

State of California
Budgetary/Legal Basis
Annual Report

For the Fiscal Year Ended June 30, 2014



BETTY T. YEE

California State Controller's Office



Betty T. Yee
California State Controller



BETTY T. YEE
California State Controller

May 20, 2015

To the Citizens, Governor, and Members of the Legislature of the State of California:

I am pleased to submit the State of California's *Budgetary/Legal Basis Annual Report* (BLBAR) for the fiscal year ended June 30, 2014. This report is prepared in compliance with Government Code sections 12460 and 13344, and in conformance with the *Governor's Budget* and the Budget Act. Each fund statement includes the results of operations including receipts, disbursements, and fund balance. This report also presents multi-year comparisons of receipts and disbursements for the General Fund and other fund types.

The information in this report reflects data provided to the State Controller's Office by departments via their year-end financial statements. It is critical that departments provide equivalent revenue and expenditure amounts and classifications in their budget documents submitted to the Department of Finance (DOF), as fund balance and other data used by the DOF to prepare the 2015-16 *Governor's Budget* should reconcile with this report.

Major highlights of this report include the following:

- General Fund revenues increased by 4.1%, from \$98.4 billion in fiscal year 2012-13 to \$102.4 billion in fiscal year 2013-14. This \$4 billion increase resulted primarily from corporation tax, personal income tax, and retail sales tax revenues.

This increase was due at least in part to Proposition 39 (The California Clean Energy Jobs Act), a measure to change California's corporate income tax, beginning with fiscal year 2013-14, by enforcing a uniform tax formula. Proposition 30 (The Schools and Local Public Safety Protection Act of 2012) continues to provide for an increase in personal income tax revenue for California residents with annual income over \$250,000. This measure also provides for an increase in the retail sales tax by 0.25% over four years, from January 1, 2013, through December 31, 2016.

- General Fund expenditures increased by 2.2%, from \$95.9 billion in fiscal year 2012-13 to \$98 billion in fiscal year 2013-14. This \$2.1 billion increase in expenditures is primarily due to programs for corrections and rehabilitation, health and human services, and education.

Consistent with savings measures implemented in fiscal year 2009-10 in order to reduce the General Fund operating expenditures for fiscal year 2012-13, Executive Order 13/14-A deferred June 2013 payroll expenditures in the amount of \$732 million to fiscal year 2013-14. For the current fiscal year, Executive Order 14/15-A deferred June 2014 payroll expenditures of \$949 million to fiscal year 2014-15. This action resulted in a reduction of operating expenditures of \$217 million for fiscal year 2013-14 due to the difference between June 2013 and June 2014 payroll expenditures.

- General Fund's ending fund balance increased from approximately \$4.2 billion in fiscal year 2012-13 to \$8.4 billion in fiscal year 2013-14. The \$8.4 billion fund balance includes \$0.9 billion in deferred payroll, \$2.1 billion in reserves, and \$5.4 billion in the unreserved-undesignated portion that must be funded before any amount is available for appropriation. Reserved funds are set aside for specific purposes and, therefore, are not available for appropriation.

I also have issued the *Comprehensive Annual Financial Report (CAFR)*, prepared in accordance with generally accepted accounting principles (GAAP) in the United States of America, which, in some instances, differ from those used to prepare the BLBAR. The CAFR primarily is intended to meet the needs of users outside of the state government. A reconciliation of these two bases of accounting is contained in the CAFR.

I wish to express my appreciation to State departments for their efforts to submit timely reports. I also am grateful to the members of my staff for their dedicated efforts and professionalism.

Sincerely,
Original signed by:

BETTY T. YEE

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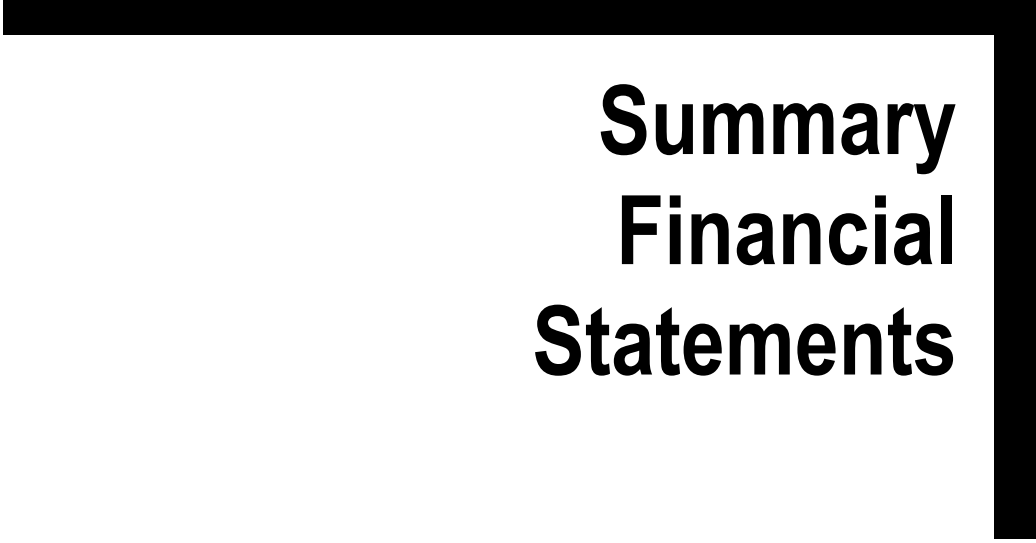
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Combined Statements

Combined Balance Sheet All Fund Types

June 30, 2014
(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	Special Fund Types		
		General Fund Special Accounts	Feeder Funds	Transportation Funds
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 3,408,092	\$ 176,237	\$ 2,030,007	\$ 222,238
PMIA Loans Receivable	—	779	7,694	20
Deposits in Surplus Money Investment Fund	—	350,124	7,441	2,372,567
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	216,319	79,474	12,038,333	631,156
Due From Other Funds	10,733,172	2,656,013	291,787	2,476,975
Due From Other Governments	304,466	10,832	—	4,483
Prepaid Expenses	367,654	698	—	50,914
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	70,565	—	—	36,100
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	27	—	—	27
Total Assets	\$ 15,100,295	\$ 3,274,157	\$ 14,375,262	\$ 5,794,480
LIABILITIES				
Accounts Payable	\$ 1,487,097	\$ 83,565	\$ 42,310	\$ 213,634
Benefits Payable	—	—	—	—
Due to Other Funds	3,717,828	20,338	11,080,243	3,572,764
Due to Other Governments	1,225,079	11,727	1,813,695	256,443
Accrued Interest Payable	—	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	23,172	12,304	805	236,201
Deposits	18	—	—	2,975
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	4,100
Interfund Loans Payable	—	—	—	—
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	237,212	2,539,144	1,438,209	173,386
Total Liabilities	6,690,406	2,667,078	14,375,262	4,459,503
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Employees' Pension Benefits	—	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	1,191,680	178,042	4	3,610,978
Reserved for Deposits	—	—	—	—
Special Fund for Economic Uncertainties	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	427,819	—	420,756
Unreserved-Undesignated	5,429,190	(110,502)	(4)	(3,107,149)
Total Fund Balance (Deficit) - Unadjusted	6,620,870	495,359	—	924,585
Adjustments to Fund Balance				
Deferred Payroll	948,738	24,108	—	285,965
Reserved for Encumbrances	840,281	87,612	—	124,427
Total Fund Balance (Deficit) - Adjusted	8,409,889	607,079	—	1,334,977
Total Liabilities, Reserves, and Fund Balance	\$ 15,100,295	\$ 3,274,157	\$ 14,375,262	\$ 5,794,480

Nongovernmental Cost Funds

Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds - Federal	Other Nongovernmental Cost Funds				Trust and Agency Funds - Other	Total (Memorandum Only)
			Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds			
\$ 2,407,164	\$ 5,847	\$ 627,921	\$ 666,119	\$ 34,510,950	\$ 900,889	\$ 30,434,681	\$ 75,390,145	
10,148	22	2,197	679	180,438	3	112,272	314,252	
7,846,797	3,629,474	11,734	6,790,624	4,916,182	1,719,874	4,871,416	32,516,233	
—	—	25,215	—	—	—	—	25,215	
852,014	31,463	939,514	1,312,817	41,136	35,448,369	828,901	52,419,496	
8,801,526	1,314,530	796,866	254,438	1,434,541	101,790	1,784,270	30,645,908	
73,636	6,294	13,053,181	100,819	304,073	18,563	34,356	13,910,703	
8,013	—	127,522	6,158	15,499	1,778	43,869	622,105	
—	—	—	12,689	76,785	—	3,147	92,621	
—	—	—	20,942,824	2,211,853	545,650,225	21,370,961	590,175,863	
3,235	—	—	5,161,797	7,207,929	—	299,254	12,778,880	
—	—	—	9,385	—	—	—	9,385	
—	—	108,272	6,464,738	4,024,428	581,575	1,444,645	12,623,658	
—	—	158,812	253,308	102,255	347,925	32,893	895,193	
—	—	(267,085)	(2,886,275)	(778,766)	—	(1,476,489)	(5,408,615)	
—	—	—	370	—	—	44,471,361	44,471,731	
—	15,851,251	—	—	—	—	—	15,851,251	
—	9,926,680	—	1,353,910	—	—	—	11,280,590	
—	—	—	(1,353,910)	—	—	—	(1,353,910)	
—	—	—	2,442,664	—	—	3,665,039	6,107,703	
54	—	—	5,134,326	8,328	9	16,190	5,158,961	
\$ 20,002,587	\$ 30,765,561	\$ 15,584,149	\$ 46,667,480	\$ 54,255,631	\$ 584,771,000	\$ 107,936,766	\$ 898,527,368	
\$ 1,461,182	\$ 169,056	\$ 5,131,133	\$ 2,160,354	\$ 984,280	\$ 66,991,612	\$ 1,652,016	\$ 80,376,239	
—	—	—	11,536,769	—	—	—	11,536,769	
4,558,058	1,491,515	2,722,125	415,381	2,211,371	505,154	599,491	30,894,268	
4,817,675	87,555	6,428,895	92,427	49,440	—	1,104,823	15,887,759	
—	—	—	153,356	118,944	—	678	272,978	
—	—	—	143,730	—	—	—	143,730	
222,077	—	101,103	514,179	93,083	—	511,969	1,714,893	
18,702	—	—	367,386	37,135,586	—	498,690	38,023,357	
—	—	—	11,580	302,674	—	—	314,254	
—	—	7,863	—	94,517	—	—	106,480	
—	—	—	—	—	—	—	—	
—	—	—	63,594	26,884	427	265,684	356,589	
—	—	—	13,606,028	11,264,753	—	3,593,890	28,464,671	
61,747	—	48,994	1,029,513	179,229	23,259,328	3,226,144	32,192,906	
11,139,441	1,748,126	14,440,113	30,094,297	52,460,761	90,756,521	11,453,385	240,284,893	
—	—	—	—	110,722	—	—	110,722	
—	—	—	—	—	493,987,469	—	493,987,469	
3,677,562	11,403,938	—	—	—	—	—	20,062,204	
—	—	—	—	—	—	51,756,128	51,756,128	
—	—	—	—	—	—	—	—	
5,464,289	—	—	—	—	—	—	6,312,864	
(1,895,669)	10,068,792	1,004,786	16,499,932	1,632,961	—	44,601,487	74,123,824	
7,246,182	21,472,730	1,004,786	16,499,932	1,743,683	493,987,469	96,357,615	646,353,211	
173,538	15,983	139,250	73,251	51,187	27,010	125,766	1,864,796	
1,443,426	7,528,722	—	—	—	—	—	10,024,468	
8,863,146	29,017,435	1,144,036	16,573,183	1,794,870	494,014,479	96,483,381	658,242,475	
\$ 20,002,587	\$ 30,765,561	\$ 15,584,149	\$ 46,667,480	\$ 54,255,631	\$ 584,771,000	\$ 107,936,766	\$ 898,527,368	

Combined Statement of Operations

All Fund Types

Year Ended June 30, 2014

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	Special Fund Types		
		General Fund Special Accounts *	Feeder Funds	Transportation Funds
FUND BALANCE (DEFICIT), BEGINNING	\$ 4,285,137	\$ 533,039	\$ —	\$ 3,658,468
ADDITIONS				
Revenues	102,419,589	569,422	14,105,104	10,724,941
Operating Income	—	—	—	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Receipts From Depositors	—	—	—	—
Members' Contributions	—	—	—	—
Securities in Trust Received or Purchased	—	—	—	—
Revenues Collected for Other Funds	—	—	100,603,208	—
Sales Tax Collected for Local Government	—	—	11,695,926	—
Transfers From Other Funds	1,154,221	139,737	25,904	14,977,886
Bonds Authorized	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	(484,432)	(21,339)	(50,903)	54,767
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	213,452	11,210,320	360,917	10,312,382
Total Additions	103,302,830	11,898,140	126,740,156	36,069,976
DEDUCTIONS				
Appropriation Expenditures				
State Operations	25,810,670	521,780	151,471	5,202,391
Local Assistance	72,039,617	81,263	—	2,985,336
Capital Outlay	157,707	(144)	—	390,336
Total Appropriation Expenditures	98,007,994	602,899	151,471	8,578,063
Operating Expenditures and Expenses	—	—	—	—
Payments to and for Depositors	—	—	—	—
Benefits	—	—	—	—
Administrative Expenses	—	—	—	—
Members' Contributions Refunded	—	—	—	—
Workers' Benefit Payments	—	—	—	—
Retirement Benefits Paid	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Securities in Trust Released or Sold	—	—	—	—
Disbursement of Revenues Collected for Other Funds	—	—	100,603,208	—
Distribution of Local Sales Tax Collections	—	—	11,695,926	—
Transfers to Other Funds	1,338,685	36,855	14,302,570	18,212,697
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(168,601)	(14,338)	—	1,297,622
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	11,198,684	(13,019)	10,305,085
Total Deductions	99,178,078	11,824,100	126,740,156	38,393,467
FUND BALANCE (DEFICIT), ENDING	\$ 8,409,889	\$ 607,079	\$ —	\$ 1,334,977

* Beginning fund balances are restated due to fund reclassifications.

Nongovernmental Cost Funds

Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds - Federal *	Other Nongovernmental Cost Funds				Total (Memorandum Only)
			Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds *	Trust and Agency Funds - Other *	
\$ 7,145,705	\$ 33,935,116	\$ 1,199,567	\$ 15,522,625	\$ 1,808,726	\$427,547,543	\$ 92,510,984	\$ 588,146,910
16,976,202	—	—	—	—	—	—	144,795,258
—	812	7,490,349	14,476,710	2,494,273	—	68,279,506	92,741,650
—	—	60,477,098	—	—	—	2,401,755	62,878,853
—	—	—	—	—	12,026,331	4,063,717	16,090,048
—	17,734	(128)	975,159	2,032	78,009,688	879,935	79,884,420
—	—	—	—	—	—	—	—
—	—	—	—	—	—	41,629,161	41,629,161
—	—	—	—	—	6,063,788	—	6,063,788
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	100,603,208
—	—	—	—	—	—	—	11,695,926
35,488,889	3,427,434	20,825,046	352,782	191,464	186,607	5,150,729	81,920,699
—	600,000	—	—	—	—	—	600,000
—	—	—	—	—	—	—	—
294,478	335	(88,106)	80,038	(10,184)	1,536,583	7,989	1,319,226
—	—	—	1,045	—	—	632,106	633,151
91,251	15,661	94	622,567	226,026	2,448,993	3,497,115	28,998,778
52,850,820	4,061,976	88,704,353	16,508,301	2,903,611	100,271,990	126,542,013	669,854,166
7,580,088	—	—	—	—	—	—	39,266,400
20,514,124	—	—	—	—	—	—	95,620,340
(8,421)	—	—	—	—	—	—	539,478
28,085,791	—	—	—	—	—	—	135,426,218
—	5,356,032	68,698,209	12,831,586	2,330,928	—	84,023,816	173,240,571
—	—	—	—	—	—	37,620,486	37,620,486
—	—	—	—	—	—	—	—
—	—	—	—	—	3,560,962	—	3,560,962
—	—	—	—	—	344,662	—	344,662
—	—	—	—	—	—	—	—
—	—	—	—	—	29,896,790	—	29,896,790
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	100,603,208
—	—	—	—	—	—	—	11,695,926
23,089,773	3,714,512	20,045,545	1,403,933	148,528	—	862,067	83,155,165
—	—	—	313,287	—	—	—	313,287
—	—	—	184,469	—	—	—	184,469
—	—	—	—	—	—	—	—
(42,185)	(90,887)	(1,235)	(11,875)	(28,912)	500	(11,890)	928,199
—	—	—	491,017	1	528	—	491,546
—	—	17,365	245,326	466,922	1,612	75,137	22,297,112
51,133,379	8,979,657	88,759,884	15,457,743	2,917,467	33,805,054	122,569,616	599,758,601
\$ 8,863,146	\$ 29,017,435	\$ 1,144,036	\$ 16,573,183	\$ 1,794,870	\$494,014,479	\$ 96,483,381	\$ 658,242,475

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Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2014

(Amounts in thousands)

	General Fund		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 354,297	\$ 350,000	\$ 4,297
Corporation Tax	8,724,718	7,971,000	753,718
Cigarette Tax	86,378	89,000	(2,622)
Horse Racing Revenues	1,070	1,200	(130)
Inheritance, Estate, and Gift Taxes	—	—	—
Insurance Gross Premiums Tax	2,362,738	2,143,000	219,738
Trailer Coach License (In-Lieu) Fees	20,022	19,985	37
Motor Vehicle License (In-Lieu) Fees	1,811	—	1,811
Motor Vehicle Fuel Tax – Gasoline	—	—	—
Motor Vehicle Fuel Tax – Diesel	—	—	—
Motor Vehicle Registration and Other Fees	—	—	—
Personal Income Tax	66,782,714	64,287,000	2,495,714
Retail Sales and Use Tax	22,250,163	22,920,000	(669,837)
Retail Sales and Use Tax – Realignment	—	—	—
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Oil Severance Tax	—	—	—
Total Major Taxes and Licenses	100,583,911	97,781,185	2,802,726
MINOR REVENUES	1,835,678	2,019,723	(184,045)
TOTAL, ALL REVENUES	\$ 102,419,589	\$ 99,800,908	\$ 2,618,681

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 354,297	\$ 350,000	\$ 4,297
—	—	—	8,724,718	7,971,000	753,718
750,222	749,518	704	836,600	838,518	(1,918)
12,959	13,484	(525)	14,029	14,684	(655)
—	—	—	—	—	—
827,561	—	827,561	3,190,299	2,143,000	1,047,299
1,888	1,888	—	21,910	21,873	37
2,141,654	2,048,591	93,063	2,143,465	2,048,591	94,874
5,726,573	5,686,941	39,632	5,726,573	5,686,941	39,632
339,174	327,082	12,092	339,174	327,082	12,092
4,054,434	3,981,718	72,716	4,054,434	3,981,718	72,716
1,187,521	1,375,000	(187,479)	67,970,235	65,662,000	2,308,235
9,550,290	1,755,761	7,794,529	31,800,453	24,675,761	7,124,692
3,049,442	8,922,855	(5,873,413)	3,049,442	8,922,855	(5,873,413)
1,505,263	1,514,000	(8,737)	1,505,263	1,514,000	(8,737)
—	—	—	—	—	—
29,146,981	26,376,838	2,770,143	129,730,892	124,158,023	5,572,869
13,228,688	17,957,912	(4,729,224)	15,064,366	19,977,635	(4,913,269)
\$ 42,375,669	\$ 44,334,750	\$ (1,959,081)	\$ 144,795,258	\$ 144,135,658	\$ 659,600

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2014

(Amounts in thousands)

	General Fund		
	Actual	Budgeted	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, Executive			
Legislative	\$ 344,463	\$ 344,463	\$ —
Judicial	1,457,842	1,469,543	11,701
Executive	929,916	983,340	53,424
State and Consumer Services *	11,483	13,593	2,110
Business, Transportation, and Housing			
Business and Housing *	7,098	7,143	45
Transportation	83,975	83,975	—
Resources	1,169,349	1,218,537	49,188
Environmental Protection	38,986	44,101	5,115
Health and Human Services	28,294,661	29,090,386	795,725
Corrections and Rehabilitation	9,184,218	9,348,790	164,572
Education			
Education K-12	38,895,034	38,897,512	2,478
Higher Education	10,651,852	10,672,762	20,910
Labor and Workforce Development	296,815	300,001	3,186
Government Operations *	716,074	753,204	37,130
General Government			
General Administration	493,110	536,377	43,267
Tax Relief	421,734	425,256	3,522
Shared Revenues	18,395	18,395	—
Debt Service	4,751,765	4,800,544	48,779
Other Statewide Expenditures	1,126,684	614,674	(512,010)
Expenditure Adjustment for Encumbrances	(108,055)	(108,055)	—
Credit for Overhead Services by General Fund	(644,005)	—	644,005
Statewide Indirect Cost Recoveries	(133,400)	(133,400)	—
TOTAL, ALL EXPENDITURES	\$ 98,007,994	\$ 99,381,141	\$ 1,373,147

* These functions are most impacted by the Governor's Reorganization Plan. Refer to Note 4A.

Special Fund Types			Total		
Actual	Budgeted	Variance Favorable/ (Unfavorable)	Actual	Budgeted	Variance Favorable/ (Unfavorable)
\$ 856	\$ 856	\$ —	\$ 345,319	\$ 345,319	\$ —
1,799,348	1,871,749	72,401	3,257,190	3,341,292	84,102
949,878	1,034,757	84,879	1,879,794	2,018,097	138,303
611,010	675,044	64,034	622,493	688,637	66,144
82,984	85,577	2,593	90,082	92,720	2,638
7,305,146	8,328,347	1,023,201	7,389,121	8,412,322	1,023,201
2,261,793	2,436,553	174,760	3,431,142	3,655,090	223,948
961,491	1,052,033	90,542	1,000,477	1,096,134	95,657
17,962,920	19,256,871	1,293,951	46,257,581	48,347,257	2,089,676
(72,979)	(72,513)	466	9,111,239	9,276,277	165,038
(152,639)	(151,189)	1,450	38,742,395	38,746,323	3,928
7,792	21,436	13,644	10,659,644	10,694,198	34,554
429,260	457,104	27,844	726,075	757,105	31,030
172,348	188,478	16,130	888,422	941,682	53,260
1,358,420	1,522,628	164,208	1,851,530	2,059,005	207,475
—	—	—	421,734	425,256	3,522
2,064,281	2,064,281	—	2,082,676	2,082,676	—
1,554,041	1,554,992	951	6,305,806	6,355,536	49,730
(17,677)	7,165	24,842	1,109,007	621,839	(487,168)
138,794	138,797	3	30,739	30,742	3
1,157	1,157	—	(642,848)	1,157	644,005
—	—	—	(133,400)	(133,400)	—
\$ 37,418,224	\$ 40,474,123	\$ 3,055,899	\$ 135,426,218	\$ 139,855,264	\$ 4,429,046

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**Notes
to the
Financial
Statements**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements present the financial position and the results of operations of the State for the year ended June 30, 2014. These statements have been prepared in compliance with state laws, state accounting procedures, and the state budget.

The State of California *Budgetary/Legal Basis Annual Report* presents information on those financial activities of the State over which the Governor, the Legislature, and other elected officials have direct or indirect governing and fiscal control. The financial statements in this report include accounts of various boards, commissions, agencies, authorities, retirement systems, and the State's public universities. The funds from which these entities operate are included in this report in accordance with Government Code (GC) section 12461(b)(3), which requires the *Budgetary/Legal Basis Annual Report* to include statements showing the receipts, disbursements, and closing balances of each fund in the State Treasury. The financial information contained in the *Budgetary/Legal Basis Annual Report* is compiled using data received from and certified by individual state departments. GC section 13344 requires state departments to prepare and maintain financial and accounting data for inclusion in the Governor's Budget, Budget Act and related documents, and the Budgetary/Legal Basis Annual Report. The State Controller's Office (SCO) has not audited this information. Any discrepancies between what is presented may be due to adjustments made by the Department of Finance (DOF) after we received the data, and are outside of the scope of this report.

In addition, the State of California prepares a supplementary two-volume report, the *Budgetary/Legal Basis Annual Report Supplement*, containing detailed revenue and appropriation statements for the Governmental Cost Funds.

The State of California also prepares a separate report, the *Comprehensive Annual Financial Report* (CAFR), which includes financial statements prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America. A copy of this report is available online, at www.sco.ca.gov.

The University of California, including its various branches, is administered by a Board of Regents as a public trust. It is subject only to such legislative control as may be necessary to ensure compliance with the terms of the endowments of the university and the security of its funds. The financial transactions of the University of California that are included in this report are only the amounts appropriated by the Legislature for support and capital outlay. Expenditures from these appropriations are included as part of the cost of state government.

The financial transactions of district agricultural associations, citrus fairs, and county fairs are included only with regard to the disbursement of state funds appropriated for their use. These associations and fairs are semi-independent and operate with both state and local funds.

B. Fund Accounting

The diverse nature of governmental operations and the need to comply with legal provisions require that the accounts of the State be organized on the basis of funds rather than the single set of accounts commonly used by commercial enterprises.

Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

These funds of the State are divided into two main groups: Governmental Cost Funds and Nongovernmental Cost Funds.

Governmental Cost Funds consist of those funds that receive revenues derived from taxes, licenses, and fees. Expenditures of these funds represent the cost of government. Two major fund types exist in this classification: the General Fund and Special Funds. The purpose of each fund classification is as follows:

The *General Fund* is the main operating fund of the State, consisting of moneys that are not required by law to be deposited in any other fund.

Special Funds are used to account for resources that are legally restricted for particular functions or activities of government. The following are classified as special funds:

- *General Fund Special Accounts* are accounts within the General Fund created by the Legislature to account for revenues that are restricted by law for specific purposes. The accounts are treated as special funds and are excluded from the General Fund for accounting and budgetary purposes. Included within these accounts is the Budget Stabilization Account (BSA) which was established by Proposition 58 in March 2004. This fund requires the Controller to transfer a percentage of estimated General Fund revenue, currently three percent, from the General Fund to the BSA. However, pursuant to Section 20(e) of Article XVI of the Constitution of the State of California, the transfers of money from the General Fund to the BSA may be suspended for a fiscal year by issue of an executive order by the Governor no later than June 1 of the preceding year. In May 2013, the Governor issued Executive Order B-22-13 to suspend the transfer of moneys from the General Fund to the BSA for fiscal year 2013-14. The suspension was necessary to alleviate the need for additional program cuts given the unprecedented budget deficit.
- *Feeder Funds* are the depositories for the collection of major taxes prior to clearance to the General Fund. The resources and obligations of these funds that apply to the General Fund as of June 30 are included in Due From Other Funds. Resources and obligations remaining in any of these funds represent collections that were not available to the General Fund on June 30.
- *Transportation Funds* are used to account for revenues that are restricted by law to transportation and related public safety programs.
- *Other Governmental Cost Funds* are used to account for other revenues that are restricted by law for specific purposes.

Nongovernmental Cost Funds consist of funds that derive their revenue from sources other than general and special taxes, licenses, fees, or other state revenues. Expenditures of these funds do not represent a cost of government. Three major fund classifications exist under this group: Bond Funds, Trust and Agency Funds – Federal, and Other Nongovernmental Cost Funds. The purpose of each fund classification is as follows:

Bond Funds are used to record proceeds from the sale of general obligation bonds and expenditures for acquisition of property, capital outlay, or loans to local agencies for the same purposes.

Trust and Agency Funds – Federal are used to account for moneys that are received from the federal government to be expended for specific purposes.

Other Nongovernmental Cost Funds are used to account for the following revenues and services:

- *Public Service Enterprise Funds* are used to account for the transactions of state-operated enterprises that render services primarily to the public for a charge.

- *Working Capital and Revolving Funds* are used to account for the internal service activities rendered by a state agency to other state agencies or local governments.
- *Retirement Funds* are used to account for contributions received by various retirement systems, the investment of these moneys, retirement allowances, and refunds to members.
- *Trust and Agency Funds – Other* are used to account for moneys and properties that are received and disbursed by the State as trustee or custodian.

C. Measurement Focus and Basis of Accounting

Governmental cost funds are presented in this publication using the flow of current financial resources measurement focus. With this measurement focus, operating statements present increases and decreases in net current assets.

Unless otherwise specified by law, the accounts of the governmental cost funds are reported using the *modified accrual* basis of accounting. Revenues of the governmental cost funds are recognized according to the provisions of GC sections 13302 and 13303; revenues are accrued if the underlying transaction has occurred as of the last day of the fiscal year, the amount is measurable, and the actual collection will occur either during the current period or after the end of the current period but in time to pay current year liabilities. Receivables for which collection is indefinite are fully reserved until collected or determined to be uncollectible.

Expenditures of governmental cost funds include obligations incurred but not paid by June 30. This includes all interfund settlements due but not completed at the end of the fiscal year. Encumbrances at year-end (such as obligations in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation) are excluded from the liabilities and expenditures and are established as a reserve for encumbrances against the fund balance. Transfers from governmental cost funds to nongovernmental cost funds are shown as expenditures of the governmental cost funds in the fiscal year covered by this report, even though actual expenditures from the nongovernmental cost funds may not occur until a later date (e.g., transfers to the Architecture Revolving Fund for capital outlay purposes).

Beginning with fiscal year 2011-12, the California Department of Transportation (Caltrans) changed its method of accounting and reporting from a modified accrual basis to a cash basis for five shared funds (funds used by multiple state departments). Caltrans made this change at the instruction of the DOF, and in accordance with certain statutes. The funds and statutes are as follows:

- State Highway Account (Fund 0042) – Streets and Highways Code section 183(c)
- Public Transportation Account (Fund 0046) – Public Utilities Code section 99310.6
- Traffic Congestion Relief Fund (Fund 3007) – Government Code section 14556.5(b)
- Transportation Investment Fund (Fund 3008) – Revenue and Taxation Code section 7104.3
- Transportation Deferred Investment Fund (Fund 3093) – Revenue and Taxation Code section 7105(g)

As Caltrans is the primary user of these five funds, only its portion for each of the five funds is reported on a cash basis. The use of the funds by the remaining 11 state departments represents only a small portion of the expenditure activity; therefore, those departments continue to report on a modified accrual basis.

The measurement focus for nongovernmental cost funds varies among fund types. Proprietary fund types and pension trust funds are presented using the flow of economic resources measurement focus; the other fund types are presented using the flow of current financial resources measurement focus.

The basis of accounting for nongovernmental cost funds also varies among fund types. The accounts of the proprietary fund types and the pension trust funds are reported using the *accrual basis* of accounting.

Under the accrual basis, revenues are recognized when they are earned and expenses are recognized when they are incurred. The accounts of the other fund types are reported using the modified accrual basis of accounting.

D. Capital Assets

Capital assets are reported in this publication only for nongovernmental cost funds with the exception of bond funds. Capital assets are reported at cost or estimated historical cost. Donated capital assets are stated at fair market value at the time of donation. Interest during construction and public domain or “infrastructure” assets have not been capitalized. Capital assets for governmental cost funds are reported as expenditures at cost in the year purchased.

Governmental accounting standards require the capitalization of purchased intangible assets and internally generated intangible assets.

E. Long-Term Obligations

The State Constitution permits the State to issue general obligation bonds for specific purposes and in such amounts as approved by a two-thirds majority of both houses of the Legislature and by a majority of voters in a general or primary election. Proceeds from the sale of general obligation bonds, including premium and accrued interest, are recorded in the Bond Funds. The debt service for general obligation bonds is appropriated from the General Fund. Premium and accrued interest received when bonds are sold is transferred to the General Fund to reimburse the debt service. Under the State Constitution, the General Fund is first used to support the public school system and public institutions of higher education. The General Fund can then be used to service the debt on outstanding general obligation bonds. Self-liquidating bonds reimburse the General Fund for the debt service provided on their behalf.

