015
<b>STATE OPERATIONS</b>									
Legislative/Judicial/Executive	\$558,167	\$242,489	\$315,678	\$574,912	\$249,764	\$325,148	\$592,159	\$257,257	\$334,902
Business, Consumer Services, Housing	3,799	2,844	955	3,913	2,929	984	4,030	3,017	1,013
Transportation	40	1,081	-1,041	41	1,113	-1,072	42	1,146	-1,104
Natural Resources	545,030	450,335	94,695	561,381	463,845	97,536	578,222	477,760	100,462
California Environmental Protection	17,493	1,143	16,350	18,018	1,177	16,841	18,559	1,212	17,347
Health and Human Services:									
Health Care Services	5,970	1,868	4,102	1,175	1,924	-749	1,210	1,982	-772
Developmental Services	68,115	125,812	-57,697	70,158	129,586	-59,428	72,263	133,474	-61,211
State Hospitals	280,359	47,973	232,386	288,770	49,412	239,358	297,433	50,894	246,539
Other Health and Human Services	150,995	204,398	-53,403	155,575	210,793	-55,218	160,242	217,117	-56,875
Corrections and Rehabilitation	1,031,714	618,801	412,913	1,062,665	637,365	425,300	1,094,545	656,486	438,059
Education:									
Department of Education	10,724	841	9,883	11,046	866	10,180	11,377	892	10,485
University of California	0	0	0	0	0	0	0	0	0
California State University	45	0	45	46	0	46	47	0	47
Other Education	13,286	6,394	6,892	13,685	6,586	7,099	14,096	6,784	7,312
Government Operations	94,813	81,546	13,267	97,657	83,992	13,665	100,587	86,512	14,075
General Government/Labor	215,363	1,338,694	-1,123,331	221,824	1,378,855	-1,157,031	228,479	1,420,221	-1,191,742
<b>Totals, State Operations</b>	<b>\$2,995,913</b>	<b>\$3,124,219</b>	<b>-\$128,306</b>	<b>\$3,080,816</b>	<b>\$3,217,944</b>	<b>-\$137,128</b>	<b>\$3,173,240</b>	<b>\$3,314,483</b>	<b>-\$141,243</b>
<b>LOCAL ASSISTANCE</b>									
Public Schools K-12	\$3,564,075	\$279,610	\$3,284,465	\$2,693,451	\$287,998	\$2,405,453	\$2,774,255	\$296,638	\$2,477,617
California Community Colleges	240,199	33,585	206,614	247,405	34,593	212,812	254,827	35,631	219,196
Other Education	42,122	2,856	39,266	43,386	2,942	40,444	44,688	3,030	41,658
Health Care Services (Non-Medi-Cal)	591,044	184,936	406,108	116,393	190,484	-74,091	119,885	196,199	-76,314
Developmental Services	513,235	933,151	-419,916	528,632	961,146	-432,514	544,491	989,980	-445,489
State Hospitals	0	0	0	0	0	0	0	0	0
Social Services	302,511	853,475	-550,964	311,586	879,079	-567,493	320,934	905,451	-584,517
Other Health and Human Services	49,691	83,735	-34,044	51,182	86,247	-35,065	52,717	88,834	-36,117
Tax Relief	0	0	0	0	0	0	0	0	0
Other Local Assistance	11,167	6,212	4,955	11,502	6,398	5,104	11,847	6,590	5,257
<b>Totals, Local Assistance</b>	<b>\$5,314,044</b>	<b>\$2,377,560</b>	<b>\$2,936,484</b>	<b>\$4,003,537</b>	<b>\$2,448,887</b>	<b>\$1,554,650</b>	<b>\$4,123,644</b>	<b>\$2,522,353</b>	<b>\$1,601,291</b>
<b>TOTALS, ALL CHARACTERS</b>	<b>\$8,309,957</b>	<b>\$5,501,779</b>	<b>\$2,808,178</b>	<b>\$7,084,353</b>	<b>\$5,666,831</b>	<b>\$1,417,522</b>	<b>\$7,296,884</b>	<b>\$5,836,836</b>	<b>\$1,460,048</b>

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

<sup>2/</sup> While the Governor's Reorganization Plan 2 did not become operational until July 1, 2013, all fiscal years above reflect an Agency display based on the Reorganization Plan.

<sup>3/</sup> 2013-14 and 2014-15 typically assume a 3% growth from the prior fiscal year, except for adjustments due to major one-time issues to conform with budget treatment.

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