F. Fund Equity

The term *fund balance* is defined as the excess of the assets of a fund over its liabilities. Part or all of the total fund balance may be reserved as a result of law or generally accepted accounting principles. Reserves represent those portions of the fund balance that are legally segregated for specific uses.

Contributed Capital represents the amount of capital contributed to proprietary funds, including permanent working capital advanced by other funds that is not required to be repaid.

Reserved for Employees' Pension Benefits represents reserves of the retirement funds. These reserves include accumulated contributions made by employees and employers, and undistributed interest and investment earnings.

Reserved for Unencumbered Balances of Continuing Appropriations represents the unencumbered balance of all appropriations for which the period of availability extends beyond the period covered by this report. These appropriations are legally segregated for a specific future use.

Reserved for Deposits represents the balance of trust and agency funds outside the State Treasury that accounts for money or property held by state agencies that is not required to be deposited in a fund in the State Treasury.

The *Special Fund for Economic Uncertainties* (SFEU) was created by Chapter 139, Statutes of 1985, and is funded with General Fund revenues. Commonly known as the State's “rainy day fund,” it provides the moneys for necessary expenditures throughout the year that have not been anticipated or provided for in the annual budget. It also provides relief, to the amount of its available funds, for any budgeted shortfalls.

At June 30, 2014, the SFEU balance of \$1.0 billion was added to the \$4.4 billion Unreserved-Undesignated balance of the General Fund, in accordance with GC section 16418(d).

The *Contingency Reserve for Economic Uncertainties* represents the unappropriated balance in each special fund, as of June 30, that is available for appropriation in the following fiscal year.

Unreserved-Undesignated represents the net of the total fund balance less reserves. A negative unreserved-undesignated balance must be funded before any amount is available for appropriation.

Deferred Payroll represents the amount of June 2014 payroll expenditures deferred to July 2014 for all state departments paid through the uniform payroll system. Executive Order E14/15-A was issued by the DOF, as authorized under Control Section 12.45 of the Budget Act of 2013 and pursuant to GC sections 12472.5 and 13302, to implement the deferral of June 2014 payroll expenditures for various governmental and nongovernmental cost funds. June 2014 payroll expenditures will be realized in July 2014.

Reserved for Encumbrances represents goods and services that are ordered, but not received, by the end of the fiscal year.

The fund equity includes the balances of all appropriations for which the availability for encumbrance and expenditure expired before or at the end of the fiscal year covered by this report.

G. Pooled Money Investment Account Loans

Cash temporarily idle during the year was invested in the Pooled Money Investment Account (PMIA). The PMIA investment loans are restricted by law to certain categories, including loans to various bond funds. Outstanding loans to the various bond funds as of June 30 are reflected in this report as PMIA Loans Payable in the bond funds and as PMIA Loans Receivable in each fund group in the Combined Balance Sheet. PMIA Loans Receivable are not reflected in the individual fund statements of this report because the loans were made directly from the PMIA, and the specific funds providing the loans are not identifiable.

H. Comparative Statements

This report includes the Comparative Statement of Actual and Estimated Revenues and the Comparative Statement of Actual and Budgeted Expenditures for the year ended June 30, 2014. The Comparative Statement of Actual and Estimated Revenues compares the actual governmental cost fund revenues earned with the estimated revenues reflected in Schedule 8, Comparative Statement of Revenues, of the 2014-15 Governor's Budget Summary. The Comparative Statement of Actual and Budgeted Expenditures compares the actual governmental cost fund expenditures incurred with the total appropriations for fiscal year 2013-14.

I. Appropriations Limit

The State is subject to an annual appropriations limit imposed by Article XIII B of the California Constitution. Article XIII B established a limit on the growth of certain appropriations made from state tax revenues, adjusted annually for inflation and population growth. All tax revenues received are to be appropriated within the limit or returned to the taxpayers. Propositions 98 and 99, approved by voters in the November 1988 general election, established the limit, and Proposition 111, approved by voters in the June 1990 general election, amended Article XIII B.

Proposition 98, the Classroom Instructional Improvement and Accountability Act, requires that tax revenues received in excess of the state appropriations limit be allocated to school districts and community colleges (K-14) rather than returned to the taxpayers. The amount to be allocated is not to exceed 4% of the minimum school funding level. Effective in fiscal year 1988-89, Proposition 98 provides a guaranteed

minimum level of funding for school districts and community colleges. The K-14 programs are guaranteed either the same percentage of General Fund revenues appropriated in fiscal year 1986-87 or the state and local tax revenues received in the prior year, adjusted for changes in enrollment and the cost of living, whichever is greater. Proposition 98 establishes a minimum funding level, or guarantee, for education. The amount guaranteed depends on a number of factors, according to formulas specified in Section 8 of Article XVI of the State Constitution. Expenditures are recognized for all Proposition 98 appropriations in the year funds are appropriated.

Proposition 99, the Cigarette Tax Initiative, placed an additional tax on cigarette purchases in California. Before the enactment of Proposition 99, an additional tax would have been considered revenue subject to the appropriations limit. This initiative specified that this additional tax revenue is not subject to the appropriations limit and dedicated the revenue for specific purposes.

Proposition 111 provides that tax revenues received in excess of the state appropriations limit in one fiscal year may be carried over to the succeeding fiscal year. The portion of the excess revenues carried over that are not appropriated in that fiscal year would be considered excess revenues. Fifty percent of all excess revenues must be allocated to school districts and community colleges, and the other 50% must be returned to the taxpayers. Prior to the enactment of Proposition 111, the maximum amount to be allocated to school districts and community colleges was 4% of the minimum school funding level. Proposition 111 excludes from the State's appropriations limit appropriations for the costs of natural disasters, appropriations for all qualified capital outlay projects, and appropriations of revenue derived from increases in motor vehicle fuel taxes, sales and use taxes on the increased motor vehicle fuel taxes, and weight fees.

Article XIII B imposes no limit on appropriations or funds obtained through nontax sources, such as bond proceeds and reasonable user charges or fees. The state appropriations limit is also exclusive of certain appropriations, such as debt service on voter-approved debt, debt existing when Article XIII B was adopted, and state subventions to local governments that are not restricted in their use. State appropriations to local governments are considered tax proceeds for local entities and are subject to each local entity's revenue and appropriations limit.

The appropriations limit is established each year in the Budget Act and is amended during the fiscal year for transfers of fiscal responsibility between the State and local governments. The Budget Act provides that any judicial action or proceeding to attack, review, set aside, void, or annul the revenue and appropriations limit must begin within 45 days of the effective date of the act.

J. Cash Management

As part of its cash management program the State issues short-term obligations known as revenue anticipation notes (RANs), to meet cash flow needs during the fiscal year. The State issues RANs to partially fund timing differences between revenues and expenditures. A significant portion of the General Fund revenues are received in the latter half of the fiscal year, while disbursements are paid more evenly throughout the fiscal year. The State issued \$5.5 billion of short-term debt on August 22, 2013. As required by law, the RANs were repaid prior to June 30, 2014.

NOTE 2: BUDGETARY AND LEGAL COMPLIANCE

A. Appropriation Accounting

The State's annual budget is prepared primarily on a modified accrual basis for governmental funds. Each year, the Governor recommends a budget for approval by the Legislature that includes estimated revenues; however, revenues are not included in the budget adopted by the Legislature. Under state law, the State cannot adopt a spending plan that exceeds estimated revenues.

Under the State Constitution, money may be drawn from the State Treasury only through a legal appropriation. The appropriations contained in the Budget Act, as approved by the Legislature and signed by the Governor, are the primary sources of annual expenditure authorizations and establish the legal level of control at the appropriation level for the annual operating budget. The budget can be amended throughout the year by special legislative action, budget revisions by the DOF, or executive orders of the Governor.

Appropriations are generally available for expenditure or encumbrance either in the year appropriated or for a period of three years if the legislation does not specify a period of availability. At the end of the availability period, the encumbering authority for the unencumbered balance lapses. Some appropriations continue indefinitely, while others are available until fully spent. Generally, an encumbrance must be liquidated within two years from the end of the period when the appropriation is available. If the encumbrance is not liquidated within this additional two-year period, the spending authority for the encumbrance lapses.

Legislative appropriations are based on the year that commitments for goods and services are incurred. However, for financial reporting purposes, the State reports expenditures based on the year that goods and services are received.

State agencies are responsible for exercising basic budgetary control and ensuring that appropriations are not overspent. The SCO is responsible for overall appropriation control.

Financial activities are mainly controlled at the appropriation level but this can vary, depending on the schedules and wording contained in the Budget Act. Certain items that are established at the category, program, element, or component level can be adjusted by the DOF. While the financial activities are controlled at various levels, the legal level of budgetary control has been established in the Budget Act at the appropriation level for the annual operating budget.

B. Budgetary-Legal Basis Differences

Certain differences exist between the SCO's accounting and the DOF's budgeting methods and how some budgetary-legal transactions are treated. These differences are related to various factors, such as classifications, timing, as well as interpretations and assumptions. Some of these differences are reflected in the treatment of encumbrance adjustments, deferred payroll, bond proceeds, prior year appropriation adjustments, and loan repayments.

NOTE 3: LONG-TERM OBLIGATIONS

A. Defeased Bonds

The State has defeased certain bonds by placing the proceeds of new bonds in irrevocable escrow in a special trust account with the State Treasury to provide for all future debt service payments on the refunded bonds. Accordingly, the assets of the trust accounts and the liability for the defeased bonds are not included in the State's financial statements. As of June 30, 2014, general obligation bonds outstanding in the amount of approximately \$880 million were considered defeased.

B. Commercial Paper Notes

The general obligation commercial paper program was established pursuant to Chapter 697, Statutes of 1995. Under this program, the State issues general obligation commercial paper notes that may be renewed or may be refunded by the issuance of general obligation bonds. Commercial paper notes are deemed issued upon authorization by the respective finance committees. As of June 30, 2014, commercial paper notes of \$578 million were outstanding.

NOTE 4: SIGNIFICANT AND ON-GOING CHANGES IN CURRENT FISCAL YEAR

A. The Governor's Reorganization Plan

The Governor's Reorganization Plan No. 2 of 2012, which became effective on July 1, 2013, reduced the number of state agencies from twelve to ten, eliminated or consolidated 39 state entities and nine programs, making government less costly and more efficient by reducing unnecessary spending.

B. Proposition 30

Proposition 30 (The Schools and Local Public Safety Protection Act of 2012), which is also known as Temporary Taxes to Fund Education, was passed by California voters in November 2012. It continues to provide for an increase in personal income tax revenue over seven years for California residents with annual incomes over \$250,000, retroactive starting January 1, 2012, through December 31, 2018. The measure also provides for an increase in the retail sales tax by 0.25% over four years, starting January 1, 2013, through December 31, 2016.

This revenue will enable the State to meet its existing Proposition 98 obligation and increase funding for schools and community colleges. In addition, the measure constitutionally guarantees the 2011 Realignment funds for local public safety.

C. Proposition 39

Proposition 39 (The California Clean Energy Jobs Act), passed by California voters in November 2012, took effect on July 1, 2013, for the purpose of funding eligible projects that create jobs in California improving energy efficiency and expanding clean energy generation. With the passage of Proposition 39, the state will be able to reduce energy demand at public schools and provide long-term savings and budgetary flexibility for schools. Proposition 39 requires multistate businesses to calculate their California income tax liability based on the percentage of their sales in California. Half of the revenue generated will be dedicated to energy efficiency and alternative energy projects, with the remainder earmarked for public schools and community colleges.

D. State and Local Realignment Funds

Realignment funds serve as pass-through funds for revenues that are transferred to the local governments. All realignment funds should have zero fund balances except for two funds. Due to timing issues, two of these funds have a fund balance. Local Revenue Fund (0330) has a fund balance of \$8.5 million and Local Revenue Fund 2011 (3171) has a fund balance of \$38.7 million, resulting in a total ending fund balance of \$47.2 million in the Local Realignment funds for fiscal year 2013-14.

NOTE 5: REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

At year-end, departments must prepare Report No. 14, Report of Accounts Outside the State Treasury, form STD. 445, as per SAM section 7975. The report must include information regarding any account outside the centralized State Treasury System in which state money is deposited or must indicate that there are no accounts to report. Statutory authority or approval from the DOF, Fiscal Systems and Consulting Unit, is required to maintain accounts outside of the centralized State Treasury System.

Accounts outside the centralized State Treasury System are reviewed periodically to ensure the DOF approval and/or legal authority. If the account was approved by the DOF and there is a need to update any conditions of the approval, including the purpose of the account or the banking information, a new request for approval must be submitted to the DOF.

Information provided in reports submitted to the State Controller's Office is presented in the back of this publication as follows:

- Agencies with active accounts including the type of account and the balances as of June 30, 2014
- Agencies with active accounts that have no remaining balance as of June 30, 2014
- Agencies that have declared that they hold no accounts outside the State Treasury System

NOTE 6: SUBSEQUENT EVENTS

The following information describes subsequent events that occurred after June 30, 2014, but prior to the date of this publication.

- In January 2015, the SCO made multi-year (FYs 2009-10 through 2012-13) reimbursement and loan adjustments to the Department of Developmental Services (DDS) General Fund statements. These transactions will be reflected in the FY 2014-15 Budgetary/Legal Basis Annual Report and will have no impact on the General Fund ending balance.
- In March 2015, the Board of Equalization (BOE) informed the SCO that \$120 million of the General Cash reported in the Children's Health and Human Services Special Fund (3156) was not actually received by June 30, 2014, which overstated General Cash for FY 2013-14.



**Detailed
Financial
Statements**

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**Governmental
Cost Funds –
Special Fund
Types**

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**General
Fund
Special
Accounts**

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2014
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 3	\$ 490	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	1,076	—	828	102
Receivables	—	—	—	—
Due From Other Funds	—	—	204	—
Due From Other Governments	422	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,501	\$ 490	\$ 1,032	\$ 103
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 449	\$ —
Due To Other Funds	150	—	—	—
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	150	—	449	—
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	1,351	456	447	103
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,351	456	447	103
Adjustments to Fund Balance				
Deferred Payroll	—	—	99	—
Reserved for Encumbrances	—	34	37	—
Total Fund Balance (Deficit) - Adjusted	1,351	490	583	103
Total Liabilities and Fund Balance	\$ 1,501	\$ 490	\$ 1,032	\$ 103

California Olympic Training Account (0442)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)
\$ —	\$ 133	\$ 3,499	\$ 12	\$ —	\$ 100	\$ 14,697
—	—	—	6,713	—	—	—
—	35	—	945	—	—	—
2	29	—	5,909	—	—	556
—	—	—	1,089	—	—	324
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2	\$ 197	\$ 3,499	\$ 14,668	\$ —	\$ 100	\$ 15,577
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,406
2	37	—	3,735	—	—	939
—	—	—	—	—	—	10,048
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	37	—	3,735	—	—	12,393
—	—	79,446	—	22,247	—	—
—	130	—	8,363	—	100	2,589
—	—	(75,947)	—	(22,247)	—	—
—	130	3,499	8,363	—	100	2,589
—	29	—	849	—	—	556
—	1	—	1,721	—	—	39
—	160	3,499	10,933	—	100	3,184
\$ 2	\$ 197	\$ 3,499	\$ 14,668	\$ —	\$ 100	\$ 15,577

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2014

(Amounts in thousands)

	Dealers' Record of Sale Special Account (0460)	Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 26	\$ 3	\$ 32	\$ —
Deposits in Surplus Money Investment Fund	5,902	1,797	2,001	149
Receivables	2,917	8	156	—
Due From Other Funds	1,484	79	125	—
Due From Other Governments	268	1	97	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 10,597	\$ 1,888	\$ 2,411	\$ 149
LIABILITIES				
Accounts Payable	\$ 1,667	\$ 1	\$ 14	\$ —
Due To Other Funds	496	32	186	—
Due To Other Governments	7	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	2,170	33	200	—
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	17,542	—	—	—
Contingency Reserve for Economic Uncertainties	—	1,810	2,074	149
Unreserved-Undesignated	(12,308)	—	—	—
Total Fund Balance (Deficit) - Unadjusted	5,234	1,810	2,074	149
Adjustments to Fund Balance				
Deferred Payroll	1,449	42	117	—
Reserved for Encumbrances	1,744	3	20	—
Total Fund Balance (Deficit) - Adjusted	8,427	1,855	2,211	149
Total Liabilities and Fund Balance	\$ 10,597	\$ 1,888	\$ 2,411	\$ 149

Disability Access Account (0006)	Education Protection Account (3207)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development, and Demonstration Account (0479)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)
\$ 1,364	\$ 1	\$ 1,070	\$ —	\$ 11	\$ —	\$ 2
7,325	—	44,879	2,912	2,044	2,787	1,001
1	268	18	—	—	—	40
393	—	27,636	—	50	9	—
213	—	—	—	—	—	—
—	—	77	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,296	\$ 269	\$ 73,680	\$ 2,912	\$ 2,105	\$ 2,796	\$ 1,043
\$ —	\$ —	\$ 614	\$ —	\$ —	\$ —	\$ 731
1,083	—	1,964	—	—	48	—
—	—	—	—	—	—	—
2,618	—	398	—	—	—	—
—	—	—	—	—	—	—
—	—	4	—	—	—	—
3,701	—	2,980	—	—	48	731
—	—	10,000	—	—	—	—
5,252	269	38,965	2,912	2,061	1,795	312
—	—	—	—	—	—	—
5,252	269	48,965	2,912	2,061	1,795	312
343	—	3,957	—	33	9	—
—	—	17,778	—	11	944	—
5,595	269	70,700	2,912	2,105	2,748	312
\$ 9,296	\$ 269	\$ 73,680	\$ 2,912	\$ 2,105	\$ 2,796	\$ 1,043

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2014
(Amounts in thousands)

	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 818	\$ 339	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	—	24,248	2,835	2,609
Receivables	—	4,904	148	—
Due From Other Funds	19	4,060	38	9
Due From Other Governments	—	3,034	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 837	\$ 36,585	\$ 3,022	\$ 2,619
LIABILITIES				
Accounts Payable	\$ —	\$ 2,023	\$ 15	\$ 3
Due To Other Funds	—	15	25	2
Due To Other Governments	—	315	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	2,353	40	5
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	837	25,110	2,939	2,606
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	837	25,110	2,939	2,606
Adjustments to Fund Balance				
Deferred Payroll	—	1,970	38	6
Reserved for Encumbrances	—	7,152	5	2
Total Fund Balance (Deficit) - Adjusted	837	34,232	2,982	2,614
Total Liabilities and Fund Balance	\$ 837	\$ 36,585	\$ 3,022	\$ 2,619

Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)	Lake Tahoe Science and Lake Improvement Account (1018)
		Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)			
\$ 70	\$ 9	\$ 4	\$ 1	\$ 1,843	\$ —	\$ 455
29,890	2,010	—	9,715	18,162	3,526	—
—	—	—	—	9,516	—	—
1,484	—	383	25	9,139	1	—
—	—	—	—	—	—	—
40	—	—	—	227	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 31,484	\$ 2,019	\$ 387	\$ 9,741	\$ 38,887	\$ 3,527	\$ 455
\$ 216	\$ —	\$ —	\$ —	\$ 3,407	\$ 59	\$ —
373	—	232	25	1,843	—	—
1	—	155	—	78	—	—
—	—	—	—	2,162	—	—
—	—	—	—	—	—	—
—	—	—	—	26	—	—
590	—	387	25	7,516	59	—
—	—	—	3,700	—	—	—
30,154	2,019	—	5,992	25,164	2,565	455
—	—	—	—	—	—	—
30,154	2,019	—	9,692	25,164	2,565	455
617	—	—	24	3,606	—	—
123	—	—	—	2,601	903	—
30,894	2,019	—	9,716	31,371	3,468	455
\$ 31,484	\$ 2,019	\$ 387	\$ 9,741	\$ 38,887	\$ 3,527	\$ 455

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2014
(Amounts in thousands)

	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Natural Heritage Preservation Tax Credit Reimbursement Account (1010)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 2,550	\$ 485
Deposits in Surplus Money Investment Fund	98	1,315	—	—
Receivables	—	—	7	—
Due From Other Funds	—	—	47	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 99	\$ 1,316	\$ 2,604	\$ 485
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	982	—
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	982	—
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	99	1,316	1,581	485
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	99	1,316	1,581	485
Adjustments to Fund Balance				
Deferred Payroll	—	—	41	—
Reserved for Encumbrances	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	99	1,316	1,622	485
Total Liabilities and Fund Balance	\$ 99	\$ 1,316	\$ 2,604	\$ 485

Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Operation and Maintenance Account (0458)
\$ 2,030	\$ 1,753	\$ 2,198	\$ 83	\$ 2,611	\$ 1,634	\$ 2
—	—	—	9,805	51,588	—	3,538
—	104	132	1,244	40,991	—	—
81	246	2,561	617	10,403	—	—
—	—	49	—	—	—	—
—	—	—	—	354	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,111	\$ 2,103	\$ 4,940	\$ 11,749	\$ 105,947	\$ 1,634	\$ 3,540
\$ —	\$ 27	\$ —	\$ —	\$ 12,308	\$ —	\$ —
261	—	580	152	687	—	6
—	—	—	—	31	—	—
810	—	—	—	938	—	3,296
—	—	—	—	—	—	—
—	—	—	—	914	—	—
1,071	27	580	152	14,878	—	3,302
—	—	—	—	375	—	—
155	1,727	4,156	10,283	75,281	1,634	238
—	—	—	—	—	—	—
155	1,727	4,156	10,283	75,656	1,634	238
81	178	204	616	5,989	—	—
804	171	—	698	9,424	—	—
1,040	2,076	4,360	11,597	91,069	1,634	238
\$ 2,111	\$ 2,103	\$ 4,940	\$ 11,749	\$ 105,947	\$ 1,634	\$ 3,540

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2014
(Amounts in thousands)

	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Certified Unified Program Agency Account (3084)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 961	\$ 6	\$ 1
Deposits in Surplus Money Investment Fund	15,930	—	678	2,179
Receivables	—	4	—	—
Due From Other Funds	1	—	—	85
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 15,932	\$ 965	\$ 684	\$ 2,265
LIABILITIES				
Accounts Payable	\$ 463	\$ —	\$ —	\$ 1
Due To Other Funds	1,000	—	5	471
Due To Other Governments	2	—	—	—
Advance Collections	—	—	—	9
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	1,465	—	5	481
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	5,277	—	—	—
Contingency Reserve for Economic Uncertainties	9,003	961	679	1,669
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	14,280	961	679	1,669
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	72
Reserved for Encumbrances	187	4	—	43
Total Fund Balance (Deficit) - Adjusted	14,467	965	679	1,784
Total Liabilities and Fund Balance	\$ 15,932	\$ 965	\$ 684	\$ 2,265

State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)
\$ 57,987	\$ 33,515	\$ 42,790	\$ 250	\$ 1	\$ 2,634	\$ 487
—	44,520	—	—	1,253	—	38,040
14,075	21	—	—	3	—	3,937
760	85	534	21	228	2,582,980	5,417
—	89	—	—	—	—	6
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 72,822	\$ 78,230	\$ 43,324	\$ 271	\$ 1,485	\$ 2,585,614	\$ 47,887
\$ 8,549	\$ 1,473	\$ 223	\$ —	\$ —	\$ 47,414	\$ 2,313
1,358	—	732	21	17	—	2,529
737	—	—	—	—	—	—
—	—	—	—	—	—	2,073
—	—	—	—	—	—	—
—	—	—	—	—	2,538,200	—
10,644	1,473	955	21	17	2,585,614	6,915
—	39,447	—	8	—	—	—
60,630	590	42,276	242	1,239	—	35,446
—	—	—	—	—	—	—
60,630	40,037	42,276	250	1,239	—	35,446
232	33	93	—	228	—	2,364
1,316	36,687	—	—	1	—	3,162
62,178	76,757	42,369	250	1,468	—	40,972
\$ 72,822	\$ 78,230	\$ 43,324	\$ 271	\$ 1,485	\$ 2,585,614	\$ 47,887

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2014
(Amounts in thousands)

	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 49	\$ —
Deposits in Surplus Money Investment Fund	110	97	8,458	4
Receivables	—	—	—	—
Due From Other Funds	—	—	313	—
Due From Other Governments	—	—	5,240	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 111	\$ 97	\$ 14,060	\$ 4
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 189	\$ —
Due To Other Funds	—	1	349	—
Due To Other Governments	—	—	353	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	1	891	—
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	111	95	10,940	4
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	111	95	10,940	4
Adjustments to Fund Balance				
Deferred Payroll	—	—	233	—
Reserved for Encumbrances	—	1	1,996	—
Total Fund Balance (Deficit) - Adjusted	111	96	13,169	4
Total Liabilities and Fund Balance	\$ 111	\$ 97	\$ 14,060	\$ 4

Total

\$	177,016
	350,124
	79,474
	2,656,013
	10,832
	698
	—
	—
\$	3,274,157

\$	83,565
	20,338
	11,727
	12,304
	—
	2,539,144
	2,667,078

	178,042
	427,819
	(110,502)
	495,359

	24,108
	87,612
	607,079
\$	3,274,157

(Concluded)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,154	\$ 427	\$ 248	\$ 116
ADDITIONS				
Revenues	505	69	2,605	1
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	16	35	—	—
Other Additions	—	—	—	—
Total Additions	521	104	2,605	1
DEDUCTIONS				
Appropriation Expenditures				
State Operations	509	41	2,351	14
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	509	41	2,351	14
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(185)	—	(81)	—
Other Deductions	—	—	—	—
Total Deductions	324	41	2,270	14
FUND BALANCE (DEFICIT), ENDING	\$ 1,351	\$ 490	\$ 583	\$ 103

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

California Olympic Training Account (0442)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account * (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)
\$ —	\$ 196	\$ 3,502	\$ 11,928	\$ —	\$ 100	\$ 5,877
75	368	—	30,171	—	—	7,411
—	—	—	—	—	—	—
—	—	—	932	—	—	(1,028)
—	—	—	—	—	—	—
75	368	—	31,103	—	—	6,383
2	400	2	32,169	—	—	9,153
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	400	2	32,169	—	—	9,153
73	—	1	—	—	—	—
—	4	—	(71)	—	—	(77)
—	—	—	—	—	—	—
75	404	3	32,098	—	—	9,076
\$ —	\$ 160	\$ 3,499	\$ 10,933	\$ —	\$ 100	\$ 3,184

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Dealers' Record of Sale Special Account (0460)	Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)
FUND BALANCE (DEFICIT), BEGINNING	\$ 14,170	\$ 1,844	\$ 2,145	\$ 152
ADDITIONS				
Revenues	21,058	362	2,098	—
Transfers From Other Funds	—	—	14	—
Prior Year Revenue Adjustments	121	8	(3)	—
Other Additions	—	—	—	—
Total Additions	21,179	370	2,109	—
DEDUCTIONS				
Appropriation Expenditures				
State Operations	28,312	362	2,049	3
Local Assistance	37	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	28,349	362	2,049	3
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,427)	(3)	(6)	—
Other Deductions	—	—	—	—
Total Deductions	26,922	359	2,043	3
FUND BALANCE (DEFICIT), ENDING	\$ 8,427	\$ 1,855	\$ 2,211	\$ 149

* Abnormal balance in Local Assistance is comprised of abatements and credit balance in the "Less Funding Provided by the General Fund" account.

Disability Access Account (0006)	Education Protection Account (3207)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development, and Demonstration Account (0479)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)
\$ 2,798	\$ —	\$ 68,239	\$ 2,914	\$ 2,151	\$ 3,049	\$ 768
9,036	—	6	—	431	—	281
—	—	71,345	—	—	—	—
11	—	—	—	—	—	(4)
—	—	—	—	—	—	—
9,047	—	71,351	—	431	—	277
6,301	—	69,388	2	478	344	689
—	(269) *	—	—	—	—	—
—	—	—	—	—	—	—
6,301	(269)	69,388	2	478	344	689
—	—	—	—	—	—	—
(51)	—	(498)	—	(1)	(43)	44
—	—	—	—	—	—	—
6,250	(269)	68,890	2	477	301	733
\$ 5,595	\$ 269	\$ 70,700	\$ 2,912	\$ 2,105	\$ 2,748	\$ 312

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)
FUND BALANCE (DEFICIT), BEGINNING	\$ 809	\$ 25,534	\$ 2,377	\$ 2,617
ADDITIONS				
Revenues	815	70,893	859	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	(160)	—	15
Other Additions	—	—	—	—
Total Additions	815	70,733	859	15
DEDUCTIONS				
Appropriation Expenditures				
State Operations	2	63,920	258	38
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	2	63,920	258	38
Transfers To Other Funds	785	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(1,885)	(4)	(20)
Other Deductions	—	—	—	—
Total Deductions	787	62,035	254	18
FUND BALANCE (DEFICIT), ENDING	\$ 837	\$ 34,232	\$ 2,982	\$ 2,614

Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)	Lake Tahoe Science and Lake Improvement Account (1018)
		Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)			
\$ 22,157	\$ 2,533	\$ (1)	\$ 8,704	\$ 37,557	\$ 3,920	\$ —
19,529	321	4,917	1	48,373	5	457
—	—	—	1,484	—	—	—
6	—	—	—	523	—	—
—	—	—	—	—	—	—
19,535	321	4,917	1,485	48,896	5	457
10,993	502	3,445	315	55,157	947	2
—	—	—	989	—	—	—
—	—	—	—	—	—	—
10,993	502	3,445	1,304	55,157	947	2
—	—	1,476	—	5	—	—
(195)	333	(5)	(831)	(80)	(490)	—
—	—	—	—	—	—	—
10,798	835	4,916	473	55,082	457	2
\$ 30,894	\$ 2,019	\$ —	\$ 9,716	\$ 31,371	\$ 3,468	\$ 455

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Natural Heritage Preservation Tax Credit Reimbursement Account (1010)
FUND BALANCE (DEFICIT), BEGINNING	\$ 101	\$ 1,318	\$ 2,023	\$ 247
ADDITIONS				
Revenues	—	—	3,024	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	149	—
Other Additions	—	—	—	—
Total Additions	—	—	3,173	—
DEDUCTIONS				
Appropriation Expenditures				
State Operations	2	2	3,164	(94)
Local Assistance	—	7	—	—
Capital Outlay	—	—	—	(144)
Total Appropriation Expenditures	2	9	3,164	(238) *
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(7)	410	—
Other Deductions	—	—	—	—
Total Deductions	2	2	3,574	(238)
FUND BALANCE (DEFICIT), ENDING	\$ 99	\$ 1,316	\$ 1,622	\$ 485

* Tax credit reimbursements were recorded as credit to expenditures ("Less Funding" accounts).

† Abnormal balance in State Operations is caused by "Less Funding" account.

Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Operation and Maintenance Account (0458)
\$ 1,134	\$ 2,658	\$ 2,112	\$ 10,070	\$ 56,879	\$ 268	\$ 86
5,641	3,056	4,282	15,369	133,499	13	621
—	—	1,345	—	25,087	1,300	24
(427)	47	12	(2,576)	(17,853)	—	—
—	—	—	—	—	—	—
5,214	3,103	5,639	12,793	140,733	1,313	645
1,886	3,824	3,440	11,309	90,883	(53) †	493
3,690	—	—	—	—	—	—
—	—	—	—	—	—	—
5,576	3,824	3,440	11,309	90,883	(53)	493
—	—	—	—	24,354	—	—
(268)	(139)	(49)	(43)	(8,694)	—	—
—	—	—	—	—	—	—
5,308	3,685	3,391	11,266	106,543	(53)	493
\$ 1,040	\$ 2,076	\$ 4,360	\$ 11,597	\$ 91,069	\$ 1,634	\$ 238

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Certified Unified Program Agency Account (3084)
FUND BALANCE (DEFICIT), BEGINNING	\$ 15,818	\$ 826	\$ 690	\$ 3,382
ADDITIONS				
Revenues	12	152	16	249
Transfers From Other Funds	10,724	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	10,736	152	16	249
DEDUCTIONS				
Appropriation Expenditures				
State Operations	12,109	13	27	1,847
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	12,109	13	27	1,847
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(22)	—	—	—
Other Deductions	—	—	—	—
Total Deductions	12,087	13	27	1,847
FUND BALANCE (DEFICIT), ENDING	\$ 14,467	\$ 965	\$ 679	\$ 1,784

State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)
\$ 62,724	\$ 59,383	\$ 29,045	\$ 250	\$ 1,867	\$ —	\$ 42,628
85,554	2,457	29,763	—	2,001	—	53,639
—	28,000	—	—	—	—	414
(328)	—	—	—	—	—	4
—	10,374	—	1,262	—	11,198,684	—
85,226	40,831	29,763	1,262	2,001	11,198,684	54,057
7,788	22,980	16,444	1,262	2,374	—	46,527
76,769	40	—	—	—	—	—
—	—	—	—	—	—	—
84,557	23,020	16,444	1,262	2,374	—	46,527
—	437	—	—	—	—	9,724
1,215	—	(5)	—	26	—	(538)
—	—	—	—	—	11,198,684	—
85,772	23,457	16,439	1,262	2,400	11,198,684	55,713
\$ 62,178	\$ 76,757	\$ 42,369	\$ 250	\$ 1,468	\$ —	\$ 40,972

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)
FUND BALANCE (DEFICIT), BEGINNING	\$ 113	\$ 105	\$ 11,321	\$ 6
ADDITIONS				
Revenues	—	40	9,387	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	(839)	—
Other Additions	—	—	—	—
Total Additions	—	40	8,548	—
DEDUCTIONS				
Appropriation Expenditures				
State Operations	2	50	7,351	2
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	2	50	7,351	2
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(1)	(651)	—
Other Deductions	—	—	—	—
Total Deductions	2	49	6,700	2
FUND BALANCE (DEFICIT), ENDING	\$ 111	\$ 96	\$ 13,169	\$ 4

* Beginning fund balance is restated due to fund reclassifications.

Total

\$ 533,039 *

569,422

139,737

(21,339)

11,210,320

11,898,140

521,780

81,263

(144)

602,899

36,855

(14,338)

11,198,684

11,824,100

\$ 607,079

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Feeder Funds

Governmental Cost Funds Feeder Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 30,054	\$ 7,061	\$ 27,522	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	32,788	6,289	1,543,300	3,975
Due From Other Funds	—	28	173,256	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Total Assets	\$ 62,842	\$ 13,378	\$ 1,744,078	\$ 3,975
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 14,544	\$ 30
Due To Other Funds	62,842	13,378	291,334	3,945
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Other Liabilities	—	—	1,438,200	—
Total Liabilities	62,842	13,378	1,744,078	3,975
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	4
Contingency Reserve for Economic Uncertainties	—	—	—	—
Unreserved-Undesignated	—	—	—	(4)
Total Fund Balance (Deficit) - Unadjusted	—	—	—	—
Adjustments to Fund Balance				
Reserved for Encumbrances	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	—	—	—	—
Total Liabilities and Fund Balance	\$ 62,842	\$ 13,378	\$ 1,744,078	\$ 3,975

Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ 4	\$ —	\$ 2	\$ 75,146	\$ 1,897,912	\$ 2,037,701
—	—	—	—	7,441	7,441
—	108	38,811	7,184,018	3,229,044	12,038,333
—	—	—	102,794	15,709	291,787
—	—	—	—	—	—
—	—	—	—	—	—
\$ 4	\$ 108	\$ 38,813	\$ 7,361,958	\$ 5,150,106	\$ 14,375,262
\$ —	\$ —	\$ 1	\$ —	\$ 27,735	\$ 42,310
4	108	37,998	7,361,958	3,308,676	11,080,243
—	—	—	—	1,813,695	1,813,695
—	—	805	—	—	805
—	—	9	—	—	1,438,209
4	108	38,813	7,361,958	5,150,106	14,375,262
—	—	—	—	—	4
—	—	—	—	—	—
—	—	—	—	—	(4)
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
\$ 4	\$ 108	\$ 38,813	\$ 7,361,958	\$ 5,150,106	\$ 14,375,262

(Concluded)

Governmental Cost Funds Feeder Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —	\$ —
ADDITIONS				
Revenues	—	—	—	—
Revenues Collected for Other Funds	357,465	86,384	8,727,507	—
Sales Tax Collected for Local Government	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	600	3	508,570	9,478
Other Additions	—	—	—	—
Total Additions	358,065	86,387	9,236,077	9,478
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	—	—	—
Local Assistance	—	—	—	—
Total Appropriation Expenditures	—	—	—	—
Disbursement of Revenues Collected for Other Funds	357,465	86,384	8,727,507	—
Distribution of Local Sales Tax Collections	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Other Deductions	600	3	508,570	9,478
Total Deductions	358,065	86,387	9,236,077	9,478
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —	\$ —

Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	110	14,104,994	14,105,104
202	—	2,362,745	66,805,058	22,263,847	100,603,208
—	—	—	—	11,695,926	11,695,926
—	—	—	25,904	—	25,904
—	91	9,587	(430,651)	(148,581)	(50,903)
—	—	—	—	360,917	360,917
202	91	2,372,332	66,400,421	48,277,103	126,740,156
—	—	—	—	151,471	151,471
—	—	—	—	—	—
—	—	—	—	151,471	151,471
202	—	2,362,745	66,805,058	22,263,847	100,603,208
—	—	—	—	11,695,926	11,695,926
—	—	—	26,014	14,276,556	14,302,570
—	—	—	—	—	—
—	91	9,587	(430,651)	(110,697)	(13,019)
202	91	2,372,332	66,400,421	48,277,103	126,740,156
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

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Transportation Funds

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

State Transportation Fund

	Motor Carriers Safety Improvement Fund (0293)	Aeronautics Account	
		Aeronautics Account (0041)	Local Airport Loan Account (0052)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	2,676	5,331	18,579
Receivables	—	—	266
Due From Other Funds	188	314	10
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	2,100	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,864	\$ 7,746	\$ 18,856
LIABILITIES			
Accounts Payable	\$ —	\$ 12	\$ —
Due To Other Funds	351	1,006	—
Due To Other Governments	—	83	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	351	1,101	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,542	—
Contingency Reserve for Economic Uncertainties	2,398	1,798	18,856
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,398	3,340	18,856
Adjustments to Fund Balance			
Deferred Payroll	115	215	—
Reserved for Encumbrances	—	3,090	—
Total Fund Balance (Deficit) - Adjusted	2,513	6,645	18,856
Total Liabilities and Fund Balance	\$ 2,864	\$ 7,746	\$ 18,856

* Beginning with fiscal year 2011-12, the California Department of Transportation, the primary user of this fund, changed its method of accounting and reporting from a modified accrual basis to a cash basis.

State Transportation Fund
(Continued on next page)

Bicycle Transportation Account (0045)	Mass Transit Revolving Account (0055)	Motor Vehicle Account		Pedestrian Safety Account (2500)	Public Transportation Account * (0046)	State Highway Account (Continued on next page)
		Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)			Local Transportation Loan Account (2501)
\$ —	\$ —	\$ 171,161	\$ 831	\$ 1	\$ 2	\$ 1
29,584	967	466,596	—	10	358,107	4,004
—	33	41,359	—	—	163	—
17	—	282,355	117	—	2,035	2
—	—	4,483	—	—	—	—
—	—	12,459	—	—	28	—
—	—	9,000	—	—	—	—
—	—	—	—	—	—	—
—	—	27	—	—	—	—
\$ 29,601	\$ 1,000	\$ 987,440	\$ 948	\$ 11	\$ 360,335	\$ 4,007
\$ —	\$ —	\$ 58,222	\$ —	\$ —	\$ 53	\$ —
—	—	202,272	250	—	1,188	—
244	—	8,830	—	—	—	—
—	—	—	—	—	—	—
—	—	12,761	—	—	4,979	—
—	—	415	—	—	—	—
—	—	—	—	—	—	—
—	—	28,532	—	—	—	—
244	—	311,032	250	—	6,220	—
1,038	—	27,656	—	—	530,068	—
4,273	1,000	387,782	615	11	—	4,007
—	—	—	—	—	(178,199)	—
5,311	1,000	415,438	615	11	351,869	4,007
—	—	165,084	83	—	1,827	—
24,046	—	95,886	—	—	419	—
29,357	1,000	676,408	698	11	354,115	4,007
\$ 29,601	\$ 1,000	\$ 987,440	\$ 948	\$ 11	\$ 360,335	\$ 4,007

(Continued)

Governmental Cost Funds

Transportation Funds

Balance Sheet

June 30, 2014

(Amounts in thousands)

	State Transportation Fund (Continued from previous page)		
	State Highway Account (Continued from previous page)	Transportation Revolving Account (0048)	Transportation Tax Fund
	State Highway Account * (0042)		Highway User's Tax Account (0062)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 48	\$ —
Deposits in Surplus Money Investment Fund	537,703	883,456	—
Receivables	—	29,752	—
Due From Other Funds	116,038	1,461,093	597,272
Due From Other Governments	—	—	—
Prepaid Expenses	—	38,427	—
Advances and Loans Receivable	25,000	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 678,742	\$ 2,412,776	\$ 597,272
LIABILITIES			
Accounts Payable	\$ —	\$ 121,949	\$ —
Due To Other Funds	21,968	2,272,416	362,339
Due To Other Governments	2,577	6,768	234,933
Accrued Interest Payable	—	—	—
Advance Collections	218,461	—	—
Deposits	2,560	—	—
Advances From Other Funds	—	4,100	—
Other Liabilities	137,311	7,543	—
Total Liabilities	382,877	2,412,776	597,272
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	3,047,858	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(2,868,773)	—	(106)
Total Fund Balance (Deficit) - Unadjusted	179,085	—	(106)
Adjustments to Fund Balance			
Deferred Payroll	115,811	—	106
Reserved for Encumbrances	969	—	—
Total Fund Balance (Deficit) - Adjusted	295,865	—	—
Total Liabilities and Fund Balance	\$ 678,742	\$ 2,412,776	\$ 597,272

* Beginning with fiscal year 2011-12, the California Department of Transportation, the primary user of this fund, changed its method of accounting and reporting from a modified accrual basis to a cash basis.

Transportation Tax Fund				
Local Safety and Protection Account (3149)	Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	Total
\$ 3,071	\$ 47,139	\$ —	\$ 1	\$ 222,258
—	24,075	39,722	1,757	2,372,567
—	555,178	4,405	—	631,156
5	4,016	13,512	1	2,476,975
—	—	—	—	4,483
—	—	—	—	50,914
—	—	—	—	36,100
—	—	—	—	—
—	—	—	—	27
\$ 3,076	\$ 630,408	\$ 57,639	\$ 1,759	\$ 5,794,480
\$ —	\$ 33,398	\$ —	\$ —	\$ 213,634
—	597,010	112,213	1,751	3,572,764
3,008	—	—	—	256,443
—	—	—	—	—
—	—	—	—	236,201
—	—	—	—	2,975
—	—	—	—	4,100
—	—	—	—	173,386
3,008	630,408	112,213	1,751	4,459,503
60	833	1,923	—	3,610,978
8	—	—	8	420,756
—	(2,508)	(57,563)	—	(3,107,149)
68	(1,675)	(55,640)	8	924,585
—	1,675	1,049	—	285,965
—	—	17	—	124,427
68	—	(54,574)	8	1,334,977
\$ 3,076	\$ 630,408	\$ 57,639	\$ 1,759	\$ 5,794,480

(Concluded)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2014
(Amounts in thousands)

	State Transportation Fund		
	Motor Carriers Safety Improvement Fund (0293)	Aeronautics Account	
		Aeronautics Account (0041)	Local Airport Loan Account (0052)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,724	\$ 6,709	\$ 16,453
ADDITIONS			
Revenues	1,640	14	686
Transfers From Other Funds	25	5,755	—
Prior Year Revenue Adjustments	—	—	271
Other Additions	—	—	2,396
Total Additions	1,665	5,769	3,353
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,876	3,413	—
Local Assistance	—	2,370	950
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,876	5,783	950
Transfers To Other Funds	—	30	—
Adjustments to Prior Year Appropriation Expenditures	—	20	—
Other Deductions	—	—	—
Total Deductions	1,876	5,833	950
FUND BALANCE (DEFICIT), ENDING	\$ 2,513	\$ 6,645	\$ 18,856

* Beginning with fiscal year 2011-12, the California Department of Transportation, the primary user of this fund, changed its method of accounting and reporting from a modified accrual basis to a cash basis.

State Transportation Fund
(Continued on next page)

Bicycle Transportation Account (0045)	Mass Transit Revolving Account (0055)	Motor Vehicle Account		Pedestrian Safety Account (2500)	Public Transportation Account * (0046)	State Highway Account (Continued on next page)
		Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)			Local Transportation Loan Account (2501)
\$ 32,278	\$ 1,000	\$ 625,817	\$ 642	\$ 10	\$ 277,768	\$ 4,000
57	—	3,093,735	1,627	1	521	9
1,800	—	2,076	—	—	772,083	—
—	—	(5,657)	—	—	170	—
—	4,901	—	—	—	—	—
1,857	4,901	3,090,154	1,627	1	772,774	9
57	—	2,985,872	1,572	—	109,237	2
5,874	4,901	12,946	—	—	396,227	—
—	—	7,069	—	—	15,751	—
5,931	4,901	3,005,887	1,572	—	521,215	2
—	—	65,932	—	—	122,944	—
(1,153)	—	(32,256)	(1)	—	52,268	—
—	—	—	—	—	—	—
4,778	4,901	3,039,563	1,571	—	696,427	2
\$ 29,357	\$ 1,000	\$ 676,408	\$ 698	\$ 11	\$ 354,115	\$ 4,007

(Continued)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2014
(Amounts in thousands)

	State Transportation Fund (Continued from previous page)		
	State Highway Account (Continued from previous page)		Transportation Tax Fund
	State Highway Account * (0042)	Transportation Revolving Account (0048)	Highway User's Tax Account (0062)
FUND BALANCE (DEFICIT), BEGINNING	\$ 391,895	\$ 2,344,000	\$ —
ADDITIONS			
Revenues	1,012,513	—	—
Transfers From Other Funds	6,176,993	2,256,000	5,763,111
Prior Year Revenue Adjustments	38,034	—	—
Other Additions	—	10,305,085	—
Total Additions	7,227,540	12,561,085	5,763,111
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,019,274	—	1,306
Local Assistance	532,855	—	2,028,502
Capital Outlay	365,470	—	—
Total Appropriation Expenditures	2,917,599	—	2,029,808
Transfers To Other Funds	3,127,147	4,600,000	3,733,308
Adjustments to Prior Year Appropriation Expenditures	1,278,824	—	(5)
Other Deductions	—	10,305,085	—
Total Deductions	7,323,570	14,905,085	5,763,111
FUND BALANCE (DEFICIT), ENDING	\$ 295,865	\$ —	\$ —

* Beginning with fiscal year 2011-12, the California Department of Transportation, the primary user of this fund, changed its method of accounting and reporting from a modified accrual basis to a cash basis.

Transportation Tax Fund				
Local Safety and Protection Account (3149)	Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	Total
\$ 779	\$ —	\$ (47,362)	\$ 1,755	\$ 3,658,468
—	6,083,617	530,517	4	10,724,941
—	—	43	—	14,977,886
—	21,960	(11)	—	54,767
—	—	—	—	10,312,382
—	6,105,577	530,549	4	36,069,976
—	58,559	21,223	—	5,202,391
711	—	—	—	2,985,336
—	—	2,046	—	390,336
711	58,559	23,269	—	8,578,063
—	6,047,045	514,540	1,751	18,212,697
—	(27)	(48)	—	1,297,622
—	—	—	—	10,305,085
711	6,105,577	537,761	1,751	38,393,467
\$ 68	\$ —	\$ (54,574)	\$ 8	\$ 1,334,977

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**Other
Governmental
Cost Funds**

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 531	\$ 1,604	\$ 499
Deposits in Surplus Money Investment Fund	—	13,092	2,334
Receivables	—	—	—
Due From Other Funds	775	1,680	54
Due From Other Governments	—	—	—
Prepaid Expenses	—	3	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,306	\$ 16,379	\$ 2,887
LIABILITIES			
Accounts Payable	\$ 36	\$ 13	\$ 1
Due To Other Funds	—	986	515
Due To Other Governments	—	—	—
Advance Collections	—	424	181
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	36	1,423	697
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	443	14,186	2,128
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	443	14,186	2,128
Adjustments to Fund Balance			
Deferred Payroll	—	511	49
Reserved for Encumbrances	827	259	13
Total Fund Balance (Deficit) - Adjusted	1,270	14,956	2,190
Total Liabilities and Fund Balance	\$ 1,306	\$ 16,379	\$ 2,887

AIDS Drug Assistance Program Rebate Fund (3080)	Air Pollution Control Fund		Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)
	Air Pollution Control Fund (0115)	Cost of Implementation Account (3237)				
\$ 89	\$ 77	\$ —	\$ 17,790	\$ 65,060	\$ 2,849	\$ —
25,303	102,018	5,445	—	—	—	363,907
1	6,388	28	—	7	1	—
88	13,789	8,653	37,960	3,485	37	2,604
—	—	—	—	78	—	—
—	—	—	—	505	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 25,481	\$ 122,272	\$ 14,126	\$ 55,750	\$ 69,135	\$ 2,887	\$ 366,511
\$ 1,044	\$ 119	\$ —	\$ —	\$ 806	\$ 17	\$ 5,731
316	3,212	648	37,729	398	4	245
—	517	—	150	—	—	—
—	64	—	—	25	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	28,637	—	—
1,360	3,912	648	37,879	29,866	21	5,976
—	—	—	30,000	—	—	29,500
—	—	—	—	—	—	—
14,376	53,791	3,094	—	34,210	2,827	100,284
—	—	—	(13,501)	—	—	—
14,376	53,791	3,094	16,499	34,210	2,827	129,784
52	2,437	2,100	122	3,336	37	134
9,693	62,132	8,284	1,250	1,723	2	230,617
24,121	118,360	13,478	17,871	39,269	2,866	360,535
\$ 25,481	\$ 122,272	\$ 14,126	\$ 55,750	\$ 69,135	\$ 2,887	\$ 366,511

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2014

(Amounts in thousands)

	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,283	\$ 546	\$ 84
Deposits in Surplus Money Investment Fund	—	5,631	17,636
Receivables	—	1	—
Due From Other Funds	64	41	881
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,347	\$ 6,219	\$ 18,601
LIABILITIES			
Accounts Payable	\$ —	\$ 13	\$ —
Due To Other Funds	412	1,575	148
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	412	1,588	148
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,858	4,591	17,869
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,858	4,591	17,869
Adjustments to Fund Balance			
Deferred Payroll	30	38	363
Reserved for Encumbrances	47	2	221
Total Fund Balance (Deficit) - Adjusted	1,935	4,631	18,453
Total Liabilities and Fund Balance	\$ 2,347	\$ 6,219	\$ 18,601

Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)	Behavioral Science Examiners Fund (0773)	Birth Defects Monitoring Program Fund (3114)
\$ 10	\$ —	\$ 9,260	\$ 171	\$ 4,214	\$ 1,674	\$ 92
1,313	693	—	555	14,464	3,230	5,564
—	—	—	—	—	—	1,319
37	10	—	35	672	330	66
—	—	—	—	—	—	—
—	—	17	—	13	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,360	\$ 703	\$ 9,277	\$ 761	\$ 19,363	\$ 5,235	\$ 7,041
\$ —	\$ —	\$ 9,128	\$ —	\$ 17	\$ 8	\$ 70
—	—	—	215	1,008	563	4
—	—	—	—	—	—	—
—	—	—	—	1,455	778	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	9,128	215	2,480	1,349	74
—	—	109	—	—	—	—
—	—	—	—	—	—	—
1,322	691	40	502	15,919	3,309	4,961
—	—	—	—	—	—	—
1,322	691	149	502	15,919	3,309	4,961
30	8	—	35	480	295	48
8	4	—	9	484	282	1,958
1,360	703	149	546	16,883	3,886	6,967
\$ 1,360	\$ 703	\$ 9,277	\$ 761	\$ 19,363	\$ 5,235	\$ 7,041

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 204	\$ 7,181
Deposits in Surplus Money Investment Fund	5,198	1,128	8,499
Receivables	136	—	—
Due From Other Funds	61	33	1,059
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	3
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,396	\$ 1,365	\$ 16,742
LIABILITIES			
Accounts Payable	\$ 318	\$ —	\$ 10
Due To Other Funds	26	232	3,107
Due To Other Governments	—	—	—
Advance Collections	—	131	2,786
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	344	363	5,903
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	1
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	4,867	947	9,556
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	4,867	947	9,557
Adjustments to Fund Balance			
Deferred Payroll	39	31	879
Reserved for Encumbrances	146	24	403
Total Fund Balance (Deficit) - Adjusted	5,052	1,002	10,839
Total Liabilities and Fund Balance	\$ 5,396	\$ 1,365	\$ 16,742

Breast Cancer Fund			Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)	California Advanced Services Fund (3141)	California Architects Board Fund (0706)
Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)				
\$ 1	\$ 1,501	\$ 1	\$ 2,973	\$ 131	\$ 204	\$ 137
10,966	—	24,572	—	761	123,010	5,353
—	1,258	—	—	—	4,883	—
1,495	86	1,383	402	—	87	167
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 12,462	\$ 2,845	\$ 25,956	\$ 3,375	\$ 892	\$ 128,184	\$ 5,658
\$ 552	\$ —	\$ —	\$ —	\$ —	\$ 3,685	\$ 1
493	2,739	—	128	—	66	242
88	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1
1,133	2,739	—	128	—	3,751	244
—	—	18,826	—	—	—	—
—	—	—	—	—	—	—
10,107	77	6,319	2,844	892	98,687	5,251
—	—	—	—	—	—	—
10,107	77	25,145	2,844	892	98,687	5,251
120	29	—	389	—	51	128
1,102	—	811	14	—	25,695	35
11,329	106	25,956	3,247	892	124,433	5,414
\$ 12,462	\$ 2,845	\$ 25,956	\$ 3,375	\$ 892	\$ 128,184	\$ 5,658

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	California Beverage Container Recycling Fund		
	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 5	\$ 3,114	\$ 2
Deposits in Surplus Money Investment Fund	16,223	162,230	16,804
Receivables	117	216,934	804
Due From Other Funds	13	19,535	105
Due From Other Governments	—	—	—
Prepaid Expenses	—	112	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 16,358	\$ 401,925	\$ 17,715
LIABILITIES			
Accounts Payable	\$ —	\$ 156,313	\$ —
Due To Other Funds	58	804	9,575
Due To Other Governments	—	3,217	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	409	—
Total Liabilities	58	160,743	9,575
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	90,288	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	16,300	129,062	8,140
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	16,300	219,350	8,140
Adjustments to Fund Balance			
Deferred Payroll	—	2,426	—
Reserved for Encumbrances	—	19,406	—
Total Fund Balance (Deficit) - Adjusted	16,300	241,182	8,140
Total Liabilities and Fund Balance	\$ 16,358	\$ 401,925	\$ 17,715

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

California Children and Families Trust Fund (Continued on next page)						
Penalty Account (0276)	PET Processing Fee Account (0278)	California Bingo Fund (3131)	California Board of Architectural Examiners - Landscape Architects Fund (0757)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund * (3013)	Administration Account (0638)	California Children and Families Trust Fund (0623)
\$ 3	\$ 40	\$ 664	\$ 118	\$ —	\$ 44	\$ 37,927
5,507	24,447	—	2,650	—	21,432	1,401
19,151	763	—	—	—	30	34,501
44	135	—	29	—	1,117	1,877
—	—	—	—	—	—	—
—	—	—	—	—	61	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 24,705	\$ 25,385	\$ 664	\$ 2,797	\$ —	\$ 22,684	\$ 75,706
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 74	\$ —
51	544	1	152	—	815	75,048
—	—	—	—	—	—	—
—	—	—	89	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
51	544	1	241	—	889	75,048
—	—	—	—	—	21,461	2,502
—	—	—	—	—	—	—
24,612	24,841	663	2,528	—	—	—
—	—	—	—	—	(20)	(2,498)
24,612	24,841	663	2,528	—	21,441	4
41	—	—	26	—	354	654
1	—	—	2	—	—	—
24,654	24,841	663	2,556	—	21,795	658
\$ 24,705	\$ 25,385	\$ 664	\$ 2,797	\$ —	\$ 22,684	\$ 75,706

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

California Children and Families Trust Fund
(Continued from previous page)

	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	34,617	31,365	50,500
Receivables	—	—	—
Due From Other Funds	2,270	60,048	3,780
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 36,888	\$ 91,414	\$ 54,281
LIABILITIES			
Accounts Payable	\$ 447	\$ 31,294	\$ —
Due To Other Funds	2,950	—	11,816
Due To Other Governments	3,705	60,120	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	7,102	91,414	11,816
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	29,786	—	42,465
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	29,786	—	42,465
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	29,786	—	42,465
Total Liabilities and Fund Balance	\$ 36,888	\$ 91,414	\$ 54,281

							California Environmental License Plate Fund (Continued on next page)
Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Beach and Coastal Enhancement Account (0371)	
\$ 1	\$ —	\$ —	\$ 16	\$ —	\$ 1	\$ 3,151	
28,781	27,003	13,329	—	3,776	2,975	—	
—	—	1	—	204	12	—	
4,518	2,266	25,851	1	141	67	65	
—	—	—	—	—	18	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 33,300	\$ 29,269	\$ 39,181	\$ 17	\$ 4,121	\$ 3,073	\$ 3,216	
\$ 6,580	\$ 41	\$ 778	\$ —	\$ 88	\$ 12	\$ 175	
6,222	2,952	—	—	1	1	47	
—	375	24,041	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
12,802	3,368	24,819	—	89	13	222	
20,344	25,901	14,362	—	—	—	456	
—	—	—	—	—	—	—	
154	—	—	17	3,894	2,999	887	
—	—	—	—	—	—	—	
20,498	25,901	14,362	17	3,894	2,999	1,343	
—	—	—	—	138	61	25	
—	—	—	—	—	—	1,626	
20,498	25,901	14,362	17	4,032	3,060	2,994	
\$ 33,300	\$ 29,269	\$ 39,181	\$ 17	\$ 4,121	\$ 3,073	\$ 3,216	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

California Environmental License Plate Fund
(Continued from previous page)

	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)	Yosemite Foundation Account (0071)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 237	\$ 8,034	\$ 194
Deposits in Surplus Money Investment Fund	8,589	—	—
Receivables	172	—	—
Due From Other Funds	6,331	33	20
Due From Other Governments	—	—	—
Prepaid Expenses	130	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 15,459	\$ 8,067	\$ 214
LIABILITIES			
Accounts Payable	\$ 813	\$ 1,125	\$ —
Due To Other Funds	1,072	80	—
Due To Other Governments	141	—	194
Advance Collections	101	238	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,127	1,443	194
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	13	3,566	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	4,940	1,968	20
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	4,953	5,534	20
Adjustments to Fund Balance			
Deferred Payroll	1,477	—	—
Reserved for Encumbrances	6,902	1,090	—
Total Fund Balance (Deficit) - Adjusted	13,332	6,624	20
Total Liabilities and Fund Balance	\$ 15,459	\$ 8,067	\$ 214

California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Health Information Technology and Exchange Fund (3163)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)
\$ 280	\$ 25	\$ 2	\$ 1	\$ 1	\$ 80	\$ 1
1,277	8,785	55,344	—	57	20,964	136,932
22	—	29	—	—	1,906	—
103	219	1,080	—	—	37	64
495	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,177	\$ 9,029	\$ 56,455	\$ 1	\$ 58	\$ 22,987	\$ 136,997
\$ —	\$ —	\$ 443	\$ —	\$ —	\$ 2,869	\$ 3,629
488	204	9,244	—	—	39	29
—	—	88	—	—	—	—
—	24	10,349	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
226	—	—	—	—	—	—
714	228	20,124	—	—	2,908	3,658
—	—	325	—	—	—	—
—	—	—	—	—	—	—
1,206	8,316	17,491	1	58	19,940	133,304
—	—	—	—	—	—	—
1,206	8,316	17,816	1	58	19,940	133,304
78	102	996	—	—	24	18
179	383	17,519	—	—	115	17
1,463	8,801	36,331	1	58	20,079	133,339
\$ 2,177	\$ 9,029	\$ 56,455	\$ 1	\$ 58	\$ 22,987	\$ 136,997

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 259	\$ 27
Deposits in Surplus Money Investment Fund	20	50,468	87,862
Receivables	—	6,247	13,602
Due From Other Funds	—	84	608
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 21	\$ 57,058	\$ 102,099
LIABILITIES			
Accounts Payable	\$ —	\$ 50,849	\$ 98
Due To Other Funds	—	109	7,438
Due To Other Governments	—	—	142
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	50,958	7,678
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	30	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	5,558	60,217
Unreserved-Undesignated	(9)	—	—
Total Fund Balance (Deficit) - Unadjusted	21	5,558	60,217
Adjustments to Fund Balance			
Deferred Payroll	—	59	530
Reserved for Encumbrances	—	483	33,674
Total Fund Balance (Deficit) - Adjusted	21	6,100	94,421
Total Liabilities and Fund Balance	\$ 21	\$ 57,058	\$ 102,099

California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)
\$ —	\$ 1	\$ 1	\$ —	\$ 34	\$ 10	\$ 6
24,307	34	25	—	2,324	3,427	2,340
7,011	—	—	—	—	323	323
301	—	1	—	99	9	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 31,619	\$ 35	\$ 27	\$ —	\$ 2,457	\$ 3,769	\$ 2,670
\$ 3,050	\$ —	\$ —	\$ —	\$ 33	\$ —	\$ —
578	—	27	—	31	35	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,628	—	27	—	64	35	—
1,000	4,526	—	2,494	—	—	—
—	—	—	—	—	—	—
19,619	—	—	—	2,183	3,673	2,670
—	(4,491)	—	(2,494)	—	—	—
20,619	35	—	—	2,183	3,673	2,670
259	—	—	—	98	7	—
7,113	—	—	—	112	54	—
27,991	35	—	—	2,393	3,734	2,670
\$ 31,619	\$ 35	\$ 27	\$ —	\$ 2,457	\$ 3,769	\$ 2,670

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Cemetery Fund (0717)	Certification Fund (0271)	Certified Access Specialist Fund (3091)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 171	\$ 146	\$ 1,284
Deposits in Surplus Money Investment Fund	2,754	4,127	—
Receivables	—	—	—
Due From Other Funds	229	76	39
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,154	\$ 4,349	\$ 1,323
LIABILITIES			
Accounts Payable	\$ 2	\$ —	\$ —
Due To Other Funds	197	81	33
Due To Other Governments	—	—	—
Advance Collections	140	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	339	81	33
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,702	4,168	1,251
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,702	4,168	1,251
Adjustments to Fund Balance			
Deferred Payroll	110	74	39
Reserved for Encumbrances	3	26	—
Total Fund Balance (Deficit) - Adjusted	2,815	4,268	1,290
Total Liabilities and Fund Balance	\$ 3,154	\$ 4,349	\$ 1,323

Charity Bingo Mitigation Fund (3132)	Child Health and Safety Fund (0279)	Child Performer Services Permit Fund (3242)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)
\$ 2	\$ 76	\$ 254	\$ 740	\$ 204,625	\$ —	\$ 51
—	4,638	—	82,331	139,608	24,735	8,897
—	—	—	797	2,301	—	50
—	1,942	—	649	160	13	91
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2	\$ 6,656	\$ 254	\$ 84,517	\$ 346,694	\$ 24,748	\$ 9,089
\$ —	\$ 29	\$ —	\$ 97	\$ —	\$ 54	\$ —
—	12	83	72	—	—	—
—	—	—	—	—	74	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	41	83	169	—	128	—
—	—	—	—	30,436	—	—
—	—	—	—	—	—	—
2	6,328	171	72,696	316,258	24,406	9,002
—	—	—	—	—	—	—
2	6,328	171	72,696	346,694	24,406	9,002
—	—	—	328	—	—	87
—	287	—	11,324	—	214	—
2	6,615	171	84,348	346,694	24,620	9,089
\$ 2	\$ 6,656	\$ 254	\$ 84,517	\$ 346,694	\$ 24,748	\$ 9,089

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2014

(Amounts in thousands)

	Cigarette and Tobacco Products Surtax Fund		
	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 22,380	\$ 39	\$ —
Deposits in Surplus Money Investment Fund	1,159	69,950	10,887
Receivables	21,018	—	—
Due From Other Funds	1,068	9,838	19,577
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 45,625	\$ 79,827	\$ 30,464
LIABILITIES			
Accounts Payable	\$ —	\$ 19,319	\$ —
Due To Other Funds	45,274	103	—
Due To Other Governments	—	13,049	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	45,274	32,471	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	134	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	7,198	30,464
Unreserved-Undesignated	(12)	—	—
Total Fund Balance (Deficit) - Unadjusted	(12)	7,332	30,464
Adjustments to Fund Balance			
Deferred Payroll	363	225	—
Reserved for Encumbrances	—	39,799	—
Total Fund Balance (Deficit) - Adjusted	351	47,356	30,464
Total Liabilities and Fund Balance	\$ 45,625	\$ 79,827	\$ 30,464

Cigarette and Tobacco Products Surtax Fund

Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clean Energy Job Creation Fund (8080)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)
\$ —	\$ 1	\$ 1	\$ —	\$ 238,304	\$ 441	\$ 1
—	4,468	17,221	18,232	—	18,528	12
—	—	—	—	85	19	—
4,530	2,318	2,332	11,560	155	442	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,530	\$ 6,787	\$ 19,554	\$ 29,792	\$ 238,544	\$ 19,430	\$ 13
\$ —	\$ —	\$ 15,490	\$ 587	\$ 25	\$ 16	\$ —
3,438	3,711	60	6,454	778	43	—
—	—	—	—	129	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,438	3,711	15,550	7,041	932	59	—
—	—	—	—	226,145	—	—
—	—	—	—	—	—	—
1,092	2,690	1,010	22,408	946	18,353	13
—	—	—	—	—	—	—
1,092	2,690	1,010	22,408	227,091	18,353	13
—	31	59	76	153	431	—
—	355	2,935	267	10,368	587	—
1,092	3,076	4,004	22,751	237,612	19,371	13
\$ 4,530	\$ 6,787	\$ 19,554	\$ 29,792	\$ 238,544	\$ 19,430	\$ 13

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	Construction Management Education Account (0093)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,217	\$ 4,013	\$ 6
Deposits in Surplus Money Investment Fund	—	—	32
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,217	\$ 4,013	\$ 38
LIABILITIES			
Accounts Payable	\$ 2	\$ 65	\$ —
Due To Other Funds	—	10	—
Due To Other Governments	—	—	—
Advance Collections	—	—	5
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2	75	5
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	946	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,714	3,924	33
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,660	3,924	33
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	555	14	—
Total Fund Balance (Deficit) - Adjusted	3,215	3,938	33
Total Liabilities and Fund Balance	\$ 3,217	\$ 4,013	\$ 38

Consumer Affairs Fund		Contingent Fund	Continuing Care	Contractors'	Corrections	Court Facilities
Certification	Consumer	of the Medical	Provider Fee	License	Training	Trust
Account	Affairs	Board of	Fund	Fund	Fund	Trust
(0166)	Fund	California	(0163)	(0735)	(0170)	Fund
(0166)	(0702)	(0758)	(0163)	(0735)	(0170)	(3066)
\$ 67	\$ 1,465	\$ 12,262	\$ 94	\$ 5,725	\$ 4,855	\$ 3,649
1,299	26,427	20,534	1,959	30,488	—	31,149
—	224	—	—	2	1	1,639
63	37,228	6,010	57	3,264	1,918	19
—	—	—	—	—	—	7,633
1	2,783	27	—	22	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,430	\$ 68,127	\$ 38,833	\$ 2,110	\$ 39,501	\$ 6,774	\$ 44,089
\$ —	\$ 15,936	\$ 12	\$ —	\$ 39	\$ 259	\$ 14,226
200	42,028	516	40	5,187	18	6
—	37	—	—	—	—	—
—	—	6,496	—	4,396	—	10,744
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	773	5	—	—	—	—
200	58,774	7,029	40	9,622	277	24,976
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,167	2,136	28,153	1,835	26,387	6,331	8,133
—	—	—	—	—	—	—
1,167	2,136	28,153	1,835	26,387	6,331	8,133
63	4,207	1,987	56	2,517	166	—
—	3,010	1,664	179	975	—	10,980
1,230	9,353	31,804	2,070	29,879	6,497	19,113
\$ 1,430	\$ 68,127	\$ 38,833	\$ 2,110	\$ 39,501	\$ 6,774	\$ 44,089

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 730	\$ 110	\$ 2,008
Deposits in Surplus Money Investment Fund	—	1,242	3,304
Receivables	20	—	7
Due From Other Funds	—	42	285
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 750	\$ 1,394	\$ 5,604
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	311	104	219
Due To Other Governments	—	—	—
Advance Collections	1	113	1,988
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	312	217	2,207
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	438	1,134	3,245
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	438	1,134	3,245
Adjustments to Fund Balance			
Deferred Payroll	—	41	2
Reserved for Encumbrances	—	2	150
Total Fund Balance (Deficit) - Adjusted	438	1,177	3,397
Total Liabilities and Fund Balance	\$ 750	\$ 1,394	\$ 5,604

* Amounts exist in this fund but do not appear because of rounding.

						Department of Food and Agriculture Fund (Continued on next page)
CURES Fund (3252)	Dam Safety Fund (3057)	Davis-Dowlig Account (3210)	Deaf and Disabled Tele- communications Program Administrative Committee Fund (0483)	Deficit Recovery Bond Retirement Sinking Fund Subaccount (3090)	Delinquent Tax Collection Fund (0167)	Agricultural Biomass Utilization Account * (3021)
\$ 511	\$ 14,321	\$ 12,122	\$ 87	\$ —	\$ —	\$ —
—	—	—	31,554	—	—	—
—	442	—	2,118	—	—	—
—	675	—	86	57,666	22	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 511	\$ 15,438	\$ 12,122	\$ 33,845	\$ 57,666	\$ 22	\$ —
\$ —	\$ 29	\$ 7,670	\$ 5,898	\$ —	\$ —	\$ —
—	1,114	—	125	—	22	—
—	—	—	—	—	—	—
202	11,800	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
202	12,943	7,670	6,023	—	22	—
—	—	4,454	—	—	—	—
—	—	—	—	—	—	—
309	1,659	—	8,232	57,666	—	—
—	—	(2)	—	—	—	—
309	1,659	4,452	8,232	57,666	—	—
—	675	—	69	—	—	—
—	161	—	19,521	—	—	—
309	2,495	4,452	27,822	57,666	—	—
\$ 511	\$ 15,438	\$ 12,122	\$ 33,845	\$ 57,666	\$ 22	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Department of Food and Agriculture Fund
(Continued from previous page)

	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 3,516
Deposits in Surplus Money Investment Fund	2,395	48	73,765
Receivables	—	—	3,715
Due From Other Funds	1	4	24,741
Due From Other Governments	—	—	19
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,397	\$ 52	\$ 105,756
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 91
Due To Other Funds	93	1	6,597
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	9,326
Total Liabilities	93	1	16,014
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	84,104
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,230	51	—
Unreserved-Undesignated	—	—	(8,352)
Total Fund Balance (Deficit) - Unadjusted	2,230	51	75,752
Adjustments to Fund Balance			
Deferred Payroll	—	—	2,906
Reserved for Encumbrances	74	—	11,084
Total Fund Balance (Deficit) - Adjusted	2,304	51	89,742
Total Liabilities and Fund Balance	\$ 2,397	\$ 52	\$ 105,756

Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disability Access and Education Revolving Fund (3245)	Disaster Assistance Fund Earthquake Emergency Investigations Account (0257)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)
\$ 154	\$ 18	\$ —	\$ 497	\$ 45	\$ 1	\$ 33
30,228	982	3,340	—	—	—	276
7	3,668	—	—	—	—	—
3,446	27	2	9	—	—	8
—	—	—	—	—	—	—
57	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 33,892	\$ 4,695	\$ 3,342	\$ 506	\$ 45	\$ 1	\$ 317
\$ 423	\$ 2,604	\$ —	\$ —	\$ —	\$ —	\$ —
184	24	—	176	—	—	46
6,146	—	—	—	—	—	—
—	—	—	—	—	—	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,753	2,628	—	176	—	—	60
—	—	—	—	—	—	—
—	—	—	—	—	—	—
16,596	2,034	3,342	321	45	1	249
—	—	—	—	—	—	—
16,596	2,034	3,342	321	45	1	249
2,984	26	—	9	—	—	6
7,559	7	—	—	—	—	2
27,139	2,067	3,342	330	45	1	257
\$ 33,892	\$ 4,695	\$ 3,342	\$ 506	\$ 45	\$ 1	\$ 317

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 33	\$ 79
Deposits in Surplus Money Investment Fund	11,764	—	3,478
Receivables	—	92	2
Due From Other Funds	4,019	11	64
Due From Other Governments	17,213	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 32,997	\$ 136	\$ 3,623
LIABILITIES			
Accounts Payable	\$ 1,236	\$ 5	\$ —
Due To Other Funds	778	5	29
Due To Other Governments	7	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,021	10	29
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	25,378	109	3,380
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	25,378	109	3,380
Adjustments to Fund Balance			
Deferred Payroll	3,025	11	61
Reserved for Encumbrances	2,573	6	153
Total Fund Balance (Deficit) - Adjusted	30,976	126	3,594
Total Liabilities and Fund Balance	\$ 32,997	\$ 136	\$ 3,623

Driver Training Penalty Assessment Fund (0178)	Driving-Under-the- Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele- communication Fund (0349)	Electric Program Investment Charge Fund (3211)	Electrician Certification Fund (3002)
\$ 4,018	\$ 415	\$ 115	\$ 1,431	\$ 352	\$ 1	\$ 26
—	—	5,207	—	—	24,093	7,522
—	—	7	—	—	—	—
5,612	62	353	—	1,240	417	46
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,630	\$ 477	\$ 5,682	\$ 1,431	\$ 1,592	\$ 24,511	\$ 7,594
\$ —	\$ —	\$ 1	\$ —	\$ —	\$ —	\$ —
4,737	85	—	—	—	1,737	263
—	—	—	—	—	—	—
—	—	—	—	—	2,916	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,737	85	1	—	—	4,653	263
—	—	—	—	—	182,405	—
—	—	—	—	—	—	—
4,824	219	5,299	1,431	1,592	—	6,703
—	—	—	—	—	(162,953)	—
4,824	219	5,299	1,431	1,592	19,452	6,703
69	62	290	—	—	405	42
—	111	92	—	—	1	586
4,893	392	5,681	1,431	1,592	19,858	7,331
\$ 9,630	\$ 477	\$ 5,682	\$ 1,431	\$ 1,592	\$ 24,511	\$ 7,594

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Electronic and Appliance Repair Fund (0325)	Elevator Safety Account (0452)	Emergency Food Assistance Program Fund (0122)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 499	\$ 341	\$ —
Deposits in Surplus Money Investment Fund	2,226	29,821	674
Receivables	—	2,269	—
Due From Other Funds	148	1,946	4
Due From Other Governments	—	—	—
Prepaid Expenses	1	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,874	\$ 34,377	\$ 678
LIABILITIES			
Accounts Payable	\$ 5	\$ —	\$ 43
Due To Other Funds	154	250	—
Due To Other Governments	—	—	—
Advance Collections	236	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	395	250	43
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,365	32,209	442
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,365	32,209	442
Adjustments to Fund Balance			
Deferred Payroll	76	1,290	—
Reserved for Encumbrances	38	628	193
Total Fund Balance (Deficit) - Adjusted	2,479	34,127	635
Total Liabilities and Fund Balance	\$ 2,874	\$ 34,377	\$ 678

Emergency Medical Air Transportation Act Fund (3168)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Emergency Medical Technician Certification Fund (3137)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy Facility License and Compliance Fund (3062)
\$ 1	\$ 54	\$ 5	\$ —	\$ —	\$ 767	\$ 2
19,529	2,074	23	528	10,418	39,603	12,625
—	—	—	—	—	71,696	—
13	86	35	196	1,885	3,116	73
—	113	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,235	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 19,543	\$ 2,327	\$ 63	\$ 724	\$ 12,303	\$ 116,417	\$ 12,700
\$ —	\$ —	\$ —	\$ 3	\$ —	\$ 70	\$ 66
—	3	50	139	10,487	83,139	220
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	19,597	—
—	3	50	142	10,487	102,806	286
—	—	—	—	—	—	—
—	—	—	—	—	—	—
19,543	2,201	—	524	—	11,186	10,972
—	—	—	—	—	—	—
19,543	2,201	—	524	—	11,186	10,972
—	85	13	57	928	1,506	66
—	38	—	1	888	919	1,376
19,543	2,324	13	582	1,816	13,611	12,414
\$ 19,543	\$ 2,327	\$ 63	\$ 724	\$ 12,303	\$ 116,417	\$ 12,700

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Energy Resources Surcharge Fund (0186)	Enterprise Zone Fund (3165)	Entertainment Work Permit Fund (3204)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 35	\$ 59	\$ 350
Deposits in Surplus Money Investment Fund	—	5,020	—
Receivables	16,088	—	—
Due From Other Funds	—	101	4
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 16,123	\$ 5,180	\$ 354
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	16,130	—	23
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	16,130	—	23
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	5,099	317
Unreserved-Undesignated	(7)	—	—
Total Fund Balance (Deficit) - Unadjusted	(7)	5,099	317
Adjustments to Fund Balance			
Deferred Payroll	—	65	4
Reserved for Encumbrances	—	16	10
Total Fund Balance (Deficit) - Adjusted	(7)	5,180	331
Total Liabilities and Fund Balance	\$ 16,123	\$ 5,180	\$ 354

Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)	Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)	Equality in Prevention and Services for Domestic Abuse Fund (3112)
\$ 1	\$ 1	\$ 49	\$ 1	\$ —	\$ —	\$ 159
40,630	2,037	742	147	181	75	—
—	—	697	—	—	—	—
37	1	158	—	—	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,000	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 42,668	\$ 2,039	\$ 1,646	\$ 148	\$ 181	\$ 75	\$ 162
\$ 273	\$ —	\$ 1	\$ —	\$ —	\$ —	\$ 8
317	58	60	—	—	—	—
62	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
652	58	61	—	—	—	8
22,519	—	—	—	—	376	—
—	—	—	—	—	—	—
—	1,926	1,362	148	181	—	130
(1,832)	—	—	—	—	(301)	—
20,687	1,926	1,362	148	181	75	130
14	—	157	—	—	—	—
21,315	55	66	—	—	—	24
42,016	1,981	1,585	148	181	75	154
\$ 42,668	\$ 2,039	\$ 1,646	\$ 148	\$ 181	\$ 75	\$ 162

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Expedited Site Remediation Trust Fund (0456)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (0191)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 4,623	\$ 40
Deposits in Surplus Money Investment Fund	2,771	—	6,029
Receivables	—	172	—
Due From Other Funds	—	988	44
Due From Other Governments	—	36	55
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,772	\$ 5,819	\$ 6,168
LIABILITIES			
Accounts Payable	\$ —	\$ 175	\$ 168
Due To Other Funds	—	357	73
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	101	41
Total Liabilities	—	633	282
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	959
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,772	3,301	4,841
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,772	3,301	5,800
Adjustments to Fund Balance			
Deferred Payroll	—	986	40
Reserved for Encumbrances	—	899	46
Total Fund Balance (Deficit) - Adjusted	2,772	5,186	5,886
Total Liabilities and Fund Balance	\$ 2,772	\$ 5,819	\$ 6,168

Satellite Wagering Account (0192)	Fair Employment and Housing Enforcement and Litigation Fund (3246)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)	Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)
\$ —	\$ 979	\$ 1	\$ 1	\$ —	\$ 980	\$ —
—	—	4,236	3,064	19	13,624	10,783
—	—	—	333	—	318	742
—	—	586	96	—	852	89
—	—	—	—	—	—	—
—	—	—	—	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 979	\$ 4,823	\$ 3,494	\$ 19	\$ 15,775	\$ 11,614
\$ —	\$ —	\$ 385	\$ 9	\$ —	\$ —	\$ 31
—	—	946	225	—	5,019	123
—	—	5	—	—	—	—
—	—	—	—	—	42	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,336	234	—	5,061	154
15,862	—	—	—	—	—	—
—	—	—	—	—	—	—
—	979	2,709	3,132	19	10,475	11,348
(15,862)	—	—	—	—	—	—
—	979	2,709	3,132	19	10,475	11,348
—	—	548	95	—	6	83
—	—	230	33	—	233	29
—	979	3,487	3,260	19	10,714	11,460
\$ —	\$ 979	\$ 4,823	\$ 3,494	\$ 19	\$ 15,775	\$ 11,614

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2014

(Amounts in thousands)

	Fish and Game Preservation Fund		
	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3	\$ —	\$ 89,495
Deposits in Surplus Money Investment Fund	1,243,035	2,332	—
Receivables	—	—	2,166
Due From Other Funds	43,282	2	34,387
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	730
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,286,320	\$ 2,334	\$ 126,778
LIABILITIES			
Accounts Payable	\$ 637,067	\$ —	\$ 8,405
Due To Other Funds	3,616	1	9,030
Due To Other Governments	—	—	58
Advance Collections	—	—	2,032
Deposits	—	—	349
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	640,683	1	19,874
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	6,308
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	645,637	2,332	82,250
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	645,637	2,332	88,558
Adjustments to Fund Balance			
Deferred Payroll	—	1	6,152
Reserved for Encumbrances	—	—	12,194
Total Fund Balance (Deficit) - Adjusted	645,637	2,333	106,904
Total Liabilities and Fund Balance	\$ 1,286,320	\$ 2,334	\$ 126,778

Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)
\$ 1	\$ —	\$ 2	\$ 221	\$ —	\$ 3,310	\$ 746
537	9,533	489	8,933	12	—	—
—	—	—	12	—	—	—
19	5	—	480	—	51	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 557	\$ 9,538	\$ 491	\$ 9,646	\$ 12	\$ 3,361	\$ 746
\$ —	\$ —	\$ —	\$ 9	\$ —	\$ 29	\$ —
74	—	—	2	—	2,349	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
74	—	—	11	—	2,378	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
426	9,538	491	9,038	12	923	662
—	—	—	—	—	—	—
426	9,538	491	9,038	12	923	662
18	—	—	455	—	—	—
39	—	—	142	—	60	84
483	9,538	491	9,635	12	983	746
\$ 557	\$ 9,538	\$ 491	\$ 9,646	\$ 12	\$ 3,361	\$ 746

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 77	\$ 2	\$ 4,943
Deposits in Surplus Money Investment Fund	4,347	98,334	3,319
Receivables	—	7	27,762
Due From Other Funds	136	163	857
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,560	\$ 98,506	\$ 36,881
LIABILITIES			
Accounts Payable	\$ —	\$ 91,500	\$ 20,561
Due To Other Funds	61	—	647
Due To Other Governments	—	—	472
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	61	91,500	21,680
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	3,293	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	4,266	3,119	2,076
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	4,266	6,412	2,076
Adjustments to Fund Balance			
Deferred Payroll	131	40	856
Reserved for Encumbrances	102	554	12,269
Total Fund Balance (Deficit) - Adjusted	4,499	7,006	15,201
Total Liabilities and Fund Balance	\$ 4,560	\$ 98,506	\$ 36,881

Geology and Geophysics Account (0205)	Graphic Design License Plate Account (0078)	Greenhouse Gas Reduction Fund (3228)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)	Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle-Deserted Well Abatement Fund (0275)
\$ 144	\$ —	\$ —	\$ 1	\$ 51,451	\$ 1	\$ 1
1,360	1,795	234,516	162	—	10,926	222
—	—	—	—	—	—	—
34	201	159	10	9,649	1,474	6
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,538	\$ 1,996	\$ 234,675	\$ 173	\$ 61,100	\$ 12,401	\$ 229
\$ 2	\$ 65	\$ —	\$ —	\$ 945	\$ —	\$ —
276	7	22,595	33	122	68	15
—	—	—	—	85	—	—
102	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
380	72	22,595	33	1,152	68	15
—	—	39,950	—	83,318	38	—
—	—	—	—	—	—	—
990	837	163,836	128	—	9,895	208
—	—	—	—	(50,329)	—	—
990	837	203,786	128	32,989	9,933	208
31	38	37	10	44	762	5
137	1,049	8,257	2	26,915	1,638	1
1,158	1,924	212,080	140	59,948	12,333	214
\$ 1,538	\$ 1,996	\$ 234,675	\$ 173	\$ 61,100	\$ 12,401	\$ 229

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)	Heritage Enrichment Resource Fund (3170)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,732	\$ 887	\$ 114
Deposits in Surplus Money Investment Fund	—	2,111	—
Receivables	—	2,119	—
Due From Other Funds	—	1,216	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,732	\$ 6,333	\$ 114
LIABILITIES			
Accounts Payable	\$ —	\$ 22	\$ —
Due To Other Funds	—	—	2
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	22	2
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,732	3,792	112
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,732	3,792	112
Adjustments to Fund Balance			
Deferred Payroll	—	995	—
Reserved for Encumbrances	—	1,524	—
Total Fund Balance (Deficit) - Adjusted	1,732	6,311	112
Total Liabilities and Fund Balance	\$ 1,732	\$ 6,333	\$ 114

High Polluter Repair or Removal Account			Home Furnishings and Thermal Insulation Fund (0752)	Horse Racing Fund (3153)	Hospital Building Fund (0121)	Hospital Quality Assurance Revenue Fund (3158)
Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)				
\$ 1	\$ 670	\$ —	\$ 655	\$ 62	\$ 231	\$ 1
15,947	18,949	1,981	3,181	2,439	41,257	192,355
—	—	—	—	353	11,144	—
2,121	5,800	63	185	346	5,634	97
—	—	—	—	—	—	—
—	1	—	1	21	272	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	43	—	—
\$ 18,069	\$ 25,420	\$ 2,044	\$ 4,022	\$ 3,264	\$ 58,538	\$ 192,453
\$ —	\$ 1,447	\$ —	\$ 5	\$ 455	\$ 1,680	\$ —
3,343	—	—	385	116	509	77
—	—	—	—	243	24	—
—	—	—	152	—	3,082	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	72	4	—
3,343	1,447	—	542	886	5,299	77
4,750	—	—	—	—	—	565,764
—	—	—	—	—	—	—
7,307	22,712	1,068	3,260	1,704	47,966	—
—	—	—	—	—	—	(373,656)
12,057	22,712	1,068	3,260	1,704	47,966	192,108
31	324	—	172	345	2,880	16
2,638	937	976	48	329	2,393	252
14,726	23,973	2,044	3,480	2,378	53,239	192,376
\$ 18,069	\$ 25,420	\$ 2,044	\$ 4,022	\$ 3,264	\$ 58,538	\$ 192,453

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Relations Construction Industry Enforcement Fund * (0216)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 330	\$ 13	\$ —
Deposits in Surplus Money Investment Fund	10,293	20	—
Receivables	11,676	—	—
Due From Other Funds	471	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 22,770	\$ 33	\$ —
LIABILITIES			
Accounts Payable	\$ 384	\$ —	\$ —
Due To Other Funds	1,023	—	—
Due To Other Governments	2	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,409	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	98	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	15,832	33	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	15,930	33	—
Adjustments to Fund Balance			
Deferred Payroll	175	—	—
Reserved for Encumbrances	5,256	—	—
Total Fund Balance (Deficit) - Adjusted	21,361	33	—
Total Liabilities and Fund Balance	\$ 22,770	\$ 33	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Integrated Waste Management Fund

Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)	Carpet Stewardship Account (3195)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account	
					Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)
\$ 205	\$ 3,644	\$ 396	\$ 293	\$ 3,827	\$ 22	\$ 130
12,457	17,277	—	—	91,519	23,037	13,705
408	19,245	65	58	3,703	11,273	—
95	10,651	9	16	1,648	2,071	143
—	—	—	—	—	14	—
—	665	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 13,165	\$ 51,482	\$ 470	\$ 367	\$ 100,697	\$ 36,417	\$ 13,978
\$ 330	\$ 4,186	\$ —	\$ —	\$ 21,089	\$ 35	\$ 1,120
75	2,687	89	95	714	3,506	65
—	—	—	—	—	144	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3	—	—	—	—	—
405	6,876	89	95	21,803	3,685	1,185
—	—	—	—	—	181	—
—	—	—	—	—	—	—
11,787	13,701	372	256	77,175	25,562	12,214
—	—	—	—	—	—	—
11,787	13,701	372	256	77,175	25,743	12,214
88	9,923	9	16	563	1,737	31
885	20,982	—	—	1,156	5,252	548
12,760	44,606	381	272	78,894	32,732	12,793
\$ 13,165	\$ 51,482	\$ 470	\$ 367	\$ 100,697	\$ 36,417	\$ 13,978

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Internal Health Information Integrity Quality Improvement Account (3151)	Labor and Workforce Development Fund (3078)	Labor Enforcement and Compliance Fund (3152)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 11,764	\$ 60
Deposits in Surplus Money Investment Fund	12	—	31,474
Receivables	—	—	342
Due From Other Funds	2	273	5,271
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 14	\$ 12,037	\$ 37,147
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	4	454	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	4	454	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	7	10,013	32,330
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	7	10,013	32,330
Adjustments to Fund Balance			
Deferred Payroll	—	155	2,393
Reserved for Encumbrances	3	1,415	2,424
Total Fund Balance (Deficit) - Adjusted	10	11,583	37,147
Total Liabilities and Fund Balance	\$ 14	\$ 12,037	\$ 37,147

* Fund balance exists due to timing factor.

Local Revenue Fund (Continued on next page)						
Sales Tax Account (Continued on next page)						
Lead-Related Construction Fund (3155)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund * (0330)	CalWORKS Maintenance of Effort Subaccount (3200)	Child Poverty and Family Supplemental Support Subaccount (3249)
\$ 1,002	\$ 8	\$ 70	\$ —	\$ 1	\$ —	\$ —
—	251	206	1,203	—	—	—
—	—	—	—	2,009	—	—
5	—	39	78	410,600	99,033	60,681
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,007	\$ 259	\$ 315	\$ 1,281	\$ 412,610	\$ 99,033	\$ 60,681
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	74	10	404,075	—	—
—	—	—	—	—	99,033	60,681
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2	74	10	404,075	99,033	60,681
—	—	—	—	—	—	—
—	—	—	—	—	—	—
992	257	231	1,090	8,481	—	—
—	—	—	—	—	—	—
992	257	231	1,090	8,481	—	—
—	—	—	5	54	—	—
15	—	10	176	—	—	—
1,007	257	241	1,271	8,535	—	—
\$ 1,007	\$ 259	\$ 315	\$ 1,281	\$ 412,610	\$ 99,033	\$ 60,681

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)

Sales Tax Account
(Continued from previous page)

	Family Support Subaccount (3248)	Health Subaccount (0353)	Mental Health Subaccount (0351)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 214,745	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	9	46
Receivables	—	—	—
Due From Other Funds	—	49,859	196,108
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 214,745	\$ 49,868	\$ 196,154
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	9	37,013
Due To Other Governments	214,745	49,859	159,141
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	214,745	49,868	196,154
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	—	—	—
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 214,745	\$ 49,868	\$ 196,154

Local Revenue Fund
(Continued on next page)

Sales Tax Growth Account						
Sales Tax Account (0331)	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)	General Growth Subaccount (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1
228,813	18,138	—	—	—	—	26,839
—	—	—	—	—	—	—
354,189	227,290	17,670	35,542	158,720	201,461	3,443
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 583,003	\$ 245,428	\$ 17,670	\$ 35,542	\$ 158,720	\$ 201,461	\$ 30,283
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
583,003	—	—	—	60,681	201,461	—
—	245,428	17,670	35,542	98,039	—	30,283
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
583,003	245,428	17,670	35,542	158,720	201,461	30,283
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 583,003	\$ 245,428	\$ 17,670	\$ 35,542	\$ 158,720	\$ 201,461	\$ 30,283

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		Local Revenue Fund 2011 Law Enforcement Services Account
	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Community Corrections Subaccount (3223)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	89,774	—	—
Receivables	—	—	—
Due From Other Funds	37,136	126,910	124,414
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 126,910	\$ 126,910	\$ 124,414
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	126,910	5,111	—
Due To Other Governments	—	121,799	124,414
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	126,910	126,910	124,414
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	—	—	—
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 126,910	\$ 126,910	\$ 124,414

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account
(Continued on next page)

District Attorney and Public Defender Subaccount (3224)	Enhancing Law Enforcement Activities Subaccount		Juvenile Justice Subaccount			
	Enhancing Law Enforcement Activities Growth Special Account (3231)	Enhancing Law Enforcement Activities Subaccount (3222)	Juvenile Justice Subaccount (3225)	Juvenile Reentry Grant Special Account (3226)	Youthful Offender Block Grant Special Account (3227)	Law Enforcement Services Account (3215)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,240	24,640	81,374	24,741	1,365	23,375	224,774
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,240	\$ 24,640	\$ 81,374	\$ 24,741	\$ 1,365	\$ 23,375	\$ 224,774
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	24,741	—	—	224,774
2,240	24,640	81,374	—	1,365	23,375	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,240	24,640	81,374	24,741	1,365	23,375	224,774
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,240	\$ 24,640	\$ 81,374	\$ 24,741	\$ 1,365	\$ 23,375	\$ 224,774

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Local Revenue Fund 2011
(Continued from previous page)

	Law Enforcement Services Account	Trial Court Security Subaccount (3221)	Local Revenue Fund 2011 * (3171)	Mental Health Account (3179)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 524,639	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	73,379	605,095	187,034	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 73,379	\$ 1,129,734	\$ 187,034	\$ —
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	1,091,048	187,034	—
Due To Other Governments	73,379	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Interfund Loans Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	73,379	1,091,048	187,034	—
FUND BALANCE				
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—	—
Other Reserves	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	38,686	—	—
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	—	38,686	—	—
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Reserved for Encumbrances	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	—	38,686	—	—
Total Liabilities and Fund Balance	\$ 73,379	\$ 1,129,734	\$ 187,034	\$ —

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

Sales and Use Tax Growth Account
(Continued on next page)

Law Enforcement Services Growth Subaccount

(Continued on next page)

Community Corrections Growth Special Account (3233)	District Attorney and Public Defender Growth Special Account (3232)	Juvenile Justice Growth Special Account (3230)	Law Enforcement Services Growth Subaccount (3220)	Trial Court Security Growth Special Account (3234)	Sales and Use Tax Growth Account (3229)	Behavioral Health Services Growth Special Account (3235)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
73,188	4,879	9,758	97,584	9,758	278,812	60,149
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 73,188	\$ 4,879	\$ 9,758	\$ 97,584	\$ 9,758	\$ 278,812	\$ 60,149
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	97,584	—	278,812	—
73,188	4,879	9,758	—	9,758	—	60,149
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
73,188	4,879	9,758	97,584	9,758	278,812	60,149
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 73,188	\$ 4,879	\$ 9,758	\$ 97,584	\$ 9,758	\$ 278,812	\$ 60,149

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Local Revenue Fund 2011
(Continued from previous page)

Sales and Use Tax Growth Account (Continued from previous page)	Support Services Account
Support Services Growth Subaccount (Continued from previous page)	Behavioral Health Subaccount

Protective Services Growth Special Account (3236)	Support Services Growth Subaccount (3218)	Behavioral Health Subaccount (3217)
--	--	--

ASSETS

Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	112,017	181,227	93,717
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 112,017	\$ 181,227	\$ 93,717

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	181,227	851
Due To Other Governments	112,017	—	92,866
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	112,017	181,227	93,717

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	—	—	—
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 112,017	\$ 181,227	\$ 93,717

Women and Children's Residential Treatment Services Special Account (3239)	Protective Services Subaccount (3216)	Support Services Account (3214)	Long-Term Care Quality Assurance Fund (3213)	Low Income Health Program MCE Out-of-Network Emergency Care Services Fund (3201)	Major Risk Medical Insurance Fund (0313)	Managed Care Administrative Fines and Penalties Fund (3133)
\$ —	\$ —	\$ —	\$ 23,483	\$ —	\$ 71,634	\$ —
—	—	—	—	12,170	—	1,293
—	—	—	26	—	2	—
851	306,711	400,428	—	9	600	1
—	—	—	—	—	—	—
—	—	—	—	—	83	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 851	\$ 306,711	\$ 400,428	\$ 23,509	\$ 12,179	\$ 72,319	\$ 1,294
\$ —	\$ —	\$ 400,428	\$ —	\$ —	\$ 20,774	\$ —
—	—	—	—	—	185	—
851	306,711	—	—	—	—	—
—	—	—	—	—	7	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
851	306,711	400,428	—	—	20,966	—
—	—	—	—	229,662	—	—
—	—	—	—	—	—	—
—	—	—	23,509	—	51,353	1,294
—	—	—	—	(217,483)	—	—
—	—	—	23,509	12,179	51,353	1,294
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	23,509	12,179	51,353	1,294
\$ 851	\$ 306,711	\$ 400,428	\$ 23,509	\$ 12,179	\$ 72,319	\$ 1,294

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2014

(Amounts in thousands)

	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Medical Marijuana Program Fund (3074)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 800	\$ 5,073	\$ 29
Deposits in Surplus Money Investment Fund	29,265	—	133
Receivables	736	447	55
Due From Other Funds	4,041	159	4
Due From Other Governments	—	—	—
Prepaid Expenses	58	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	11	—	—
Total Assets	\$ 34,911	\$ 5,679	\$ 221
LIABILITIES			
Accounts Payable	\$ 258	\$ —	\$ 1
Due To Other Funds	370	205	17
Due To Other Governments	—	—	—
Advance Collections	920	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	2	—	—
Total Liabilities	1,550	205	18
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	212	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	23,069	4,249	195
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	23,281	4,249	195
Adjustments to Fund Balance			
Deferred Payroll	2,168	136	4
Reserved for Encumbrances	7,912	1,089	4
Total Fund Balance (Deficit) - Adjusted	33,361	5,474	203
Total Liabilities and Fund Balance	\$ 34,911	\$ 5,679	\$ 221

							Mine Reclamation Account	
Medical Waste Management Fund (0074)	Mental Health Facility Licensing Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)	Missing Children Reward Fund (0113)		
\$ 33	\$ 342	\$ 1	\$ 76	\$ 1	\$ 436	\$ 3		
2,789	—	851	299,766	3,133	1,814	—		
—	—	62	2	—	56	—		
186	—	27	499,727	35	397	—		
—	—	—	—	—	—	—		
—	—	—	16	—	—	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
\$ 3,008	\$ 342	\$ 941	\$ 799,587	\$ 3,169	\$ 2,703	\$ 3		
\$ —	\$ —	\$ 37	\$ 5,103	\$ —	\$ —	\$ —		
19	334	3	671	61	4	—		
—	—	—	165,110	—	—	—		
—	—	—	—	1	435	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
19	334	40	170,884	62	439	—		
—	—	—	261,492	—	—	—		
—	—	—	—	—	—	—		
2,769	7	320	318,041	2,492	2,081	3		
—	—	—	—	—	—	—		
2,769	7	320	579,533	2,492	2,081	3		
184	—	6	674	32	129	—		
36	1	575	48,496	583	54	—		
2,989	8	901	628,703	3,107	2,264	3		
\$ 3,008	\$ 342	\$ 941	\$ 799,587	\$ 3,169	\$ 2,703	\$ 3		

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Missing Persons DNA Database Fund (3016)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2,143	\$ 1
Deposits in Surplus Money Investment Fund	2,310	10,710	3,167
Receivables	—	27	—
Due From Other Funds	102	2,163	1,049
Due From Other Governments	599	—	—
Prepaid Expenses	—	267	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,011	\$ 15,310	\$ 4,217
LIABILITIES			
Accounts Payable	\$ 50	\$ 871	\$ —
Due To Other Funds	337	1,699	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	1,869	—
Total Liabilities	387	4,439	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,227	9,381	3,580
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,227	9,381	3,580
Adjustments to Fund Balance			
Deferred Payroll	101	991	510
Reserved for Encumbrances	296	499	127
Total Fund Balance (Deficit) - Adjusted	2,624	10,871	4,217
Total Liabilities and Fund Balance	\$ 3,011	\$ 15,310	\$ 4,217

Narcotic Treatment Program Licensing Trust Fund (0243)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)
\$ 1,745	\$ 64	\$ —	\$ 1,128	\$ 128	\$ 1	\$ 804
—	549	454	—	—	241	—
5	—	—	—	—	—	—
54	9	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,804	\$ 622	\$ 454	\$ 1,128	\$ 128	\$ 242	\$ 804
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3	\$ —
38	27	—	—	—	2	—
—	—	—	—	—	—	—
11	3	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
49	30	—	—	—	5	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,697	576	454	1,128	128	237	804
—	—	—	—	—	—	—
1,697	576	454	1,128	128	237	804
54	9	—	—	—	—	—
4	7	—	—	—	—	—
1,755	592	454	1,128	128	237	804
\$ 1,804	\$ 622	\$ 454	\$ 1,128	\$ 128	\$ 242	\$ 804

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 122	\$ —
Deposits in Surplus Money Investment Fund	38,472	3,213	1,212
Receivables	146	—	—
Due From Other Funds	3,680	62	226
Due From Other Governments	210	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 42,510	\$ 3,397	\$ 1,438
LIABILITIES			
Accounts Payable	\$ —	\$ 2	\$ —
Due To Other Funds	—	282	—
Due To Other Governments	—	—	1,438
Advance Collections	—	126	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	410	1,438
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	37,310	2,925	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	37,310	2,925	—
Adjustments to Fund Balance			
Deferred Payroll	2,747	57	—
Reserved for Encumbrances	2,453	5	—
Total Fund Balance (Deficit) - Adjusted	42,510	2,987	—
Total Liabilities and Fund Balance	\$ 42,510	\$ 3,397	\$ 1,438

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Off-Highway Vehicle Trust Fund		Oil, Gas, and Geothermal Administrative Fund				
Conservation and Enforcement Services Account * (0265)	Off-Highway Vehicle Trust Fund (0263)	Acute Orphan Well Account (3102)	Oil, Gas, and Geothermal Administrative Fund (3046)	Office of Patient Advocate Trust Fund (3209)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
\$ —	\$ 82	\$ 1	\$ 243	\$ —	\$ 2,806	\$ 1
—	163,598	814	3,341	1,134	12,599	12,996
—	138	—	7	—	2,858	—
—	3,314	1	3,722	406	1,973	17
—	—	—	—	—	—	—
—	—	—	12	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 167,132	\$ 816	\$ 7,325	\$ 1,540	\$ 20,236	\$ 13,014
\$ —	\$ 2,909	\$ —	\$ 2,071	\$ —	\$ 136	\$ 5
—	1,884	—	1,406	—	307	1,380
—	42	—	4	—	44	—
—	—	—	244	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	4,835	—	3,725	—	487	1,385
—	59,485	—	—	—	—	—
—	—	—	—	—	—	—
—	46,074	361	1,264	1,045	16,058	11,611
—	—	—	—	—	—	—
—	105,559	361	1,264	1,045	16,058	11,611
—	1,297	—	2,158	78	1,783	9
—	55,441	455	178	417	1,908	9
—	162,297	816	3,600	1,540	19,749	11,629
\$ —	\$ 167,132	\$ 816	\$ 7,325	\$ 1,540	\$ 20,236	\$ 13,014

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Operating Funds of the Assembly and Senate (0160)	Optometry Fund (0763)	Osteopathic Medical Board of California Contingent Fund (0264)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,086	\$ 221	\$ 344
Deposits in Surplus Money Investment Fund	—	1,626	3,060
Receivables	—	—	—
Due From Other Funds	—	54	66
Due From Other Governments	—	—	—
Prepaid Expenses	—	3	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,086	\$ 1,904	\$ 3,470
LIABILITIES			
Accounts Payable	\$ 2,055	\$ 3	\$ 1
Due To Other Funds	—	153	363
Due To Other Governments	—	—	—
Advance Collections	—	222	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,055	378	364
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	15	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	16	1,437	2,980
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	31	1,437	2,980
Adjustments to Fund Balance			
Deferred Payroll	—	49	62
Reserved for Encumbrances	—	40	64
Total Fund Balance (Deficit) - Adjusted	31	1,526	3,106
Total Liabilities and Fund Balance	\$ 2,086	\$ 1,904	\$ 3,470

Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)
\$ —	\$ —	\$ 417	\$ 26,501	\$ 2,374	\$ 363	\$ 298
340	206	24,705	—	12,261	1,591	1,831
—	—	335	—	—	5	—
—	—	6,824	5,136	877	127	30
—	—	—	—	—	—	—
—	—	43	—	4	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 340	\$ 206	\$ 32,324	\$ 31,637	\$ 15,516	\$ 2,088	\$ 2,159
\$ —	\$ —	\$ 3,897	\$ 396	\$ 17	\$ 8	\$ —
—	—	193	406	2	694	323
—	—	948	72	—	—	—
—	—	—	76	1,465	377	169
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	9	—	—	—
—	—	5,038	959	1,484	1,079	492
—	—	—	28,388	—	—	—
—	—	—	—	—	—	—
340	206	17,147	2,290	12,770	877	1,530
—	—	—	—	—	—	—
340	206	17,147	30,678	12,770	877	1,530
—	—	1,009	—	764	115	26
—	—	9,130	—	498	17	111
340	206	27,286	30,678	14,032	1,009	1,667
\$ 340	\$ 206	\$ 32,324	\$ 31,637	\$ 15,516	\$ 2,088	\$ 2,159

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Pierce's Disease Management Account (3010)	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Pressure Vessel Account (0453)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 5	\$ 13	\$ 42
Deposits in Surplus Money Investment Fund	16,381	880	610
Receivables	—	—	774
Due From Other Funds	7,949	6	286
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 24,335	\$ 899	\$ 1,712
LIABILITIES			
Accounts Payable	\$ 2,125	\$ —	\$ —
Due To Other Funds	2,013	6	439
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	5	—	—
Total Liabilities	4,143	6	439
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	14,911	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	887	862
Unreserved-Undesignated	(16)	—	—
Total Fund Balance (Deficit) - Unadjusted	14,895	887	862
Adjustments to Fund Balance			
Deferred Payroll	204	6	216
Reserved for Encumbrances	5,093	—	195
Total Fund Balance (Deficit) - Adjusted	20,192	893	1,273
Total Liabilities and Fund Balance	\$ 24,335	\$ 899	\$ 1,712

Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)
\$ —	\$ 95	\$ 1,323	\$ 1,359	\$ 1,108	\$ 55	\$ 96
610	864	11,064	7,714	5,980	440	358
—	—	—	—	—	—	—
27	26	464	538	1,241	15	11
—	—	—	—	2	—	—
—	—	—	2	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 637	\$ 985	\$ 12,851	\$ 9,613	\$ 8,331	\$ 510	\$ 465
\$ —	\$ 2	\$ 2	\$ 14	\$ 21	\$ —	\$ —
—	228	837	1,037	271	40	16
—	—	—	—	—	—	—
—	4	—	861	1,504	55	96
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	234	839	1,912	1,796	95	112
—	—	—	—	—	—	—
—	—	—	—	—	—	—
637	718	11,462	7,348	5,832	400	338
—	—	—	—	—	—	—
637	718	11,462	7,348	5,832	400	338
—	22	458	309	265	14	11
—	11	92	44	438	1	4
637	751	12,012	7,701	6,535	415	353
\$ 637	\$ 985	\$ 12,851	\$ 9,613	\$ 8,331	\$ 510	\$ 465

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund * (3172)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 866	\$ 1,088	\$ —
Deposits in Surplus Money Investment Fund	5,126	—	—
Receivables	—	—	—
Due From Other Funds	564	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	1	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,557	\$ 1,088	\$ —
LIABILITIES			
Accounts Payable	\$ 4	\$ 7	\$ —
Due To Other Funds	382	—	—
Due To Other Governments	—	—	—
Advance Collections	396	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	782	7	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	114	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	5,607	137	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	5,607	251	—
Adjustments to Fund Balance			
Deferred Payroll	111	—	—
Reserved for Encumbrances	57	830	—
Total Fund Balance (Deficit) - Adjusted	5,775	1,081	—
Total Liabilities and Fund Balance	\$ 6,557	\$ 1,088	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Public Interest Research, Development, and Demonstration Fund						Rail Accident Prevention and Response Fund (Continued on next page)
Natural Gas Subaccount (3109)	Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)	Public School Planning, Design and Construction Review Revolving Fund (0328)	Public Utilities Commission Ratepayer Advocate Account (3089)	Radiation Control Fund (0075)	Hazardous Spill Prevention Account (0059)
\$ 2	\$ 2	\$ 1	\$ 4,527	\$ —	\$ 862	\$ 1
84,021	83,085	2,450	33,007	8,453	8,546	1
—	—	—	11	—	6	—
3,369	2,656	178	2,488	1,285	1,218	—
—	—	—	2,218	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 87,392	\$ 85,743	\$ 2,629	\$ 42,251	\$ 9,738	\$ 10,632	\$ 2
\$ 1,461	\$ 2,893	\$ 72	\$ —	\$ —	\$ 204	\$ —
601	1,234	—	7,932	541	—	—
—	—	—	—	—	—	—
—	—	—	22,018	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1	—	—	—
2,062	4,127	72	29,951	541	204	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
30,207	29,737	2,375	9,826	5,942	7,171	2
—	—	—	—	—	—	—
30,207	29,737	2,375	9,826	5,942	7,171	2
139	298	140	2,474	1,279	1,098	—
54,984	51,581	42	—	1,976	2,159	—
85,330	81,616	2,557	12,300	9,197	10,428	2
\$ 87,392	\$ 85,743	\$ 2,629	\$ 42,251	\$ 9,738	\$ 10,632	\$ 2

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Rail Accident
Prevention
and
Response
Fund
(Continued
from previous
page)

	Rail Accident Prevention and Response Fund (0058)	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 294	\$ 4,874
Deposits in Surplus Money Investment Fund	8	10,573	40,129
Receivables	—	4	23
Due From Other Funds	—	268	2,255
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8	\$ 11,139	\$ 47,281
LIABILITIES			
Accounts Payable	\$ —	\$ 2	\$ 134
Due To Other Funds	—	928	6,865
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	3
Total Liabilities	—	930	7,002
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	8	9,909	37,613
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	8	9,909	37,613
Adjustments to Fund Balance			
Deferred Payroll	—	257	2,234
Reserved for Encumbrances	—	43	432
Total Fund Balance (Deficit) - Adjusted	8	10,209	40,279
Total Liabilities and Fund Balance	\$ 8	\$ 11,139	\$ 47,281

Recidivism Reduction Fund (3259)	Recreational Health Fund (3157)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)
\$ 81,109	\$ 1	\$ 4	\$ 1	\$ 1	\$ —	\$ —
—	520	501	4,114	4,597	89	73,831
—	—	—	292	—	—	—
22,089	—	62	21	223	—	43
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 103,198	\$ 521	\$ 567	\$ 4,428	\$ 4,821	\$ 89	\$ 73,874
\$ —	\$ —	\$ —	\$ 152	\$ 87	\$ —	\$ 234
—	—	—	39	225	—	167
—	—	—	—	3	—	—
—	—	—	—	—	—	69,235
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	191	315	—	69,636
—	—	—	—	—	—	—
—	—	—	—	—	—	—
103,198	521	499	2,562	4,285	89	4,238
—	—	—	—	—	—	—
103,198	521	499	2,562	4,285	89	4,238
—	—	21	19	179	—	—
—	—	47	1,656	42	—	—
103,198	521	567	4,237	4,506	89	4,238
\$ 103,198	\$ 521	\$ 567	\$ 4,428	\$ 4,821	\$ 89	\$ 73,874

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2014

(Amounts in thousands)

	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 3,959
Deposits in Surplus Money Investment Fund	5	210,049	—
Receivables	—	9	70
Due From Other Funds	241	225	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	6
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 246	\$ 210,283	\$ 4,035
LIABILITIES			
Accounts Payable	\$ —	\$ 2,964	\$ —
Due To Other Funds	44	588	1,063
Due To Other Governments	—	—	—
Advance Collections	—	—	71
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	44	3,552	1,134
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	22,453	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	161	91,318	2,896
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	161	113,771	2,896
Adjustments to Fund Balance			
Deferred Payroll	35	137	—
Reserved for Encumbrances	6	92,823	5
Total Fund Balance (Deficit) - Adjusted	202	206,731	2,901
Total Liabilities and Fund Balance	\$ 246	\$ 210,283	\$ 4,035

Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Retail Food Safety and Defense Fund (3111)	Rigid Container Account (3024)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
\$ 834	\$ 572	\$ 93,328	\$ 1	\$ 200	\$ 65	\$ 73
—	2,271	—	32	—	161	6,885
—	—	13	—	—	7,222	—
—	448	25,617	—	—	824	114
—	—	6,611	—	—	—	—
—	—	91	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 834	\$ 3,291	\$ 125,660	\$ 33	\$ 200	\$ 8,272	\$ 7,072
\$ —	\$ —	\$ 6,266	\$ —	\$ —	\$ —	\$ —
—	219	4,725	—	4	455	71
—	—	4,974	—	—	—	—
—	257	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	476	15,965	—	4	455	71
—	—	—	—	—	—	—
—	—	—	—	—	—	—
834	2,613	87,472	33	170	6,707	6,823
—	—	—	—	—	—	—
834	2,613	87,472	33	170	6,707	6,823
—	123	1,725	—	—	821	111
—	79	20,498	—	26	289	67
834	2,815	109,695	33	196	7,817	7,001
\$ 834	\$ 3,291	\$ 125,660	\$ 33	\$ 200	\$ 8,272	\$ 7,072

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2014

(Amounts in thousands)

	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 6	\$ 150	\$ 1,783
Deposits in Surplus Money Investment Fund	808	—	—
Receivables	3	—	—
Due From Other Funds	178	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 995	\$ 150	\$ 1,783
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 3
Due To Other Funds	19	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	189
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	19	—	192
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	761	150	1,523
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	761	150	1,523
Adjustments to Fund Balance			
Deferred Payroll	177	—	—
Reserved for Encumbrances	38	—	68
Total Fund Balance (Deficit) - Adjusted	976	150	1,591
Total Liabilities and Fund Balance	\$ 995	\$ 150	\$ 1,783

School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secondhand Dealer and Pawnbroker Fund (3240)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)
\$ 5,410	\$ 1	\$ 1	\$ 1	\$ 4,411	\$ 1	\$ 390
—	120	757	2,506	13,710	3,712	—
—	—	—	3	—	—	—
—	—	21	22	1,467	158	—
—	—	—	—	—	—	—
—	—	—	—	—	—	12
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,410	\$ 121	\$ 779	\$ 2,532	\$ 19,588	\$ 3,871	\$ 402
\$ —	\$ —	\$ —	\$ 3	\$ —	\$ —	\$ 390
—	—	31	65	13,914	45	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	31	68	13,914	45	390
5,404	—	3,599	—	—	—	11,065
—	—	—	—	—	—	—
6	121	—	1,663	999	3,585	—
—	—	(2,874)	—	—	—	(11,053)
5,410	121	725	1,663	999	3,585	12
—	—	18	21	1,461	156	—
—	—	5	780	3,214	85	—
5,410	121	748	2,464	5,674	3,826	12
\$ 5,410	\$ 121	\$ 779	\$ 2,532	\$ 19,588	\$ 3,871	\$ 402

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Soil Conservation Fund (0141)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	372	24,097	4,097
Receivables	—	—	—
Due From Other Funds	5	14	207
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 378	\$ 24,111	\$ 4,304
LIABILITIES			
Accounts Payable	\$ 2	\$ 165	\$ —
Due To Other Funds	27	—	236
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	29	165	236
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	9	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	340	23,798	3,889
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	340	23,807	3,889
Adjustments to Fund Balance			
Deferred Payroll	5	—	165
Reserved for Encumbrances	4	139	14
Total Fund Balance (Deficit) - Adjusted	349	23,946	4,068
Total Liabilities and Fund Balance	\$ 378	\$ 24,111	\$ 4,304

Solid Waste Disposal Site Cleanup Trust Fund (0386)	Specialized License Plate Fund (3139)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Audit Fund (0126)	State Board of Chiropractic Examiners' Fund (0152)	State Community Corrections Performance Incentives Fund (8059)	State Corporations Fund (0067)
\$ 2	\$ 263	\$ 217	\$ 7,390	\$ 361	\$ 25,598	\$ 5,741
11,231	—	1,338	—	3,146	—	47,535
—	—	—	—	—	—	715
28	15	64	4,421	126	44	8,711
—	—	—	—	—	—	—
—	—	—	13	—	—	173
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 11,261	\$ 278	\$ 1,619	\$ 11,824	\$ 3,633	\$ 25,642	\$ 62,875
\$ 312	\$ —	\$ 2	\$ 817	\$ —	\$ 25,272	\$ 579
31	—	164	21	583	87	346
315	—	—	—	—	—	—
—	—	174	—	—	—	4,082
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2
658	—	340	838	583	25,359	5,009
—	—	—	—	—	1,206	—
—	—	—	—	—	—	—
4,440	278	1,215	5,689	2,923	—	49,955
—	—	—	—	—	(991)	—
4,440	278	1,215	5,689	2,923	215	49,955
21	—	55	1,381	124	44	4,557
6,142	—	9	3,916	3	24	3,354
10,603	278	1,279	10,986	3,050	283	57,866
\$ 11,261	\$ 278	\$ 1,619	\$ 11,824	\$ 3,633	\$ 25,642	\$ 62,875

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2014

(Amounts in thousands)

	State Court Facilities Construction Fund		
	Immediate and Critical Needs Account (3138)	State Court Facilities Construction Fund (3037)	State Dental Assistant Fund (3142)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 222
Deposits in Surplus Money Investment Fund	61,038	127,363	2,888
Receivables	42,517	18,634	—
Due From Other Funds	62	1,885	58
Due From Other Governments	—	3,185	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 103,617	\$ 151,067	\$ 3,168
LIABILITIES			
Accounts Payable	\$ 6,046	\$ 1,308	\$ 2
Due To Other Funds	—	429	149
Due To Other Governments	—	—	—
Advance Collections	—	—	116
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	170	109	—
Total Liabilities	6,216	1,846	267
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	147,441	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	132,834	2,826
Unreserved-Undesignated	(61,175)	—	—
Total Fund Balance (Deficit) - Unadjusted	86,266	132,834	2,826
Adjustments to Fund Balance			
Deferred Payroll	—	1,606	41
Reserved for Encumbrances	11,135	14,781	34
Total Fund Balance (Deficit) - Adjusted	97,401	149,221	2,901
Total Liabilities and Fund Balance	\$ 103,617	\$ 151,067	\$ 3,168

State Dental Hygiene Fund (3140)	State Dentistry Fund		State Department of Public Health Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)
	Dentally Underserved Account (3039)	State Dentistry Fund (0741)				
\$ 198	\$ 1	\$ 1,175	\$ 173	\$ 211	\$ 3,981	\$ 169
960	1,797	5,395	70,417	—	—	1,544
—	—	—	1,733	—	—	—
51	1	1,603	17,340	—	66	114
—	—	—	—	—	—	—
—	—	2	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,209	\$ 1,799	\$ 8,175	\$ 89,663	\$ 211	\$ 4,047	\$ 1,828
\$ 1	\$ —	\$ 20	\$ 202	\$ —	\$ —	\$ 1
114	—	133	—	—	666	493
—	—	—	—	—	—	—
179	—	951	—	—	755	87
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	258	—
294	—	1,104	202	—	1,679	581
—	1,784	—	—	—	—	—
—	—	—	—	—	—	—
827	15	6,086	73,755	211	2,262	1,192
—	—	—	—	—	—	—
827	1,799	6,086	73,755	211	2,262	1,192
44	—	417	5,655	—	66	48
44	—	568	10,051	—	40	7
915	1,799	7,071	89,461	211	2,368	1,247
\$ 1,209	\$ 1,799	\$ 8,175	\$ 89,663	\$ 211	\$ 4,047	\$ 1,828

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	State Parks and Recreation Fund		
	State HICAP Fund (0289)	State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,409	\$ 4,424	\$ 18,870
Deposits in Surplus Money Investment Fund	3,459	107,731	—
Receivables	1	6,027	—
Due From Other Funds	14	52,677	2,039
Due From Other Governments	—	928	—
Prepaid Expenses	—	1,124	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,883	\$ 172,911	\$ 20,909
LIABILITIES			
Accounts Payable	\$ 272	\$ 24,370	\$ —
Due To Other Funds	19	7,446	6,570
Due To Other Governments	—	75	—
Advance Collections	2,013	40,097	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,304	71,988	6,570
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	7,514	1,101
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,155	52,170	11,228
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,155	59,684	12,329
Adjustments to Fund Balance			
Deferred Payroll	12	7,770	45
Reserved for Encumbrances	412	33,469	1,965
Total Fund Balance (Deficit) - Adjusted	2,579	100,923	14,339
Total Liabilities and Fund Balance	\$ 4,883	\$ 172,911	\$ 20,909

State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)
\$ 6	\$ 75,401	\$ 10,256	\$ —	\$ —	\$ 6	\$ 51
7,017	—	—	38,609	18,870	5,162	686
274	7,106	—	29,672	—	—	—
48	7,005	2,430,494	1,045	11	908	6
—	—	29,087	—	5,106	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 7,345	\$ 89,512	\$ 2,469,837	\$ 69,326	\$ 23,987	\$ 6,076	\$ 743
\$ —	\$ 1	\$ 28,166	\$ 825	\$ —	\$ —	\$ —
—	23,103	29,087	3	—	326	40
—	—	2,396,921	—	—	—	—
—	—	—	—	3	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	23,104	2,454,174	828	3	326	40
—	—	—	—	6,045	—	—
—	—	—	—	—	—	—
7,337	59,749	15,663	26,208	54	4,935	581
—	—	—	—	—	—	—
7,337	59,749	15,663	26,208	6,099	4,935	581
8	2,039	—	1,022	—	447	5
—	4,620	—	41,268	17,885	368	117
7,345	66,408	15,663	68,498	23,984	5,750	703
\$ 7,345	\$ 89,512	\$ 2,469,837	\$ 69,326	\$ 23,987	\$ 6,076	\$ 743

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 647	\$ 16	\$ 277
Deposits in Surplus Money Investment Fund	2,142	435	—
Receivables	—	—	—
Due From Other Funds	155	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,944	\$ 451	\$ 277
LIABILITIES			
Accounts Payable	\$ 4	\$ —	\$ —
Due To Other Funds	700	—	—
Due To Other Governments	—	—	—
Advance Collections	207	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	911	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	1,316
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,735	451	—
Unreserved-Undesignated	—	—	(1,039)
Total Fund Balance (Deficit) - Unadjusted	1,735	451	277
Adjustments to Fund Balance			
Deferred Payroll	154	—	—
Reserved for Encumbrances	144	—	—
Total Fund Balance (Deficit) - Adjusted	2,033	451	277
Total Liabilities and Fund Balance	\$ 2,944	\$ 451	\$ 277

Tax Credit Allocation Fee Account		Teacher Credentials Fund					
Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Timber Regulation and Forest Restoration Fund (3212)	
\$ 1	\$ 1	\$ 625	\$ 632	\$ 1,703	\$ 53	\$ 13,555	
21,408	30,106	888	1,968	5,570	863	—	
—	—	5	366	—	—	4,993	
200	560	1,158	227	2	9	2,953	
—	—	—	—	—	—	—	
—	—	23	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 21,609	\$ 30,667	\$ 2,699	\$ 3,193	\$ 7,275	\$ 925	\$ 21,501	
\$ —	\$ 277	\$ 143	\$ —	\$ —	\$ —	\$ 19	
457	78	154	358	17	26	3,439	
—	—	7	—	—	—	—	
—	—	—	—	—	—	—	
—	18,353	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
457	18,708	304	358	17	26	3,458	
—	—	—	—	—	—	722	
—	—	—	—	—	—	—	
20,964	11,856	1,213	2,501	7,257	890	13,809	
—	—	—	—	—	—	—	
20,964	11,856	1,213	2,501	7,257	890	14,531	
188	87	800	226	—	9	1,456	
—	16	382	108	1	—	2,056	
21,152	11,959	2,395	2,835	7,258	899	18,043	
\$ 21,609	\$ 30,667	\$ 2,699	\$ 3,193	\$ 7,275	\$ 925	\$ 21,501	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund † (3007)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ (8) *	\$ 2,269	\$ 45,386
Deposits in Surplus Money Investment Fund	2,338	—	—
Receivables	1	—	—
Due From Other Funds	35	—	129
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,366	\$ 2,269	\$ 45,515
LIABILITIES			
Accounts Payable	\$ 13	\$ —	\$ —
Due To Other Funds	7	—	—
Due To Other Governments	1	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	21	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	301
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,311	2,269	45,085
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,311	2,269	45,386
Adjustments to Fund Balance			
Deferred Payroll	34	—	129
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	2,345	2,269	45,515
Total Liabilities and Fund Balance	\$ 2,366	\$ 2,269	\$ 45,515

* Abnormal balance of Cash in State Treasury and Agency Accounts is due to over-remittance.

† Beginning with fiscal year 2011-12, the California Department of Transportation, the primary user of this fund, changed its method of accounting and reporting from a modified accrual basis to a cash basis.

^ This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund ^ (3107)	Transportation Deferred Investment Fund † (3093)	Transportation Investment Fund † (3008)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)
\$ 1	\$ —	\$ 28,237	\$ 144,898	\$ 103	\$ 49	\$ 128
456	—	—	—	1,050	—	—
—	—	—	—	590	—	—
—	—	—	—	104	—	142
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 457	\$ —	\$ 28,237	\$ 144,898	\$ 1,847	\$ 49	\$ 270
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
35	—	—	—	1,077	—	187
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	20	—	—
35	—	—	—	1,097	—	187
416	—	55,254	1,067,884	—	71	—
—	—	—	—	—	—	—
6	—	—	—	535	—	83
—	—	(27,017)	(922,986)	—	(22)	—
422	—	28,237	144,898	535	49	83
—	—	—	—	104	—	—
—	—	—	—	111	—	—
422	—	28,237	144,898	750	49	83
\$ 457	\$ —	\$ 28,237	\$ 144,898	\$ 1,847	\$ 49	\$ 270

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)	Umbilical Cord Blood Collection Program Fund (1017)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ 6,976
Deposits in Surplus Money Investment Fund	2,039	31,507	—
Receivables	1	117,716	—
Due From Other Funds	35	16,659	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,075	\$ 165,884	\$ 6,976
LIABILITIES			
Accounts Payable	\$ 15	\$ 72,331	\$ —
Due To Other Funds	59	104	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	104	—
Total Liabilities	74	72,539	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,633	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,959	37,014	6,976
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,959	38,647	6,976
Adjustments to Fund Balance			
Deferred Payroll	33	16,611	—
Reserved for Encumbrances	9	38,087	—
Total Fund Balance (Deficit) - Adjusted	2,001	93,345	6,976
Total Liabilities and Fund Balance	\$ 2,075	\$ 165,884	\$ 6,976

Underground Storage Tank Cleanup Fund

School District Account (3134)	Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)
\$ —	\$ 10,718	\$ 1	\$ 1	\$ 501	\$ 90	\$ 10
11,238	375,045	24,003	10,297	102,869	—	—
—	53,175	—	—	12,177	—	—
6	35,736	14	519	98	—	—
—	16	—	—	—	—	—
—	388	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 11,244	\$ 475,078	\$ 24,018	\$ 10,817	\$ 115,645	\$ 90	\$ 10
\$ 139	\$ 23,427	\$ 22	\$ 338	\$ 56,552	\$ —	\$ —
—	450	—	—	83	—	—
—	947	—	1	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
139	24,824	22	339	56,635	—	—
4,050	—	—	—	—	—	827
—	—	—	—	—	—	—
145	322,382	18,810	9,810	50,020	90	—
—	—	—	—	—	—	(817)
4,195	322,382	18,810	9,810	50,020	90	10
—	5,824	—	474	51	—	—
6,910	122,048	5,186	194	8,939	—	—
11,105	450,254	23,996	10,478	59,010	90	10
\$ 11,244	\$ 475,078	\$ 24,018	\$ 10,817	\$ 115,645	\$ 90	\$ 10

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans' Service Office Fund (0083)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 3,754	\$ 1
Deposits in Surplus Money Investment Fund	303	20,028	1,704
Receivables	—	—	—
Due From Other Funds	10	57,083	30
Due From Other Governments	—	—	—
Prepaid Expenses	—	252	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 314	\$ 81,117	\$ 1,735
LIABILITIES			
Accounts Payable	\$ —	\$ 61	\$ —
Due To Other Funds	2	16,399	—
Due To Other Governments	—	—	274
Advance Collections	—	1,004	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2	17,464	274
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	300	52,061	1,461
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	300	52,061	1,461
Adjustments to Fund Balance			
Deferred Payroll	10	4,613	—
Reserved for Encumbrances	2	6,979	—
Total Fund Balance (Deficit) - Adjusted	312	63,653	1,461
Total Liabilities and Fund Balance	\$ 314	\$ 81,117	\$ 1,735

Vocational Nursing and Psychiatric Technicians Fund						
Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)
\$ 497	\$ —	\$ 131	\$ —	\$ 195	\$ 1,149	\$ 494
3,985	2,810	1,986	769	1,756	10,635	46,840
—	—	—	4	—	1	3,339
65	2,136	181	4	68	438	3,450
—	—	—	—	—	—	—
1	—	—	—	—	8	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,548	\$ 4,946	\$ 2,298	\$ 777	\$ 2,019	\$ 12,231	\$ 54,123
\$ 9	\$ 280	\$ 1,075	\$ 32	\$ 1	\$ 14	\$ —
252	109	—	4	275	371	10,271
—	—	—	—	—	—	—
271	—	—	8	151	725	11,404
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
532	389	1,075	44	427	1,110	21,675
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,827	114	1,223	670	1,480	10,647	13,219
—	—	—	—	—	—	—
3,827	114	1,223	670	1,480	10,647	13,219
54	62	—	3	63	361	3,362
135	4,381	—	60	49	113	15,867
4,016	4,557	1,223	733	1,592	11,121	32,448
\$ 4,548	\$ 4,946	\$ 2,298	\$ 777	\$ 2,019	\$ 12,231	\$ 54,123

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 17	\$ 5	\$ 54
Deposits in Surplus Money Investment Fund	2,140	929	5,679
Receivables	—	—	78
Due From Other Funds	31	10	629
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,188	\$ 944	\$ 6,440
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	79	2	1,478
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	79	2	1,478
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1	—	685
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,069	930	2,859
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,070	930	3,544
Adjustments to Fund Balance			
Deferred Payroll	30	9	541
Reserved for Encumbrances	9	3	877
Total Fund Balance (Deficit) - Adjusted	2,109	942	4,962
Total Liabilities and Fund Balance	\$ 2,188	\$ 944	\$ 6,440

Welcome Center Fund (3083)	Wildlife Restoration Fund		Wine Safety Fund (0116)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
	Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)				
\$ 102	\$ —	\$ 31	\$ 156	\$ 5	\$ 2,225	\$ 1
—	1,131	7,475	—	821	295,417	581
—	—	74	—	—	2,433	—
11	1	2,950	—	—	7,867	12
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 113	\$ 1,132	\$ 10,530	\$ 156	\$ 826	\$ 307,942	\$ 594
\$ —	\$ —	\$ 7,462	\$ —	\$ —	\$ —	\$ —
40	—	1,932	—	15	7,963	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
40	—	9,394	—	15	7,963	—
—	—	12,507	—	—	120,000	—
—	—	—	—	—	—	—
59	1,132	—	156	338	161,312	591
—	—	(13,877)	—	—	—	—
59	1,132	(1,370)	156	338	281,312	591
6	—	53	—	—	7,606	—
8	—	2,453	—	473	11,061	3
73	1,132	1,136	156	811	299,979	594
\$ 113	\$ 1,132	\$ 10,530	\$ 156	\$ 826	\$ 307,942	\$ 594

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Workers' Occupational Safety and Health Education Fund (3030)	Youthful Offender Block Grant Fund * (3115)	Total
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 2,417,312
Deposits in Surplus Money Investment Fund	1,098	—	7,846,797
Receivables	—	—	852,014
Due From Other Funds	8	—	8,801,526
Due From Other Governments	—	—	73,636
Prepaid Expenses	—	—	8,013
Advances and Loans Receivable	—	—	3,235
Interfund Loans Receivable	—	—	—
Other Assets	—	—	54
Total Assets	\$ 1,106	\$ —	\$ 20,002,587
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1,461,182
Due To Other Funds	78	—	4,558,058
Due To Other Governments	—	—	4,817,675
Advance Collections	—	—	222,077
Deposits	—	—	18,702
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	61,747
Total Liabilities	78	—	11,139,441
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	3,677,562
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	791	—	5,464,289
Unreserved-Undesignated	—	—	(1,895,669)
Total Fund Balance (Deficit) - Unadjusted	791	—	7,246,182
Adjustments to Fund Balance			
Deferred Payroll	7	—	173,538
Reserved for Encumbrances	230	—	1,443,426
Total Fund Balance (Deficit) - Adjusted	1,028	—	8,863,146
Total Liabilities and Fund Balance	\$ 1,106	\$ —	\$ 20,002,587

(Concluded)

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

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Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
FUND BALANCE (DEFICIT), BEGINNING	\$ 904	\$ 15,785	\$ 2,149
ADDITIONS			
Revenues	1	10,310	2,556
Transfers From Other Funds	775	—	—
Prior Year Revenue Adjustments	—	1	(1)
Other Additions	—	—	—
Total Additions	776	10,311	2,555
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	11,380	2,526
Local Assistance	421	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	423	11,380	2,526
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(13)	(240)	(12)
Total Deductions	410	11,140	2,514
FUND BALANCE (DEFICIT), ENDING	\$ 1,270	\$ 14,956	\$ 2,190

AIDS Drug Assistance Program Rebate Fund (3080)	Air Pollution Control Fund		Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)
	Air Pollution Control Fund (0115)	Cost of Implementation Account (3237)				
\$ 31,846	\$ 122,726	\$ —	\$ 13,140	\$ 36,557	\$ 1,972	\$ 335,967
281,587	96,352	49,874	29,928	55,220	1,296	92,891
—	32,819	—	39,550	—	500	34,550
—	1,271	—	—	804	—	247
—	—	—	—	—	—	—
281,587	130,442	49,874	69,478	56,024	1,796	127,688
1,096	83,390	28,396	67,144	51,473	898	57,751
288,216	54,858	—	—	3,101	—	—
—	—	—	—	—	—	—
289,312	138,248	28,396	67,144	54,574	898	57,751
—	—	8,000	—	—	—	24,550
—	(3,440)	—	(2,397)	(1,262)	4	20,819
289,312	134,808	36,396	64,747	53,312	902	103,120
\$ 24,121	\$ 118,360	\$ 13,478	\$ 17,871	\$ 39,269	\$ 2,866	\$ 360,535

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,445	\$ 4,284	\$ 18,364
ADDITIONS			
Revenues	1,288	5,931	10,713
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	33
Other Additions	—	—	—
Total Additions	1,288	5,931	10,746
DEDUCTIONS			
Appropriation Expenditures			
State Operations	794	5,585	10,555
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	794	5,585	10,555
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	4	(1)	102
Total Deductions	798	5,584	10,657
FUND BALANCE (DEFICIT), ENDING	\$ 1,935	\$ 4,631	\$ 18,453

Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)	Behavioral Science Examiners Fund (0773)	Birth Defects Monitoring Program Fund (3114)
\$ 1,273	\$ 658	\$ 134	\$ 381	\$ 15,375	\$ 1,967	\$ 6,533
479	189	30	1,452	21,633	7,993	3,400
—	—	—	—	—	1,400	—
—	—	19	—	1	1	(158)
—	—	—	—	—	—	—
479	189	49	1,452	21,634	9,394	3,242
396	145	34	1,216	21,021	7,691	3,335
—	—	—	—	—	—	—
—	—	—	—	—	—	—
396	145	34	1,216	21,021	7,691	3,335
—	—	—	—	—	—	—
(4)	(1)	—	71	(895)	(216)	(527)
392	144	34	1,287	20,126	7,475	2,808
\$ 1,360	\$ 703	\$ 149	\$ 546	\$ 16,883	\$ 3,886	\$ 6,967

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4,962	\$ 941	\$ 10,562
ADDITIONS			
Revenues	1,627	996	33,816
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	5
Other Additions	—	—	—
Total Additions	1,627	996	33,821
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,946	953	34,085
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,946	953	34,085
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(409)	(18)	(541)
Total Deductions	1,537	935	33,544
FUND BALANCE (DEFICIT), ENDING	\$ 5,052	\$ 1,002	\$ 10,839

Breast Cancer Fund			Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)	California Advanced Services Fund (3141)	California Architects Board Fund (0706)
Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)				
\$ 11,530	\$ 77	\$ 4,556	\$ 2,269	\$ —	\$ 43,518	\$ 4,193
3	17,269	56	2,058	894	29,142	4,151
9,754	3,000	9,754	—	—	75,000	—
—	(6)	—	(3)	—	399	—
—	—	—	—	—	2	—
9,757	20,263	9,810	2,055	894	104,543	4,151
3,204	727	(13,674)	1,074	2	18,608	2,970
6,719	—	—	—	—	—	—
—	—	—	—	—	—	—
9,923	727	(13,674)	1,074	2	18,608	2,970
—	19,507	—	—	—	—	—
35	—	2,084	3	—	5,020	(40)
9,958	20,234	(11,590)	1,077	2	23,628	2,930
\$ 11,329	\$ 106	\$ 25,956	\$ 3,247	\$ 892	\$ 124,433	\$ 5,414

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	California Beverage Container Recycling Fund		
	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
FUND BALANCE (DEFICIT), BEGINNING	\$ 15,305	\$ 130,180	\$ 4,599
ADDITIONS			
Revenues	1,319	1,198,766	11,911
Transfers From Other Funds	—	102,400	53,721
Prior Year Revenue Adjustments	52	6,746	387
Other Additions	—	—	—
Total Additions	1,371	1,307,912	66,019
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1	54,968	2,132
Local Assistance	375	1,128,341	60,346
Capital Outlay	—	—	—
Total Appropriation Expenditures	376	1,183,309	62,478
Transfers To Other Funds	—	15,057	—
Adjustments to Prior Year Appropriation Expenditures	—	(1,456)	—
Total Deductions	376	1,196,910	62,478
FUND BALANCE (DEFICIT), ENDING	\$ 16,300	\$ 241,182	\$ 8,140

			California Children and Families Trust Fund (Continued on next page)			
Penalty Account (0276)	PET Processing Fee Account (0278)	California Bingo Fund (3131)	California Board of Architectural Examiners - Landscape Architects Fund (0757)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund (3013)	Administration Account (0638)	California Children and Families Trust Fund (0623)
\$ 5,965	\$ 9,211	\$ 630	\$ 2,453	\$ —	\$ 23,150	\$ 4
19,308	8,614	36	798	—	53	462,589
—	27,336	—	—	1,197	4,305	—
(244)	(713)	—	—	—	—	(1,680)
—	—	—	—	—	—	—
19,064	35,237	36	798	1,197	4,358	460,909
375	236	3	729	—	5,713	15,935
—	19,371	—	—	—	—	—
—	—	—	—	1,197	—	—
375	19,607	3	729	1,197	5,713	15,935
—	—	—	—	—	—	444,320
—	—	—	(34)	—	—	—
375	19,607	3	695	1,197	5,713	460,255
\$ 24,654	\$ 24,841	\$ 663	\$ 2,556	\$ —	\$ 21,795	\$ 658

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

California Children and Families Trust Fund
(Continued from previous page)

	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
FUND BALANCE (DEFICIT), BEGINNING	\$ 27,788	\$ —	\$ 33,949
ADDITIONS			
Revenues	74	34	99
Transfers From Other Funds	12,916	344,416	21,526
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	12,990	344,450	21,625
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	—	2
Local Assistance	10,990	344,450	13,107
Capital Outlay	—	—	—
Total Appropriation Expenditures	10,992	344,450	13,109
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	10,992	344,450	13,109
FUND BALANCE (DEFICIT), ENDING	\$ 29,786	\$ —	\$ 42,465

Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund (Continued on next page)	California Beach and Coastal Enhancement Account (0371)
\$ 20,220	\$ 17,372	\$ 13,341	\$ 1	\$ 4,644	\$ 3,528		\$ 2,971
723	52	61	38	1,749	740		1,620
26,031	12,916	8,610	—	—	—		—
(171)	—	—	—	(2)	(45)		—
—	—	—	—	—	—		—
26,583	12,968	8,671	38	1,747	695		1,620
2	2	2	2	2,471	1,160		602
26,303	4,437	7,648	20	—	—		807
—	—	—	—	—	—		195
26,305	4,439	7,650	22	2,471	1,160		1,604
—	—	—	—	—	—		—
—	—	—	—	(112)	3		(7)
26,305	4,439	7,650	22	2,359	1,163		1,597
\$ 20,498	\$ 25,901	\$ 14,362	\$ 17	\$ 4,032	\$ 3,060		\$ 2,994

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	California Environmental License Plate Fund (Continued from previous page)		
	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)	Yosemite Foundation Account (0071)
FUND BALANCE (DEFICIT), BEGINNING	\$ 16,115	\$ 4,932	\$ 26
ADDITIONS			
Revenues	41,278	1,111	799
Transfers From Other Funds	3	—	—
Prior Year Revenue Adjustments	8	—	—
Other Additions	—	—	—
Total Additions	41,289	1,111	799
DEDUCTIONS			
Appropriation Expenditures			
State Operations	37,476	1,185	2
Local Assistance	4,353	—	803
Capital Outlay	211	(1,865) *	—
Total Appropriation Expenditures	42,040	(680)	805
Transfers To Other Funds	2,076	—	—
Adjustments to Prior Year Appropriation Expenditures	(44)	99	—
Total Deductions	44,072	(581)	805
FUND BALANCE (DEFICIT), ENDING	\$ 13,332	\$ 6,624	\$ 20

* Abnormal balance in Capital Outlay is caused by Reimbursements exceeding Expenditures due to timing.

California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Health Information Technology and Exchange Fund (3163)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)
\$ 1,551	\$ 8,881	\$ 34,797	\$ 3,988	\$ 60	\$ 16,282	\$ 42,913
2,280	2,746	26,194	—	—	34,779	28,497
—	—	—	14,597	—	—	75,000
(18)	(15)	45	—	—	3,710	7,667
—	—	—	—	—	—	—
2,262	2,731	26,239	14,597	—	38,489	111,164
2,599	2,519	20,056	19,729	2	35,084	20,741
—	—	4,531	—	—	—	—
—	—	—	—	—	—	—
2,599	2,519	24,587	19,729	2	35,084	20,741
—	—	—	—	—	—	—
(249)	292	118	(1,145)	—	(392)	(3)
2,350	2,811	24,705	18,584	2	34,692	20,738
\$ 1,463	\$ 8,801	\$ 36,331	\$ 1	\$ 58	\$ 20,079	\$ 133,339

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
FUND BALANCE (DEFICIT), BEGINNING	\$ 27	\$ 17,274	\$ 93,252
ADDITIONS			
Revenues	—	84,129	53,540
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(3,912)	500
Other Additions	—	—	309
Total Additions	—	80,217	54,349
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6	90,419	25,056
Local Assistance	—	—	13,690
Capital Outlay	—	—	—
Total Appropriation Expenditures	6	90,419	38,746
Transfers To Other Funds	—	—	22,783
Adjustments to Prior Year Appropriation Expenditures	—	972	(8,349)
Total Deductions	6	91,391	53,180
FUND BALANCE (DEFICIT), ENDING	\$ 21	\$ 6,100	\$ 94,421

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund * (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)
\$ 23,475	\$ 37	\$ 19,200	\$ —	\$ 2,372	\$ 3,390	\$ 2,481
26,668	—	28	—	2,173	603	486
—	—	—	—	—	—	—
569	—	229	—	(22)	(60)	(67)
—	—	—	—	—	—	—
27,237	—	257	—	2,151	543	419
11,133	2	890	—	2,241	199	200
10,986	—	—	—	—	—	—
—	—	—	—	—	—	—
22,119	2	890	—	2,241	199	200
—	—	18,699	—	—	—	—
602	—	(132)	—	(111)	—	30
22,721	2	19,457	—	2,130	199	230
\$ 27,991	\$ 35	\$ —	\$ —	\$ 2,393	\$ 3,734	\$ 2,670

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Cemetery Fund (0717)	Certification Fund (0271)	Certified Access Specialist Fund (3091)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,738	\$ 4,180	\$ 961
ADDITIONS			
Revenues	2,295	1,543	569
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	6
Other Additions	—	—	—
Total Additions	2,295	1,543	575
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,221	1,461	252
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,221	1,461	252
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(3)	(6)	(6)
Total Deductions	2,218	1,455	246
FUND BALANCE (DEFICIT), ENDING	\$ 2,815	\$ 4,268	\$ 1,290

Charity Bingo Mitigation Fund (3132)	Child Health and Safety Fund (0279)	Child Performer Services Permit Fund (3242)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)
\$ —	\$ 7,894	\$ 250	\$ 82,264	\$ (9,780)	\$ 40,878	\$ 8,759
1	4,785	7	21,966	827,849	14,321	1,822
—	—	—	—	125,000	—	—
—	97	—	(292)	159,156	1,066	(12)
—	—	—	—	—	—	—
1	4,882	7	21,674	1,112,005	15,387	1,810
—	5,011	86	11,810	320	2	1,480
—	1,152	—	11,030	591,227	31,643	—
—	—	—	—	—	—	—
—	6,163	86	22,840	591,547	31,645	1,480
—	—	—	—	125,000	—	—
(1)	(2)	—	(3,250)	38,984	—	—
(1)	6,161	86	19,590	755,531	31,645	1,480
\$ 2	\$ 6,615	\$ 171	\$ 84,348	\$ 346,694	\$ 24,620	\$ 9,089

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Cigarette and Tobacco Products Surtax Fund		
	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
FUND BALANCE (DEFICIT), BEGINNING	\$ (9)	\$ 56,787	\$ 29,927
ADDITIONS			
Revenues	268,907	160	86
Transfers From Other Funds	—	59,899	89,948
Prior Year Revenue Adjustments	(2,526)	32	—
Other Additions	—	—	—
Total Additions	266,381	60,091	90,034
DEDUCTIONS			
Appropriation Expenditures			
State Operations	9,026	10,605	2
Local Assistance	—	59,283	55,235
Capital Outlay	—	—	—
Total Appropriation Expenditures	9,026	69,888	55,237
Transfers To Other Funds	256,995	—	34,260
Adjustments to Prior Year Appropriation Expenditures	—	(366)	—
Total Deductions	266,021	69,522	89,497
FUND BALANCE (DEFICIT), ENDING	\$ 351	\$ 47,356	\$ 30,464

* Abnormal balance in Local Assistance is due to the amounts credited to the "Less Funding Provided by the General Fund" accounts.

Cigarette and Tobacco Products Surtax Fund

Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clean Energy Job Creation Fund (8080)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)
\$ 2,108	\$ 5,474	\$ 4,805	\$ 19,076	\$ —	\$ 16,432	\$ 18
18	12	42	60	—	11,090	—
25,700	12,850	14,950	64,249	—	—	—
—	—	—	—	—	(21)	—
—	—	—	—	—	—	—
25,718	12,862	14,992	64,309	—	11,069	—
2	11,549	15,261	2,161	3,403	8,364	5
105	—	—	39,597	(269,015) *	—	—
—	550	—	—	—	—	—
107	12,099	15,261	41,758	(265,612)	8,364	5
26,627	3,076	—	18,908	28,000	—	—
—	85	532	(32)	—	(234)	—
26,734	15,260	15,793	60,634	(237,612)	8,130	5
\$ 1,092	\$ 3,076	\$ 4,004	\$ 22,751	\$ 237,612	\$ 19,371	\$ 13

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	Construction Management Education Account (0093)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,740	\$ 3,472	\$ 165
ADDITIONS			
Revenues	—	1,684	53
Transfers From Other Funds	538	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	125	—	—
Total Additions	663	1,684	53
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	680	161
Local Assistance	—	—	—
Capital Outlay	187	—	—
Total Appropriation Expenditures	190	680	161
Transfers To Other Funds	—	538	—
Adjustments to Prior Year Appropriation Expenditures	(2)	—	24
Total Deductions	188	1,218	185
FUND BALANCE (DEFICIT), ENDING	\$ 3,215	\$ 3,938	\$ 33

Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)
Certification Account (0166)	Consumer Affairs Fund (0702)					
\$ 1,161	\$ 10,693	\$ 29,441	\$ 1,664	\$ 33,023	\$ 14,812	\$ 17,473
1,189	96	56,404	1,412	54,991	9,576	101,721
—	—	—	—	—	3,800	—
—	(48)	11	—	6	(2)	459
—	—	—	—	—	—	—
1,189	48	56,415	1,412	54,997	13,374	102,180
1,116	1,456	54,275	1,006	58,268	2,683	104,590
—	—	—	—	—	19,026	—
—	—	—	—	—	—	—
1,116	1,456	54,275	1,006	58,268	21,709	104,590
—	—	—	—	—	—	—
4	(68)	(223)	—	(127)	(20)	(4,050)
1,120	1,388	54,052	1,006	58,141	21,689	100,540
\$ 1,230	\$ 9,353	\$ 31,804	\$ 2,070	\$ 29,879	\$ 6,497	\$ 19,113

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)
FUND BALANCE (DEFICIT), BEGINNING	\$ 334	\$ 1,409	\$ 2,170
ADDITIONS			
Revenues	250	973	7,924
Transfers From Other Funds	—	—	1,350
Prior Year Revenue Adjustments	(8)	—	—
Other Additions	—	—	—
Total Additions	242	973	9,274
DEDUCTIONS			
Appropriation Expenditures			
State Operations	170	868	7,976
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	170	868	7,976
Transfers To Other Funds	—	300	—
Adjustments to Prior Year Appropriation Expenditures	(32)	37	71
Total Deductions	138	1,205	8,047
FUND BALANCE (DEFICIT), ENDING	\$ 438	\$ 1,177	\$ 3,397

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

CURES Fund (3252)	Dam Safety Fund (3057)	Davis-Dowlig Account (3210)	Deaf and Disabled Tele- communications Program Administrative Committee Fund (0483)	Deficit Recovery Bond Retirement Sinking Fund Subaccount (3090)	Delinquent Tax Collection Fund (0167)	Department of Food and Agriculture Fund (Continued on next page)
						Agricultural Biomass Utilization Account * (3021)
\$ —	\$ 2,196	\$ 3,134	\$ 45,286	\$ 7,777	\$ —	\$ —
311	12,296	—	27,818	57,846	—	—
—	—	10,000	—	—	110	—
—	5	—	(140)	—	—	—
—	—	—	—	—	—	—
311	12,301	10,000	27,678	57,846	110	—
2	12,005	8,682	68,144	7,957	110	—
—	—	—	552	—	—	—
—	—	—	—	—	—	—
2	12,005	8,682	68,696	7,957	110	—
—	—	—	—	—	—	—
—	(3)	—	(23,554)	—	—	—
2	12,002	8,682	45,142	7,957	110	—
\$ 309	\$ 2,495	\$ 4,452	\$ 27,822	\$ 57,666	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Department of Food and Agriculture Fund (Continued from previous page)		
	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,847	\$ 57	\$ 63,036
ADDITIONS			
Revenues	764	—	91,090
Transfers From Other Funds	—	—	53,655
Prior Year Revenue Adjustments	—	6	2,442
Other Additions	—	—	—
Total Additions	764	6	147,187
DEDUCTIONS			
Appropriation Expenditures			
State Operations	307	12	87,005
Local Assistance	—	—	33,603
Capital Outlay	—	—	—
Total Appropriation Expenditures	307	12	120,608
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(127)
Total Deductions	307	12	120,481
FUND BALANCE (DEFICIT), ENDING	\$ 2,304	\$ 51	\$ 89,742

Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disability Access and Education Revolving Fund (3245)	Disaster Assistance Fund Earthquake Emergency Investigations Account (0257)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)
\$ 29,702	\$ 4,806	\$ 3,337	\$ 158	\$ 47	\$ 1	\$ 313
81,630	5,812	7	616	—	—	178
—	—	—	—	—	—	—
(179)	(3,394)	—	—	—	—	1
—	—	—	—	—	—	—
81,451	2,418	7	616	—	—	179
60,628	306	2	444	2	—	239
23,822	9,626	—	—	—	—	—
—	—	—	—	—	—	—
84,450	9,932	2	444	2	—	239
—	—	—	—	—	—	—
(436)	(4,775)	—	—	—	—	(4)
84,014	5,157	2	444	2	—	235
\$ 27,139	\$ 2,067	\$ 3,342	\$ 330	\$ 45	\$ 1	\$ 257

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)
FUND BALANCE (DEFICIT), BEGINNING	\$ 33,910	\$ 101	\$ 3,242
ADDITIONS			
Revenues	69,155	569	1,495
Transfers From Other Funds	6	—	—
Prior Year Revenue Adjustments	(955)	(55)	(1)
Other Additions	—	—	—
Total Additions	68,206	514	1,494
DEDUCTIONS			
Appropriation Expenditures			
State Operations	75,680	400	1,252
Local Assistance	—	136	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	75,680	536	1,252
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4,540)	(47)	(110)
Total Deductions	71,140	489	1,142
FUND BALANCE (DEFICIT), ENDING	\$ 30,976	\$ 126	\$ 3,594

* Abnormal balance in Local Assistance is due to an accrual for "Less Funding Provided by the General Fund".

Driver Training Penalty Assessment Fund (0178)	Driving-Under-the- Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele- communication Fund (0349)	Electric Program Investment Charge Fund (3211)	Electrician Certification Fund (3002)
\$ 4,850	\$ 474	\$ 6,543	\$ 685	\$ 616	\$ 11,988	\$ 7,048
31,225	1,297	4,266	—	—	12,801	1,733
—	400	—	1,000	—	—	—
(8)	(359)	(19)	—	—	—	(14)
—	—	—	—	—	—	—
31,217	1,338	4,247	1,000	—	12,801	1,719
1,608	1,415	5,130	2	—	4,931	1,438
—	—	—	—	(978) *	—	—
—	—	—	—	—	—	—
1,608	1,415	5,130	2	(978)	4,931	1,438
29,549	—	—	—	—	—	—
17	5	(21)	252	2	—	(2)
31,174	1,420	5,109	254	(976)	4,931	1,436
\$ 4,893	\$ 392	\$ 5,681	\$ 1,431	\$ 1,592	\$ 19,858	\$ 7,331

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Electronic and Appliance Repair Fund (0325)	Elevator Safety Account (0452)	Emergency Food Assistance Program Fund (0122)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,283	\$ 28,283	\$ 683
ADDITIONS			
Revenues	2,565	28,186	442
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	5	(1,344)	—
Other Additions	—	—	—
Total Additions	2,570	26,842	442
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,402	21,208	8
Local Assistance	—	—	482
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,402	21,208	490
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(28)	(210)	—
Total Deductions	2,374	20,998	490
FUND BALANCE (DEFICIT), ENDING	\$ 2,479	\$ 34,127	\$ 635

Emergency Medical Air Transportation Act Fund (3168)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Emergency Medical Technician Certification Fund (3137)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy Facility License and Compliance Fund (3062)
\$ 17,182	\$ 2,003	\$ 69	\$ 635	\$ 3,393	\$ 3,452	\$ 11,474
8,417	2,269	229	1,438	26,568	119,454	3,093
—	—	—	—	—	19,857	—
1,809	(1)	—	—	—	7,260	(10)
—	—	—	—	—	—	—
10,226	2,268	229	1,438	26,568	146,571	3,083
2	1,949	287	1,352	17,658	84,558	5,591
7,863	—	—	110	—	—	—
—	—	—	—	—	—	—
7,865	1,949	287	1,462	17,658	84,558	5,591
—	—	—	—	10,487	52,189	—
—	(2)	(2)	29	—	(335)	(3,448)
7,865	1,947	285	1,491	28,145	136,412	2,143
\$ 19,543	\$ 2,324	\$ 13	\$ 582	\$ 1,816	\$ 13,611	\$ 12,414

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Energy Resources Surcharge Fund (0186)	Enterprise Zone Fund (3165)	Entertainment Work Permit Fund (3204)
FUND BALANCE (DEFICIT), BEGINNING	\$ (24)	\$ 3,654	\$ 305
ADDITIONS			
Revenues	72,034	2,623	68
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(672)	132	—
Other Additions	—	—	—
Total Additions	71,362	2,755	68
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,234	42
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	1,234	42
Transfers To Other Funds	71,345	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(5)	—
Total Deductions	71,345	1,229	42
FUND BALANCE (DEFICIT), ENDING	\$ (7)	\$ 5,180	\$ 331

Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)	Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)	Equality in Prevention and Services for Domestic Abuse Fund (3112)
\$ 41,619	\$ 1,962	\$ 1,350	\$ 125	\$ 189	\$ 77	\$ 221
91	376	2,909	1	1	—	32
7,000	—	—	—	—	—	—
—	—	(2)	—	—	—	—
—	—	—	—	—	—	—
7,091	376	2,907	1	1	—	32
245	354	2,700	2	11	2	2
9,125	—	—	—	—	—	97
—	—	—	—	—	—	—
9,370	354	2,700	2	11	2	99
—	—	—	—	—	—	—
(2,676)	3	(28)	(24)	(2)	—	—
6,694	357	2,672	(22)	9	2	99
\$ 42,016	\$ 1,981	\$ 1,585	\$ 148	\$ 181	\$ 75	\$ 154

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Expedited Site Remediation Trust Fund (0456)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (0191)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,837	\$ 4,591	\$ 5,858
ADDITIONS			
Revenues	1	7,842	1,514
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(1,006)	182
Other Additions	—	—	1,255
Total Additions	1	6,836	2,951
DEDUCTIONS			
Appropriation Expenditures			
State Operations	66	6,685	846
Local Assistance	—	—	2,103
Capital Outlay	—	—	—
Total Appropriation Expenditures	66	6,685	2,949
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(444)	(26)
Total Deductions	66	6,241	2,923
FUND BALANCE (DEFICIT), ENDING	\$ 2,772	\$ 5,186	\$ 5,886

Satellite Wagering Account (0192)	Fair Employment and Housing Enforcement and Litigation Fund (3246)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)	Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)
\$ (2)	\$ —	\$ 4,963	\$ 2,487	\$ 8	\$ 12,907	\$ 7,779
—	951	7,491	2,251	13	25,872	6,681
—	—	3,000	—	—	—	—
—	30	(1,796)	4	—	16	96
—	—	—	—	—	—	—
<u>—</u>	<u>981</u>	<u>8,695</u>	<u>2,255</u>	<u>13</u>	<u>25,888</u>	<u>6,777</u>
—	2	10,574	1,482	2	28,587	3,205
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>2</u>	<u>10,574</u>	<u>1,482</u>	<u>2</u>	<u>28,587</u>	<u>3,205</u>
—	—	—	—	—	—	—
(2)	—	(403)	—	—	(506)	(109)
<u>(2)</u>	<u>2</u>	<u>10,171</u>	<u>1,482</u>	<u>2</u>	<u>28,081</u>	<u>3,096</u>
<u>\$ —</u>	<u>\$ 979</u>	<u>\$ 3,487</u>	<u>\$ 3,260</u>	<u>\$ 19</u>	<u>\$ 10,714</u>	<u>\$ 11,460</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Fish and Game Preservation Fund		
	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
FUND BALANCE (DEFICIT), BEGINNING	\$ 657,072	\$ 2,356	\$ 106,661
ADDITIONS			
Revenues	2,673	5	92,751
Transfers From Other Funds	1,531,927	—	—
Prior Year Revenue Adjustments	—	—	1,105
Other Additions	—	—	—
Total Additions	1,534,600	5	93,856
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,546,035	28	100,402
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,546,035	28	100,402
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(6,789)
Total Deductions	1,546,035	28	93,613
FUND BALANCE (DEFICIT), ENDING	\$ 645,637	\$ 2,333	\$ 106,904

* Abnormal balance in State Operations is caused by the credit balance in the "Less Funding Provided by the General Fund" account.

Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)
\$ 360	\$ 9,007	\$ 439	\$ 9,066	\$ 12	\$ 3,186	\$ 607
859	514	54	8,078	—	—	266
—	—	—	—	—	—	—
58	19	—	(22)	—	—	7
—	—	—	—	—	—	—
917	533	54	8,056	—	—	273
855	2	2	7,524	—	(81) *	134
—	—	—	—	—	—	—
—	—	—	—	—	—	—
855	2	2	7,524	—	(81)	134
—	—	—	—	—	2,300	—
(61)	—	—	(37)	—	(16)	—
794	2	2	7,487	—	2,203	134
\$ 483	\$ 9,538	\$ 491	\$ 9,635	\$ 12	\$ 983	\$ 746

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4,588	\$ 18,100	\$ 26,509
ADDITIONS			
Revenues	2,881	430,600	106,631
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1)	109,225	(5,464)
Other Additions	—	—	—
Total Additions	2,880	539,825	101,167
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,975	526,919	26,102
Local Assistance	—	—	90,783
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,975	526,919	116,885
Transfers To Other Funds	—	24,000	—
Adjustments to Prior Year Appropriation Expenditures	(6)	—	(4,410)
Total Deductions	2,969	550,919	112,475
FUND BALANCE (DEFICIT), ENDING	\$ 4,499	\$ 7,006	\$ 15,201

* Abnormal balance in Capital Outlay is caused by credit balances in "Less Funding" accounts.

Geology and Geophysics Account (0205)	Graphic Design License Plate Account (0078)	Greenhouse Gas Reduction Fund (3228)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)	Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle-Deserted Well Abatement Fund (0275)
\$ 1,251	\$ 2,557	\$ 257,433	\$ 136	\$ 39,995	\$ 14,678	\$ 583
966	2,103	477,775	151	—	20,109	288
—	—	—	—	9,092	—	—
1	—	—	—	—	—	3
—	—	—	—	—	—	—
967	2,103	477,775	151	9,092	20,109	291
1,161	703	23,128	149	618	23,602	660
—	2,040	—	—	3,000	—	—
—	—	—	—	(14,315) *	852	—
1,161	2,743	23,128	149	(10,697)	24,454	660
—	—	500,000	—	—	—	—
(101)	(7)	—	(2)	(164)	(2,000)	—
1,060	2,736	523,128	147	(10,861)	22,454	660
\$ 1,158	\$ 1,924	\$ 212,080	\$ 140	\$ 59,948	\$ 12,333	\$ 214

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)	Heritage Enrichment Resource Fund (3170)
FUND BALANCE (DEFICIT), BEGINNING	\$ 786	\$ 3,762	\$ 85
ADDITIONS			
Revenues	2,000	22,362	73
Transfers From Other Funds	—	419	—
Prior Year Revenue Adjustments	—	(88)	—
Other Additions	—	—	—
Total Additions	2,000	22,693	73
DEDUCTIONS			
Appropriation Expenditures			
State Operations	997	21,466	46
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	997	21,466	46
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	57	(1,322)	—
Total Deductions	1,054	20,144	46
FUND BALANCE (DEFICIT), ENDING	\$ 1,732	\$ 6,311	\$ 112

High Polluter Repair or Removal Account			Home Furnishings and Thermal Insulation Fund (0752)	Horse Racing Fund (3153)	Hospital Building Fund (0121)	Hospital Quality Assurance Revenue Fund (3158)
Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)				
\$ 16,900	\$ 18,294	\$ 1,663	\$ 1,989	\$ 2,181	\$ 49,173	\$ 153,885
31,186	35,304	887	4,389	11,644	49,918	2,371,902
—	—	1,000	1,500	—	—	—
—	—	—	3	2	2,409	78
—	—	—	—	—	—	—
31,186	35,304	1,887	5,892	11,646	52,327	2,371,980
34,854	30,669	1,506	4,467	11,469	50,308	598
—	—	—	—	—	—	2,332,940
—	—	—	—	—	—	—
34,854	30,669	1,506	4,467	11,469	50,308	2,333,538
—	—	—	—	—	—	—
(1,494)	(1,044)	—	(66)	(20)	(2,047)	(49)
33,360	29,625	1,506	4,401	11,449	48,261	2,333,489
\$ 14,726	\$ 23,973	\$ 2,044	\$ 3,480	\$ 2,378	\$ 53,239	\$ 192,376

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Relations Construction Industry Enforcement Fund (0216)
FUND BALANCE (DEFICIT), BEGINNING	\$ 40,372	\$ 14	\$ 1,784
ADDITIONS			
Revenues	45,217	35	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	470	—	(548)
Other Additions	—	—	—
Total Additions	45,687	35	(548)
DEDUCTIONS			
Appropriation Expenditures			
State Operations	25,699	16	6
Local Assistance	16,339	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	42,038	16	6
Transfers To Other Funds	28,200	—	1,235
Adjustments to Prior Year Appropriation Expenditures	(5,540)	—	(5)
Total Deductions	64,698	16	1,236
FUND BALANCE (DEFICIT), ENDING	\$ 21,361	\$ 33	\$ —

Integrated Waste Management Fund						
Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)	Carpet Stewardship Account (3195)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account	
					Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)
\$ 12,365	\$ 54,832	\$ 282	\$ 181	\$ 105,754	\$ 30,073	\$ 10,127
5,962	222,648	199	314	57,764	43,573	1,065
—	1,122	—	—	—	—	—
3	(2,166)	88	(3)	(1,750)	594	17
—	—	—	—	—	277	5,769
5,965	221,604	287	311	56,014	44,444	6,851
5,735	176,765	193	218	83,045	35,551	1,034
—	55,217	—	—	—	2,691	3,370
—	—	—	—	—	—	—
5,735	231,982	193	218	83,045	38,242	4,404
—	268	—	—	—	5,000	—
(165)	(420)	(5)	2	(171)	(1,457)	(219)
5,570	231,830	188	220	82,874	41,785	4,185
\$ 12,760	\$ 44,606	\$ 381	\$ 272	\$ 78,894	\$ 32,732	\$ 12,793

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Internal Health Information Integrity Quality Improvement Account (3151)	Labor and Workforce Development Fund (3078)	Labor Enforcement and Compliance Fund (3152)
FUND BALANCE (DEFICIT), BEGINNING	\$ 33	\$ 10,524	\$ 27,364
ADDITIONS			
Revenues	1	5,681	50,798
Transfers From Other Funds	—	—	1,235
Prior Year Revenue Adjustments	—	—	122
Other Additions	—	—	—
Total Additions	1	5,681	52,155
DEDUCTIONS			
Appropriation Expenditures			
State Operations	24	4,595	42,565
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	24	4,595	42,565
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	27	(193)
Total Deductions	24	4,622	42,372
FUND BALANCE (DEFICIT), ENDING	\$ 10	\$ 11,583	\$ 37,147

* Fund balance exists due to timing factor.

				Local Revenue Fund (Continued on next page)		
				Sales Tax Account (Continued on next page)		
Lead-Related Construction Fund (3155)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund * (0330)	CalWORKS Maintenance of Effort Subaccount (3200)	Child Poverty and Family Supplemental Support Subaccount (3249)
\$ 816	\$ 221	\$ 391	\$ 1,137	\$ 15,080	\$ —	\$ —
509	38	301	852	1,570,452	—	—
—	—	—	—	3,105,519	721,764	60,681
—	—	—	—	10,031	—	—
—	—	—	—	—	—	—
509	38	301	852	4,686,002	721,764	60,681
317	2	453	37	725	—	—
—	—	—	683	—	721,764	60,681
—	—	—	—	—	—	—
317	2	453	720	725	721,764	60,681
—	—	—	—	4,691,822	—	—
1	—	(2)	(2)	—	—	—
318	2	451	718	4,692,547	721,764	60,681
\$ 1,007	\$ 257	\$ 241	\$ 1,271	\$ 8,535	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		
	Sales Tax Account (Continued from previous page)		
	Family Support Subaccount (3248)	Health Subaccount (0353)	Mental Health Subaccount (0351)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	9	61
Transfers From Other Funds	300,000	472,288	1,129,888
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	300,000	472,297	1,129,949
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	—	2
Local Assistance	299,998	172,288	1,129,888
Capital Outlay	—	—	—
Total Appropriation Expenditures	300,000	172,288	1,129,890
Transfers To Other Funds	—	300,009	59
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	300,000	472,297	1,129,949
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Local Revenue Fund
(Continued on next page)

Sales Tax Growth Account						
Sales Tax Account (0331)	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)	General Growth Subaccount (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
251	—	—	—	—	—	40,723
3,110,557	1,692,518	17,670	196,512	158,720	201,461	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,110,808	1,692,518	17,670	196,512	158,720	201,461	40,723
2	—	—	—	—	—	2
—	1,692,518	17,670	196,512	98,039	—	40,721
—	—	—	—	—	—	—
2	1,692,518	17,670	196,512	98,039	—	40,723
3,110,806	—	—	—	60,681	201,461	—
—	—	—	—	—	—	—
3,110,808	1,692,518	17,670	196,512	158,720	201,461	40,723
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		Local Revenue Fund 2011 Law Enforcement Services Account
	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Community Corrections Subaccount (3223)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	158	—	—
Transfers From Other Funds	1,581,274	126,910	1,001,127
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,581,432	126,910	1,001,127
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	—	—
Local Assistance	1,310,964	121,799	1,001,127
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,310,966	121,799	1,001,127
Transfers To Other Funds	270,466	5,111	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1,581,432	126,910	1,001,127
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account
(Continued on next page)

District Attorney and Public Defender Subaccount (3224)	Enhancing Law Enforcement Activities Subaccount		Juvenile Justice Subaccount				Law Enforcement Services Account (3215)
	Enhancing Law Enforcement Activities Growth Special Account (3231)	Enhancing Law Enforcement Activities Subaccount (3222)	Juvenile Justice Subaccount (3225)	Juvenile Reentry Grant Special Account (3226)	Youthful Offender Block Grant Special Account (3227)		
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—	—
17,248	24,640	489,900	111,459	6,151	105,307	1,638,918	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
17,248	24,640	489,900	111,459	6,151	105,307	1,638,918	
—	—	—	—	—	—	—	
17,248	24,640	489,900	—	6,151	105,307	—	
—	—	—	—	—	—	—	
17,248	24,640	489,900	—	6,151	105,307	—	
—	—	—	111,459	—	—	1,638,918	
—	—	—	—	—	—	—	
17,248	24,640	489,900	111,459	6,151	105,307	1,638,918	
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

Local Revenue Fund 2011
(Continued from previous page)

	Law Enforcement Services Account	Trial Court Security Subaccount (3221)	Local Revenue Fund 2011 * (3171)	Mental Health Account (3179)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ 30,823	\$ —
ADDITIONS				
Revenues	—	—	—	—
Transfers From Other Funds	509,084	5,894,955	1,120,827	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	509,084	5,894,955	1,120,827	—
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	—	—	—
Local Assistance	509,084	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	509,084	—	—	—
Transfers To Other Funds	—	5,887,092	1,120,827	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Total Deductions	509,084	5,887,092	1,120,827	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 38,686	\$ —

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

Sales and Use Tax Growth Account
(Continued on next page)

Law Enforcement Services Growth Subaccount

(Continued on next page)

Community Corrections Growth Special Account (3233)	District Attorney and Public Defender Growth Special Account (3232)	Juvenile Justice Growth Special Account (3230)	Law Enforcement Services Growth Subaccount (3220)	Trial Court Security Growth Special Account (3234)	Sales and Use Tax Growth Account (3229)	Behavioral Health Services Growth Special Account (3235)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
73,188	4,879	9,758	97,584	9,758	278,812	60,149
—	—	—	—	—	—	—
—	—	—	—	—	—	—
73,188	4,879	9,758	97,584	9,758	278,812	60,149
—	—	—	—	—	—	—
73,188	4,879	9,758	—	9,758	—	60,149
—	—	—	—	—	—	—
73,188	4,879	9,758	—	9,758	—	60,149
—	—	—	97,584	—	278,812	—
—	—	—	—	—	—	—
73,188	4,879	9,758	97,584	9,758	278,812	60,149
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

Local Revenue Fund 2011
(Continued from previous page)

	Sales and Use Tax Growth Account (Continued from previous page)	Support Services Account	
	Support Services Growth Subaccount (Continued from previous page)	Behavioral Health Subaccount	
	Protective Services Growth Special Account (3236)	Support Services Growth Subaccount (3218)	Behavioral Health Subaccount (3217)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	112,017	181,227	993,129
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	112,017	181,227	993,129
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	112,017	—	988,025
Capital Outlay	—	—	—
Total Appropriation Expenditures	112,017	—	988,025
Transfers To Other Funds	—	181,227	5,104
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	112,017	181,227	993,129
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Women and Children's Residential Treatment Services Special Account (3239)	Protective Services Subaccount (3216)	Support Services Account (3214)	Long-Term Care Quality Assurance Fund (3213)	Low Income Health Program MCE Out-of-Network Emergency Care Services Fund (3201)	Major Risk Medical Insurance Fund (0313)	Managed Care Administrative Fines and Penalties Fund (3133)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 48,079	\$ 804
—	—	—	397,001	20,017	—	1,467
5,104	1,855,406	2,848,535	—	—	29,334	—
—	—	—	—	—	(462)	—
—	—	—	—	—	—	—
5,104	1,855,406	2,848,535	397,001	20,017	28,872	1,467
—	—	—	2	—	806	—
5,104	1,855,406	—	373,490	7,838	24,854	—
—	—	—	—	—	—	—
5,104	1,855,406	—	373,492	7,838	25,660	—
—	—	2,848,535	—	—	—	977
—	—	—	—	—	(62)	—
5,104	1,855,406	2,848,535	373,492	7,838	25,598	977
\$ —	\$ —	\$ —	\$ 23,509	\$ 12,179	\$ 51,353	\$ 1,294

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Medical Marijuana Program Fund (3074)
FUND BALANCE (DEFICIT), BEGINNING	\$ 28,009	\$ 4,954	\$ 301
ADDITIONS			
Revenues	46,692	4,204	361
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(3)	576	63
Other Additions	—	—	—
Total Additions	46,689	4,780	424
DEDUCTIONS			
Appropriation Expenditures			
State Operations	39,979	4,357	222
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	39,979	4,357	222
Transfers To Other Funds	2,439	—	419
Adjustments to Prior Year Appropriation Expenditures	(1,081)	(97)	(119)
Total Deductions	41,337	4,260	522
FUND BALANCE (DEFICIT), ENDING	\$ 33,361	\$ 5,474	\$ 203

Medical Waste Management Fund (0074)	Mental Health Facility Licensing Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Mine Reclamation Account			Missing Children Reward Fund (0113)
				Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)		
\$ 3,243	\$ 29	\$ 816	\$ 277,231	\$ 2,727	\$ 2,412	\$ 5	
1,981	345	374	1,187,960	939	3,753	—	
—	—	—	479,780	—	—	—	
(1)	—	—	—	—	75	—	
—	—	2	—	—	—	—	
1,980	345	376	1,667,740	939	3,828	—	
2,180	366	304	34,094	555	3,929	2	
—	—	—	1,248,172	—	—	—	
—	—	—	—	—	—	—	
2,180	366	304	1,282,266	555	3,929	2	
—	—	—	—	—	—	—	
54	—	(13)	34,002	4	47	—	
2,234	366	291	1,316,268	559	3,976	2	
\$ 2,989	\$ 8	\$ 901	\$ 628,703	\$ 3,107	\$ 2,264	\$ 3	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Missing Persons DNA Database Fund (3016)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,531	\$ 10,614	\$ 3,986
ADDITIONS			
Revenues	3,008	18,187	6,859
Transfers From Other Funds	1,000	—	—
Prior Year Revenue Adjustments	(60)	(6)	—
Other Additions	—	—	—
Total Additions	3,948	18,181	6,859
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,018	17,971	6,639
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,018	17,971	6,639
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(163)	(47)	(11)
Total Deductions	2,855	17,924	6,628
FUND BALANCE (DEFICIT), ENDING	\$ 2,624	\$ 10,871	\$ 4,217

Narcotic Treatment Program Licensing Trust Fund (0243)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)
\$ 1,298	\$ 492	\$ 724	\$ 1,139	\$ 130	\$ 215	\$ 809
1,521	250	1	127	—	77	—
—	—	—	—	—	—	—
(15)	—	—	5	—	—	—
—	—	—	—	—	—	—
1,506	250	1	132	—	77	—
1,031	150	2	346	2	55	8
—	—	269	—	—	—	—
—	—	—	—	—	—	—
1,031	150	271	346	2	55	8
—	—	—	—	—	—	—
18	—	—	(203)	—	—	(3)
1,049	150	271	143	2	55	5
\$ 1,755	\$ 592	\$ 454	\$ 1,128	\$ 128	\$ 237	\$ 804

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)
FUND BALANCE (DEFICIT), BEGINNING	\$ 28,974	\$ 1,220	\$ —
ADDITIONS			
Revenues	50,492	1,201	2,133
Transfers From Other Funds	13,699	2,000	—
Prior Year Revenue Adjustments	468	—	—
Other Additions	—	—	—
Total Additions	64,659	3,201	2,133
DEDUCTIONS			
Appropriation Expenditures			
State Operations	51,889	1,439	2
Local Assistance	—	—	2,131
Capital Outlay	—	—	—
Total Appropriation Expenditures	51,889	1,439	2,133
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(766)	(5)	—
Total Deductions	51,123	1,434	2,133
FUND BALANCE (DEFICIT), ENDING	\$ 42,510	\$ 2,987	\$ —

* Amounts exist in this fund but do not appear because of rounding.

Off-Highway Vehicle Trust Fund		Oil, Gas, and Geothermal Administrative Fund				
Conservation and Enforcement Services Account * (0265)	Off-Highway Vehicle Trust Fund (0263)	Acute Orphan Well Account (3102)	Oil, Gas, and Geothermal Administrative Fund (3046)	Office of Patient Advocate Trust Fund (3209)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
\$ —	\$ 154,035	\$ 820	\$ 10,272	\$ 1,190	\$ 17,861	\$ 11,070
—	21,924	2	30,932	3	38,722	730
—	64,500	—	—	2,707	—	—
—	70	—	(25)	—	(124)	299
—	—	—	—	—	—	—
—	86,494	2	30,907	2,710	38,598	1,029
—	57,813	6	37,229	2,431	37,019	322
—	23,233	—	—	—	1,097	—
—	6,563	—	—	—	—	—
—	87,609	6	37,229	2,431	38,116	322
—	—	—	—	—	—	—
—	(9,377)	—	350	(71)	(1,406)	148
—	78,232	6	37,579	2,360	36,710	470
\$ —	\$ 162,297	\$ 816	\$ 3,600	\$ 1,540	\$ 19,749	\$ 11,629

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Operating Funds of the Assembly and Senate (0160)	Optometry Fund (0763)	Osteopathic Medical Board of California Contingent Fund (0264)
FUND BALANCE (DEFICIT), BEGINNING	\$ 23	\$ 1,331	\$ 3,144
ADDITIONS			
Revenues	—	1,833	1,641
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1	—
Other Additions	—	—	—
Total Additions	—	1,834	1,641
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(8) *	1,651	1,680
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(8)	1,651	1,680
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(12)	(1)
Total Deductions	(8)	1,639	1,679
FUND BALANCE (DEFICIT), ENDING	\$ 31	\$ 1,526	\$ 3,106

* Abnormal balance in State Operations is due to prior year accrual reversal being greater than the current year expenditure.

Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)
\$ 326	\$ 208	\$ 29,453	\$ 19,673	\$ 14,657	\$ 1,034	\$ 1,317
18	1	29,910	5,417	14,672	3,315	1,569
—	—	18,000	41,614	1,000	—	—
—	—	89	36	42	1	—
—	—	—	—	—	—	—
18	1	47,999	47,067	15,714	3,316	1,569
4	3	35,879	264	16,590	3,369	1,277
—	—	15,288	35,803	—	—	—
—	—	—	—	—	—	—
4	3	51,167	36,067	16,590	3,369	1,277
—	—	—	—	—	—	—
—	—	(1,001)	(5)	(251)	(28)	(58)
4	3	50,166	36,062	16,339	3,341	1,219
\$ 340	\$ 206	\$ 27,286	\$ 30,678	\$ 14,032	\$ 1,009	\$ 1,667

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Pierce's Disease Management Account (3010)	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Pressure Vessel Account (0453)
FUND BALANCE (DEFICIT), BEGINNING	\$ 24,346	\$ 389	\$ 867
ADDITIONS			
Revenues	2,785	555	5,095
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	45	—	(322)
Other Additions	—	—	—
Total Additions	2,830	555	4,773
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6,984	51	4,387
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	6,984	51	4,387
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(20)
Total Deductions	6,984	51	4,367
FUND BALANCE (DEFICIT), ENDING	\$ 20,192	\$ 893	\$ 1,273

Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)
\$ 52,692	\$ 529	\$ 10,936	\$ 7,294	\$ 2,377	\$ 354	\$ 500
4,145	824	9,863	10,977	9,039	480	38
—	—	—	—	2,500	—	—
—	—	3	2	—	—	(2)
—	—	—	—	—	—	—
4,145	824	9,866	10,979	11,539	480	36
2	621	8,790	10,855	7,546	417	181
47,448	—	—	—	—	—	—
—	—	—	—	—	—	—
47,450	621	8,790	10,855	7,546	417	181
8,750	—	—	—	—	—	—
—	(19)	—	(283)	(165)	2	2
56,200	602	8,790	10,572	7,381	419	183
\$ 637	\$ 751	\$ 12,012	\$ 7,701	\$ 6,535	\$ 415	\$ 353

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)
FUND BALANCE (DEFICIT), BEGINNING	\$ 5,223	\$ 2,765	\$ —
ADDITIONS			
Revenues	3,888	—	751,994
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	3,888	—	751,994
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,503	2	—
Local Assistance	—	1,682	751,994
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,503	1,684	751,994
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(167)	—	—
Total Deductions	3,336	1,684	751,994
FUND BALANCE (DEFICIT), ENDING	\$ 5,775	\$ 1,081	\$ —

Public Interest Research, Development, and Demonstration Fund	Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)	Public School Planning, Design and Construction Review Revolving Fund (0328)	Public Utilities Commission Ratepayer Advocate Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund (Continued on next page)	Hazardous Spill Prevention Account (0059)
Natural Gas Subaccount (3109)							
\$ 83,745	\$ 145,926	\$ 522	\$ 8,640	\$ 8,472	\$ 11,111		\$ 2
189	210	4,414	32,010	24	20,239		—
24,000	—	—	15,000	24,354	—		—
—	—	—	163	—	(327)		—
—	—	—	—	—	—		—
24,189	210	4,414	47,173	24,378	19,912		—
9,555	61,166	2,559	43,525	24,286	22,639		—
—	—	—	—	—	—		—
—	—	—	—	—	—		—
9,555	61,166	2,559	43,525	24,286	22,639		—
—	10,000	—	—	—	—		—
13,049	(6,646)	(180)	(12)	(633)	(2,044)		—
22,604	64,520	2,379	43,513	23,653	20,595		—
\$ 85,330	\$ 81,616	\$ 2,557	\$ 12,300	\$ 9,197	\$ 10,428		\$ 2

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

Rail Accident
Prevention
and
Response
Fund
(Continued
from previous
page)

	Rail Accident Prevention and Response Fund (0058)	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11	\$ 3,077	\$ 35,105
ADDITIONS			
Revenues	—	4,001	51,000
Transfers From Other Funds	—	8,100	—
Prior Year Revenue Adjustments	—	(106)	(44)
Other Additions	—	—	—
Total Additions	—	11,995	50,956
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	5,046	45,940
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3	5,046	45,940
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(183)	(158)
Total Deductions	3	4,863	45,782
FUND BALANCE (DEFICIT), ENDING	\$ 8	\$ 10,209	\$ 40,279

* Abnormal balance in State Operations is due to allocations credited to the "Less Funding Provided by the General Fund" account.

Recidivism Reduction Fund (3259)	Recreational Health Fund (3157)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)
\$ —	\$ 518	\$ 571	\$ 3,559	\$ 3,431	\$ 83	\$ 5,633
—	3	299	2,021	3,690	8	3,085
—	—	—	—	—	—	—
—	—	—	—	175	—	—
—	—	—	66	—	—	—
—	3	299	2,087	3,865	8	3,085
(103,198) *	—	333	1,470	2,808	2	4,047
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(103,198)	—	333	1,470	2,808	2	4,047
—	—	—	—	—	—	433
—	—	(30)	(61)	(18)	—	—
(103,198)	—	303	1,409	2,790	2	4,480
\$ 103,198	\$ 521	\$ 567	\$ 4,237	\$ 4,506	\$ 89	\$ 4,238

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)
FUND BALANCE (DEFICIT), BEGINNING	\$ 10,658	\$ 213,641	\$ 1,217
ADDITIONS			
Revenues	1,986	458	3,485
Transfers From Other Funds	—	26,815	—
Prior Year Revenue Adjustments	(5,230)	20	(104)
Other Additions	—	—	—
Total Additions	(3,244)	27,293	3,381
DEDUCTIONS			
Appropriation Expenditures			
State Operations	834	34,355	1,685
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	834	34,355	1,685
Transfers To Other Funds	6,378	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(152)	12
Total Deductions	7,212	34,203	1,697
FUND BALANCE (DEFICIT), ENDING	\$ 202	\$ 206,731	\$ 2,901

Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Retail Food Safety and Defense Fund (3111)	Rigid Container Account (3024)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
\$ 799	\$ 2,802	\$ 100,496	\$ 20	\$ 215	\$ 8,956	\$ 5,710
37	2,711	101,246	15	—	12,839	3,390
—	—	—	—	—	—	—
—	1	575	—	—	8	—
—	—	—	—	—	—	—
37	2,712	101,821	15	—	12,847	3,390
2	2,776	27,587	2	37	14,013	2,121
—	—	66,100	—	—	—	—
—	—	—	—	—	—	—
2	2,776	93,687	2	37	14,013	2,121
—	—	—	—	—	—	—
—	(77)	(1,065)	—	(18)	(27)	(22)
2	2,699	92,622	2	19	13,986	2,099
\$ 834	\$ 2,815	\$ 109,695	\$ 33	\$ 196	\$ 7,817	\$ 7,001

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,798	\$ 152	\$ 1,366
ADDITIONS			
Revenues	168	—	302
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	168	—	302
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,574	2	83
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,574	2	83
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	416	—	(6)
Total Deductions	1,990	2	77
FUND BALANCE (DEFICIT), ENDING	\$ 976	\$ 150	\$ 1,591

School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secondhand Dealer and Pawnbroker Fund (3240)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)
\$ 5,412	\$ 123	\$ 1,293	\$ 1,623	\$ 4,826	\$ 3,390	\$ 9
—	—	2	981	50,746	3,746	3
—	—	—	—	—	—	—
22	—	—	93	4	—	—
—	—	—	—	—	—	—
22	—	2	1,074	50,750	3,746	3
2	2	557	233	39,328	3,317	838
22	—	—	—	—	—	—
—	—	—	—	—	—	—
24	2	557	233	39,328	3,317	838
—	—	—	—	10,925	—	—
—	—	(10)	—	(351)	(7)	(838)
24	2	547	233	49,902	3,310	—
\$ 5,410	\$ 121	\$ 748	\$ 2,464	\$ 5,674	\$ 3,826	\$ 12

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Soil Conservation Fund (0141)
FUND BALANCE (DEFICIT), BEGINNING	\$ 467	\$ 406	\$ 3,169
ADDITIONS			
Revenues	55	29	2,536
Transfers From Other Funds	—	878	—
Prior Year Revenue Adjustments	6	—	—
Other Additions	—	—	—
Total Additions	61	907	2,536
DEDUCTIONS			
Appropriation Expenditures			
State Operations	179	2	1,620
Local Assistance	—	(22,627) *	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	179	(22,625)	1,620
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(8)	17
Total Deductions	179	(22,633)	1,637
FUND BALANCE (DEFICIT), ENDING	\$ 349	\$ 23,946	\$ 4,068

* Abnormal balance in Local Assistance is caused by "Less Funding Provided by the General Fund".

† Abnormal balance in State Operations is due to less funding and Deferred Payroll.

^ Abnormal balance in Local Assistance is due to the credit balance in the "Less Funding Provided by the General Fund" account.

Solid Waste Disposal Site Cleanup Trust Fund (0386)	Specialized License Plate Fund (3139)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Audit Fund (0126)	State Board of Chiropractic Examiners' Fund (0152)	State Community Corrections Performance Incentives Fund (8059)	State Corporations Fund (0067)
\$ 13,010	\$ —	\$ 839	\$ 10,559	\$ 2,509	\$ 309	\$ 63,536
38	278	1,674	—	3,632	—	48,630
5,000	—	300	—	—	—	—
—	—	—	—	(2)	—	(115)
16	—	—	—	—	—	—
5,054	278	1,974	—	3,630	—	48,515
7,468	—	1,553	(427) †	3,161	1,026	39,214
—	—	—	—	—	(1,000) ^	—
—	—	—	—	—	—	—
7,468	—	1,553	(427)	3,161	26	39,214
—	—	—	—	—	—	15,000
(7)	—	(19)	—	(72)	—	(29)
7,461	—	1,534	(427)	3,089	26	54,185
\$ 10,603	\$ 278	\$ 1,279	\$ 10,986	\$ 3,050	\$ 283	\$ 57,866

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	State Court Facilities Construction Fund		
	Immediate and Critical Needs Account (3138)	State Court Facilities Construction Fund (3037)	State Dental Assistant Fund (3142)
FUND BALANCE (DEFICIT), BEGINNING	\$ 122,800	\$ 93,686	\$ 2,799
ADDITIONS			
Revenues	274,444	110,001	1,703
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(390)	2,988	—
Other Additions	—	—	—
Total Additions	274,054	112,989	1,703
DEDUCTIONS			
Appropriation Expenditures			
State Operations	57,399	58,566	1,638
Local Assistance	50,000	—	—
Capital Outlay	18,617	—	—
Total Appropriation Expenditures	126,016	58,566	1,638
Transfers To Other Funds	200,000	5,486	—
Adjustments to Prior Year Appropriation Expenditures	(26,563)	(6,598)	(37)
Total Deductions	299,453	57,454	1,601
FUND BALANCE (DEFICIT), ENDING	\$ 97,401	\$ 149,221	\$ 2,901

State Dental Hygiene Fund (3140)	State Dentistry Fund		State Department of Public Health Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)
	Dentally Underserved Account (3039)	State Dentistry Fund (0741)				
\$ 649	\$ 1,878	\$ 5,413	\$ 84,992	\$ 240	\$ 2,223	\$ 1,695
1,513	4	8,597	78,955	4	2,116	1,319
—	—	2,700	—	—	—	—
—	—	1	(3)	—	58	1
—	—	—	—	—	—	—
1,513	4	11,298	78,952	4	2,174	1,320
1,248	83	9,832	72,839	161	2,036	1,777
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,248	83	9,832	72,839	161	2,036	1,777
—	—	—	—	—	—	—
(1)	—	(192)	1,644	(128)	(7)	(9)
1,247	83	9,640	74,483	33	2,029	1,768
\$ 915	\$ 1,799	\$ 7,071	\$ 89,461	\$ 211	\$ 2,368	\$ 1,247

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	State Parks and Recreation Fund		
	State HICAP Fund (0289)	State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,664	\$ 103,584	\$ 6,595
ADDITIONS			
Revenues	3,153	109,514	11,184
Transfers From Other Funds	—	30,049	17,513
Prior Year Revenue Adjustments	—	(596)	2,399
Other Additions	—	—	—
Total Additions	3,153	138,967	31,096
DEDUCTIONS			
Appropriation Expenditures			
State Operations	242	126,167	23,352
Local Assistance	1,997	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,239	126,167	23,352
Transfers To Other Funds	—	17,513	—
Adjustments to Prior Year Appropriation Expenditures	(1)	(2,052)	—
Total Deductions	2,238	141,628	23,352
FUND BALANCE (DEFICIT), ENDING	\$ 2,579	\$ 100,923	\$ 14,339

State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)
\$ 2,363	\$ 50,830	\$ 16,992	\$ 84,028	\$ 18,936	\$ 8,381	\$ 586
759	68,905	79,945	42,711	8,017	6,203	389
5,000	—	—	—	—	1,500	—
(9)	7,247	—	1,051	—	—	—
—	—	—	—	—	—	—
5,750	76,152	79,945	43,762	8,017	7,703	389
764	60,759	—	13,856	—	7,833	268
—	—	81,274	12,320	2,969	—	—
—	—	—	—	—	—	—
764	60,759	81,274	26,176	2,969	7,833	268
—	—	—	33,991	—	2,500	—
4	(185)	—	(875)	—	1	4
768	60,574	81,274	59,292	2,969	10,334	272
\$ 7,345	\$ 66,408	\$ 15,663	\$ 68,498	\$ 23,984	\$ 5,750	\$ 703

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,723	\$ 314	\$ 258
ADDITIONS			
Revenues	3,982	139	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	1	—	—
Other Additions	—	—	—
Total Additions	3,983	139	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,721	2	—
Local Assistance	—	—	(19) *
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,721	2	(19)
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(48)	—	—
Total Deductions	3,673	2	(19)
FUND BALANCE (DEFICIT), ENDING	\$ 2,033	\$ 451	\$ 277

* Abnormal balance in Local Assistance is caused by abatement.

Tax Credit Allocation Fee Account		Teacher Credentials Fund					Timber Regulation and Forest Restoration Fund
Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Timber Regulation and Forest Restoration Fund (3212)	
\$ 19,478	\$ 9,055	\$ 1,217	\$ 2,576	\$ 4,844	\$ 825	\$ 5,139	
5,448	4,874	15,434	4,169	22,522	234	34,305	
—	—	—	—	—	—	—	
—	—	(330)	—	76	—	(232)	
—	—	—	—	—	—	—	
5,448	4,874	15,104	4,169	22,598	234	34,073	
3,790	1,864	14,080	3,954	20,184	160	20,728	
—	192	—	—	—	—	—	
—	—	—	—	—	—	—	
3,790	2,056	14,080	3,954	20,184	160	20,728	
—	—	—	—	—	—	—	
(16)	(86)	(154)	(44)	—	—	441	
3,774	1,970	13,926	3,910	20,184	160	21,169	
\$ 21,152	\$ 11,959	\$ 2,395	\$ 2,835	\$ 7,258	\$ 899	\$ 18,043	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund * (3007)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,171	\$ 2,271	\$ 1,842
ADDITIONS			
Revenues	694	—	—
Transfers From Other Funds	—	—	132,000
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	83,416
Total Additions	694	—	215,416
DEDUCTIONS			
Appropriation Expenditures			
State Operations	542	2	1,358
Local Assistance	—	—	39,312
Capital Outlay	—	—	54,681
Total Appropriation Expenditures	542	2	95,351
Transfers To Other Funds	—	—	76,054
Adjustments to Prior Year Appropriation Expenditures	(22)	—	338
Total Deductions	520	2	171,743
FUND BALANCE (DEFICIT), ENDING	\$ 2,345	\$ 2,269	\$ 45,515

* Beginning with fiscal year 2011-12, the California Department of Transportation, the primary user of this fund, changed its method of accounting and reporting from a modified accrual basis to a cash basis.

† Abnormal balance in Capital Outlay is mainly caused by adjustments of expenditures among funds per the California Department of Transportation.

^ Abnormal balance in Capital Outlay is due to liquidation of encumbrance as a result of earlier completion of projects.

Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)	Transportation Deferred Investment Fund * (3093)	Transportation Investment Fund * (3008)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)
\$ 319	\$ —	\$ 8,841	\$ 705	\$ 1,205	\$ 51	\$ 176
1	—	—	—	2,949	—	802
300	1,035,340	42,000	120,000	—	—	—
—	—	—	—	(624)	—	—
—	—	—	—	—	—	—
301	1,035,340	42,000	120,000	2,325	—	802
198	1,035,340	2	—	2,766	2	933
—	—	9	1,196	—	—	—
—	—	(4,407) †	(80,389) ^	—	—	—
198	1,035,340	(4,396)	(79,193)	2,766	2	933
—	—	27,000	55,000	25	—	—
—	—	—	—	(11)	—	(38)
198	1,035,340	22,604	(24,193)	2,780	2	895
\$ 422	\$ —	\$ 28,237	\$ 144,898	\$ 750	\$ 49	\$ 83

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)	Umbilical Cord Blood Collection Program Fund (1017)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,912	\$ 137,144	\$ 4,366
ADDITIONS			
Revenues	713	1,374,404	2,594
Transfers From Other Funds	—	56,905	—
Prior Year Revenue Adjustments	(1)	(1,657)	587
Other Additions	—	—	—
Total Additions	712	1,429,652	3,181
DEDUCTIONS			
Appropriation Expenditures			
State Operations	684	20,509	2
Local Assistance	—	1,451,958	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	684	1,472,467	2
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(61)	984	569
Total Deductions	623	1,473,451	571
FUND BALANCE (DEFICIT), ENDING	\$ 2,001	\$ 93,345	\$ 6,976

Underground Storage Tank Cleanup Fund

School District Account (3134)	Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)
\$ 12,618	\$ 368,509	\$ 29,020	\$ 8,934	\$ 155,230	\$ 92	\$ 15
25	290,354	62	11,913	158,982	—	—
—	—	—	—	—	—	—
—	3,236	—	—	(2,387)	—	—
—	—	—	—	—	—	—
25	293,590	62	11,913	156,595	—	—
—	256,090	—	10,521	190,328	2	5
1,538	—	5,086	—	—	—	—
—	—	—	—	—	—	—
1,538	256,090	5,086	10,521	190,328	2	5
—	8,000	—	—	—	—	—
—	(52,245)	—	(152)	62,487	—	—
1,538	211,845	5,086	10,369	252,815	2	5
\$ 11,105	\$ 450,254	\$ 23,996	\$ 10,478	\$ 59,010	\$ 90	\$ 10

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans' Service Office Fund (0083)
FUND BALANCE (DEFICIT), BEGINNING	\$ 289	\$ 85,234	\$ 759
ADDITIONS			
Revenues	56	118,628	1,165
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	55	3	—
Other Additions	—	—	—
Total Additions	111	118,631	1,165
DEDUCTIONS			
Appropriation Expenditures			
State Operations	99	118,191	58
Local Assistance	—	—	516
Capital Outlay	—	—	—
Total Appropriation Expenditures	99	118,191	574
Transfers To Other Funds	—	25,000	—
Adjustments to Prior Year Appropriation Expenditures	(11)	(2,979)	(111)
Total Deductions	88	140,212	463
FUND BALANCE (DEFICIT), ENDING	\$ 312	\$ 63,653	\$ 1,461

Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Vocational Nursing and Psychiatric Technicians Fund		Waste Discharge Permit Fund (0193)
				Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	
\$ 3,228	\$ 7,596	\$ 3,332	\$ 708	\$ 1,669	\$ 10,275	\$ 19,953
3,527	10,725	1,895	217	1,742	10,308	118,472
—	5,021	—	—	—	—	—
—	(3)	(131)	—	—	1	(1,628)
—	—	—	14	—	—	—
3,527	15,743	1,764	231	1,742	10,309	116,844
2,826	1,235	3,873	210	1,909	9,688	106,086
—	17,613	—	—	—	—	1,026
—	—	—	—	—	—	—
2,826	18,848	3,873	210	1,909	9,688	107,112
—	—	—	—	—	—	—
(87)	(66)	—	(4)	(90)	(225)	(2,763)
2,739	18,782	3,873	206	1,819	9,463	104,349
\$ 4,016	\$ 4,557	\$ 1,223	\$ 733	\$ 1,592	\$ 11,121	\$ 32,448

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,603	\$ 823	\$ 7,289
ADDITIONS			
Revenues	1,287	268	15,097
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(172)
Other Additions	—	—	—
Total Additions	1,287	268	14,925
DEDUCTIONS			
Appropriation Expenditures			
State Operations	794	150	17,827
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	794	150	17,827
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(13)	(1)	(575)
Total Deductions	781	149	17,252
FUND BALANCE (DEFICIT), ENDING	\$ 2,109	\$ 942	\$ 4,962

Welcome Center Fund (3083)	Wildlife Restoration Fund		Wine Safety Fund (0116)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
	Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)				
\$ 69	\$ 1,132	\$ 8,064	\$ 159	\$ 718	\$ 205,831	\$ 599
90	2	2,255	—	168	269,663	3
—	—	3,373	—	—	—	—
(4)	—	—	—	—	(680)	—
—	—	—	—	—	—	—
86	2	5,628	—	168	268,983	3
82	2	3,350	3	216	176,854	8
—	—	—	—	—	—	—
—	—	9,502	—	—	—	—
82	2	12,852	3	216	176,854	8
—	—	—	—	—	—	—
—	—	(296)	—	(141)	(2,019)	—
82	2	12,556	3	75	174,835	8
\$ 73	\$ 1,132	\$ 1,136	\$ 156	\$ 811	\$ 299,979	\$ 594

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Workers' Occupational Safety and Health Education Fund (3030)	Youthful Offender Block Grant Fund (3115)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ 651	\$ 641	\$ 7,145,705
ADDITIONS			
Revenues	959	—	16,976,202
Transfers From Other Funds	—	—	35,488,889
Prior Year Revenue Adjustments	—	—	294,478
Other Additions	—	—	91,251
Total Additions	959	—	52,850,820
DEDUCTIONS			
Appropriation Expenditures			
State Operations	582	—	7,580,088
Local Assistance	—	—	20,514,124
Capital Outlay	—	—	(8,421)
Total Appropriation Expenditures	582	—	28,085,791
Transfers To Other Funds	—	641	23,089,773
Adjustments to Prior Year Appropriation Expenditures	—	—	(42,185)
Total Deductions	582	641	51,133,379
FUND BALANCE (DEFICIT), ENDING	\$ 1,028	\$ —	\$ 8,863,146

(Concluded)



Nongovernmental Cost Funds

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Bond Funds

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)	California Library Construction and Renovation Fund (0794)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 14	\$ 6	\$ —
Deposits in Surplus Money Investment Fund	84,689	192,810	—
Receivables	—	—	—
Due From Other Funds	509	114	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	240,133	25,229	—
Bonds Authorized and Unissued	19,107	—	—
Total Assets	\$ 344,452	\$ 218,159	\$ —
LIABILITIES			
Accounts Payable	\$ 6,569	\$ —	\$ —
Due To Other Funds	3,275	—	—
Due To Other Governments	86	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	9,930	—	—
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	111,301	10,709	7
Unreserved-Undesignated	127,714	145,802	(7)
Total Fund Balance (Deficit) - Unadjusted	239,015	156,511	—
Adjustments to Fund Balance			
Deferred Payroll	224	—	—
Reserved for Encumbrances	95,283	61,648	—
Total Fund Balance (Deficit) - Adjusted	334,522	218,159	—
Total Liabilities and Fund Balance	\$ 344,452	\$ 218,159	\$ —

California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Bond Act Fund (6079)
\$ —	\$ 1	\$ 50	\$ 29	\$ 225	\$ —	\$ 3
—	4,482	3,007	6,346	108,137	2,962	16,310
—	—	—	—	100	—	—
—	3	1	4	970	2	40
—	—	519	34	—	—	—
—	5,040	—	—	336,000	—	64,240
—	—	—	—	1,073,475	—	335,350
\$ —	\$ 9,526	\$ 3,577	\$ 6,413	\$ 1,518,907	\$ 2,964	\$ 415,943
\$ 1,204	\$ —	\$ —	\$ —	\$ 858	\$ —	\$ 8,031
—	8	—	106	73	—	—
—	2,651	—	—	—	—	—
—	—	—	—	—	—	—
1,204	2,659	—	106	931	—	8,031
10,015	18,961	7,703	6,331	1,555,432	5,188	—
(25,068)	(12,102)	(4,126)	(428)	(38,367)	(2,225)	330,304
(15,053)	6,859	3,577	5,903	1,517,065	2,963	330,304
—	—	—	—	911	—	12
13,849	8	—	404	—	1	77,596
(1,204)	6,867	3,577	6,307	1,517,976	2,964	407,912
\$ —	\$ 9,526	\$ 3,577	\$ 6,413	\$ 1,518,907	\$ 2,964	\$ 415,943

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 90	\$ —
Deposits in Surplus Money Investment Fund	31,383	38,223	67
Receivables	—	—	—
Due From Other Funds	37	22	—
Due From Other Governments	—	—	13
Commercial Paper Authorized	47,445	4,985	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 78,867	\$ 43,320	\$ 80
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	5	—	13
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	5	—	13
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	48,216	21
Unreserved-Undesignated	78,842	(4,896)	(17)
Total Fund Balance (Deficit) - Unadjusted	78,842	43,320	4
Adjustments to Fund Balance			
Deferred Payroll	20	—	—
Reserved for Encumbrances	—	—	63
Total Fund Balance (Deficit) - Adjusted	78,862	43,320	67
Total Liabilities and Fund Balance	\$ 78,867	\$ 43,320	\$ 80

Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
\$ 7	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2
693,469	2,407	1,030	573	27	1,474	7,024
30,959	—	—	—	—	—	—
3,000	2	—	—	—	—	1
—	—	—	—	—	—	—
655,227	7,490	—	—	540	—	4,650
1,163,425	—	—	—	—	—	—
\$ 2,546,087	\$ 9,900	\$ 1,031	\$ 574	\$ 568	\$ 1,475	\$ 11,677
\$ 34,059	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 128
7,574	586	—	—	—	—	55
—	—	—	—	—	—	—
—	—	—	—	—	—	—
41,633	586	—	—	—	—	183
1,074,498	—	234	14	326	644	4,890
662,551	9,314	698	560	242	470	6,406
1,737,049	9,314	932	574	568	1,114	11,296
2,536	—	—	—	—	—	—
764,869	—	99	—	—	361	198
2,504,454	9,314	1,031	574	568	1,475	11,494
\$ 2,546,087	\$ 9,900	\$ 1,031	\$ 574	\$ 568	\$ 1,475	\$ 11,677

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 6	\$ 14
Deposits in Surplus Money Investment Fund	6,778	6,768	24,347
Receivables	—	—	10
Due From Other Funds	4	—	98
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	58,824
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 6,783	\$ 6,774	\$ 83,293
LIABILITIES			
Accounts Payable	\$ —	\$ 161	\$ 1,783
Due To Other Funds	—	164	225
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	325	2,008
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	2,364	842
Unreserved-Undesignated	6,783	2,935	79,436
Total Fund Balance (Deficit) - Unadjusted	6,783	5,299	80,278
Adjustments to Fund Balance			
Deferred Payroll	—	—	88
Reserved for Encumbrances	—	1,150	919
Total Fund Balance (Deficit) - Adjusted	6,783	6,449	81,285
Total Liabilities and Fund Balance	\$ 6,783	\$ 6,774	\$ 83,293

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006
(Continued on next page)

California Ports Infrastructure, Security, and Air Quality Improvement Account						
High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Port and Maritime Security Account * (6073)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway- Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)
\$ 369	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
71,111	—	—	—	—	—	—
386	—	—	—	—	—	—
1,189	39,657	—	37,584	108,628	5,538	8,446
—	—	—	—	—	—	—
9,244,480	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,317,535	\$ 39,657	\$ —	\$ 37,584	\$ 108,628	\$ 5,538	\$ 8,446
\$ 2,442	\$ 358	\$ —	\$ —	\$ 39,906	\$ —	\$ 4,109
19,827	39,299	—	12,865	64,063	3,775	3,675
6,648	—	—	24,719	4,659	1,763	662
—	—	—	—	—	—	—
28,917	39,657	—	37,584	108,628	5,538	8,446
4,140,005	44,819	—	131,581	69,647	25,887	93,856
4,666,842	(45,110)	—	(1,372,336)	(958,741)	(97,302)	(178,723)
8,806,847	(291)	—	(1,240,755)	(889,094)	(71,415)	(84,867)
1,115	291	—	551	3,308	15	104
480,656	—	—	1,240,204	885,786	71,400	84,763
9,288,618	—	—	—	—	—	—
\$ 9,317,535	\$ 39,657	\$ —	\$ 37,584	\$ 108,628	\$ 5,538	\$ 8,446

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

Highway Safety, Traffic Reduction, Air Quality, and
Port Security Fund of 2006
(Continued from previous page)

June 30, 2014
(Amounts in thousands)

	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006 * (6065)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 32	\$ —	\$ —
Deposits in Surplus Money Investment Fund	551,519	—	—
Receivables	—	—	—
Due From Other Funds	419	1,038	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	1,564,835	—	—
Bonds Authorized and Unissued	4,305,455	—	—
Total Assets	\$ 6,422,260	\$ 1,038	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	279,331	275	—
Due To Other Governments	—	763	—
PMIA Loans Payable	—	—	—
Total Liabilities	279,331	1,038	—
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	373	21,494	—
Unreserved-Undesignated	6,142,556	(29,666)	—
Total Fund Balance (Deficit) - Unadjusted	6,142,929	(8,172)	—
Adjustments to Fund Balance			
Deferred Payroll	—	33	—
Reserved for Encumbrances	—	8,139	—
Total Fund Balance (Deficit) - Adjusted	6,142,929	—	—
Total Liabilities and Fund Balance	\$ 6,422,260	\$ 1,038	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006

Housing and
Emergency
Shelter Trust
Fund of 2006
(Continued on
next page)

Public Transportation Modernization, Improvement and Service Enhancement Account (6059)	State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)	Affordable Housing Account (6067)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5	\$ 1
—	—	—	—	—	24,890	—
—	—	—	—	—	—	—
3,660	46,504	45,000	181	29,975	334	371,563
—	—	—	—	—	—	—
—	—	—	—	—	125,535	—
—	—	—	—	—	7,000	—
\$ 3,660	\$ 46,504	\$ 45,000	\$ 181	\$ 29,975	\$ 157,764	\$ 371,564
\$ 1	\$ 2,104	\$ —	\$ 120	\$ 12,802	\$ —	\$ —
1,614	30,586	28,494	61	17,173	12,165	27,879
2,045	13,814	16,506	—	—	—	—
—	—	—	—	—	—	—
3,660	46,504	45,000	181	29,975	12,165	27,879
124,629	41,451	30,212	—	54,104	153,251	106,388
(202,857)	(418,182)	(344,865)	(144,435)	(229,449)	(60,565)	(106,388)
(78,228)	(376,731)	(314,653)	(144,435)	(175,345)	92,686	—
20	46	1,505	40	374	—	—
78,208	376,685	313,148	144,395	174,971	52,913	343,685
—	—	—	—	—	145,599	343,685
\$ 3,660	\$ 46,504	\$ 45,000	\$ 181	\$ 29,975	\$ 157,764	\$ 371,564

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Housing and Emergency Shelter Trust Fund of 2006
(Continued from previous page)

	Affordable Housing Account (Continued from previous page)		
	Affordable Housing Innovation Fund (6068)	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	Housing and Emergency Shelter Trust Fund of 2006 (6066)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 4
Deposits in Surplus Money Investment Fund	—	—	143,855
Receivables	—	—	—
Due From Other Funds	15,559	23,663	622
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	1,139,790
Bonds Authorized and Unissued	—	—	69,200
Total Assets	\$ 15,559	\$ 23,663	\$ 1,353,471
LIABILITIES			
Accounts Payable	\$ —	\$ 576	\$ —
Due To Other Funds	104	10	925,079
Due To Other Governments	500	250	—
PMIA Loans Payable	—	—	—
Total Liabilities	604	836	925,079
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	8,813	—	41
Unreserved-Undesignated	(8,865)	(53)	428,295
Total Fund Balance (Deficit) - Unadjusted	(52)	(53)	428,336
Adjustments to Fund Balance			
Deferred Payroll	52	53	56
Reserved for Encumbrances	14,955	22,827	—
Total Fund Balance (Deficit) - Adjusted	14,955	22,827	428,392
Total Liabilities and Fund Balance	\$ 15,559	\$ 23,663	\$ 1,353,471

* Proposition 41, The Veterans Housing and Homeless Prevention Act of 2014, was approved by voters in June 2014 to authorize the bonds.

Housing Urban-Suburban-and-Rural Parks Account (6071)	Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Housing for Veterans Fund * (6082)	Housing Rehabilitation Loan Fund California Earthquake Safety and Housing Rehabilitation Account (0788)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	6,028	110	—
40,014	366,484	147,605	—	44	—	—
—	—	—	—	—	—	—
—	—	—	12,735	—	—	—
—	—	—	587,265	—	—	—
\$ 40,014	\$ 366,484	\$ 147,605	\$ 600,000	\$ 6,072	\$ 110	\$ —
\$ —	\$ 2,606	\$ —	\$ —	\$ —	\$ —	\$ —
7	21	178	—	10	—	—
483	691	—	—	—	—	—
—	—	—	—	—	—	—
490	3,318	178	—	10	—	—
—	163,478	31,561	—	6,147	—	109
(72)	(163,619)	(31,561)	600,000	(85)	110	(109)
(72)	(141)	—	600,000	6,062	110	—
72	141	—	—	—	—	—
39,524	363,166	147,427	—	—	—	—
39,524	363,166	147,427	600,000	6,062	110	—
\$ 40,014	\$ 366,484	\$ 147,605	\$ 600,000	\$ 6,072	\$ 110	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	Passenger Rail Bond Fund of 1990 (0756)	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	5,785	585	3
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	307	—
Bonds Authorized and Unissued	—	298	—
Total Assets	\$ 5,786	\$ 1,191	\$ 3
LIABILITIES			
Accounts Payable	\$ 10	\$ —	\$ —
Due To Other Funds	14	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	24	—	—
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	738	—	497
Unreserved-Undesignated	(707)	1,191	(494)
Total Fund Balance (Deficit) - Unadjusted	31	1,191	3
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	5,731	—	—
Total Fund Balance (Deficit) - Adjusted	5,762	1,191	3
Total Liabilities and Fund Balance	\$ 5,786	\$ 1,191	\$ 3

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Safe, Clean, Reliable Water Supply Fund
(Continued on next page)

Clean Water and Water Recycling Account
(Continued on next page)

Prison Construction Fund of 1988 (0747)	Roberti Affordable Housing Fund (0714)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account * (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)
\$ 2	\$ 1	\$ —	\$ —	\$ —	\$ —	\$ 1
1,372	23,886	—	—	—	—	13,094
—	—	—	—	—	—	—
1	53	—	—	—	—	7
—	—	—	—	—	26	146
2,165	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,540	\$ 23,940	\$ —	\$ —	\$ —	\$ 26	\$ 13,248
\$ 35	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
12	574	—	—	—	26	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
47	574	—	—	—	26	—
2,344	23,364	184,641	—	65	17,340	24,288
485	2	(194,137)	—	(65)	(18,263)	(13,540)
2,829	23,366	(9,496)	—	—	(923)	10,748
—	—	—	—	—	—	—
664	—	9,496	—	—	923	2,500
3,493	23,366	—	—	—	—	13,248
\$ 3,540	\$ 23,940	\$ —	\$ —	\$ —	\$ 26	\$ 13,248

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Safe, Clean, Reliable Water Supply Fund
(Continued from previous page)

Clean Water and Water Recycling Account
(Continued from previous page)

	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	—	41,828
Receivables	—	—	—
Due From Other Funds	—	—	36
Due From Other Governments	—	—	355
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ —	\$ —	\$ 42,220
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	1,021	3,159	61,438
Unreserved-Undesignated	(2,856)	(3,159)	(24,753)
Total Fund Balance (Deficit) - Unadjusted	(1,835)	—	36,685
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	1,835	—	5,535
Total Fund Balance (Deficit) - Adjusted	—	—	42,220
Total Liabilities and Fund Balance	\$ —	\$ —	\$ 42,220

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Safe, Clean, Reliable Water Supply Fund
(Continued on next page)

Delta Improvement Account						
Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Improvement Account * (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)	Safe, Clean, Reliable Water Supply Fund (0402)
\$ —	\$ —	\$ —	\$ —	\$ 15	\$ —	\$ 12
—	—	—	—	—	—	35,817
—	—	—	—	—	—	—
—	—	—	—	—	—	21
—	—	—	—	—	—	—
—	—	—	—	—	—	89,070
—	—	—	—	—	—	—
\$ —	\$ —	\$ —	\$ —	\$ 15	\$ —	\$ 124,920
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	82
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	82
5,580	1,660	82,746	—	55,000	10,000	—
(5,580)	(1,660)	(82,746)	—	(54,985)	(10,000)	124,838
—	—	—	—	15	—	124,838
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	15	—	124,838
\$ —	\$ —	\$ —	\$ —	\$ 15	\$ —	\$ 124,920

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Safe, Clean, Reliability Water Supply Fund
(Continued from previous page)

	Water Supply Reliability Account		
	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	1	—	81
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 1	\$ —	\$ 81
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 81
Due To Other Funds	1	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	1	—	81
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	9,647	24,999	31,250
Unreserved-Undesignated	(9,647)	(24,999)	(34,638)
Total Fund Balance (Deficit) - Unadjusted	—	—	(3,388)
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	3,388
Total Fund Balance (Deficit) - Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 1	\$ —	\$ 81

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund
(Continued on next page)

Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)	Clean Water and Water Recycling Account				(Continued on next page)	
		Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount * (6004)	
\$ —	\$ —	\$ —	\$ —	\$ 3,842	\$ —	\$ —	
—	—	—	—	—	—	—	
—	82	1	7	—	11	—	
—	—	—	—	168	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ —	\$ 82	\$ 1	\$ 7	\$ 4,010	\$ 11	\$ —	
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	
—	82	1	3	—	27	—	
—	—	267	—	—	—	—	
—	—	—	—	—	—	—	
—	82	268	3	—	27	—	
26,450	—	1,241	2,022	1,382	2,553	—	
(26,450)	—	(1,508)	(2,219)	2,628	(2,577)	—	
—	—	(267)	(197)	4,010	(24)	—	
—	—	—	—	—	6	—	
—	—	—	201	—	2	—	
—	—	(267)	4	4,010	(16)	—	
\$ —	\$ 82	\$ 1	\$ 7	\$ 4,010	\$ 11	\$ —	

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Safe Drinking Water, Clean Water, Watershed
Protection, and Flood Protection Bond Fund
(Continued from previous page)

Flood Protection Account
(Continued from previous page)

	Flood Control Subventions Subaccount (6006)	Flood Protection Account * (6002)	Flood Protection Corridor Subaccount (6005)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ —	\$ —	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 127
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	127
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	45,000	—	1,000
Unreserved-Undesignated	(45,000)	—	(6,711)
Total Fund Balance (Deficit) - Unadjusted	—	—	(5,711)
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	5,584
Total Fund Balance (Deficit) - Adjusted	—	—	(127)
Total Liabilities and Fund Balance	\$ —	\$ —	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund
(Continued on next page)

		Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund		Watershed Protection Account (Continued on next page)		
Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)	Water Conservation Account (6023)		Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)
\$ —	\$ —	\$ 16	\$ 1	\$ —	\$ —	\$ —
—	—	214,928	—	—	—	—
—	—	—	—	—	—	—
—	2	143	19	1	—	5
—	—	—	—	—	—	—
—	—	129,346	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 2	\$ 344,433	\$ 20	\$ 1	\$ —	\$ 5
\$ —	\$ 570	\$ —	\$ —	\$ —	\$ 25	\$ —
—	9	30	35	1	—	18
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	579	30	35	1	25	18
3,010	463	—	3,740	—	—	—
(3,010)	(7,356)	344,181	(3,774)	—	(2,330)	(19)
—	(6,893)	344,181	(34)	—	(2,330)	(19)
—	2	21	19	—	—	4
—	6,314	201	—	—	2,305	2
—	(577)	344,403	(15)	—	(25)	(13)
\$ —	\$ 2	\$ 344,433	\$ 20	\$ 1	\$ —	\$ 5

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Safe Drinking Water, Clean Water, Watershed
Protection, and Flood Protection Bond Fund
(Continued from previous page)

	Watershed Protection Account (Continued from previous page)		Bay-Delta Multipurpose Water Management Subaccount (6026)
	Watershed Protection Account * (6012)	Watershed Protection Subaccount (6013)	
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	2	9
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ —	\$ 2	\$ 9
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	1	18
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	1	18
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	2,907	17,989
Unreserved-Undesignated	—	(4,805)	(28,710)
Total Fund Balance (Deficit) - Unadjusted	—	(1,898)	(10,721)
Adjustments to Fund Balance			
Deferred Payroll	—	—	9
Reserved for Encumbrances	—	1,899	10,703
Total Fund Balance (Deficit) - Adjusted	—	1	(9)
Total Liabilities and Fund Balance	\$ —	\$ 2	\$ 9

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Water Supply, Reliability, and Infrastructure Account			Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	State Clean Water and Water Conservation Fund (0737)
Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account * (6024)				
\$ —	\$ —	\$ —	\$ 25	\$ 12	\$ 1	\$ 1
—	—	—	348,638	47,256	5,766	461
—	—	—	8	—	—	—
—	—	—	12,537	218	5	—
—	—	—	—	—	—	—
—	—	—	950,000	30,065	—	—
—	—	—	2,007,710	43,755	—	—
\$ —	\$ —	\$ —	\$ 3,318,918	\$ 121,306	\$ 5,772	\$ 462
\$ —	\$ 275	\$ —	\$ 31,235	\$ 182	\$ —	\$ —
—	—	—	4,491	1,233	1,980	—
—	—	—	6,646	—	—	—
—	—	—	—	—	—	—
—	275	—	42,372	1,415	1,980	—
—	94	—	1,182,626	12,954	10,446	—
(83)	(2,452)	—	965,607	92,550	(9,813)	2
(83)	(2,358)	—	2,148,233	105,504	633	2
—	—	—	2,225	172	1	—
83	2,083	—	1,126,088	14,215	3,158	460
—	(275)	—	3,276,546	119,891	3,792	462
\$ —	\$ —	\$ —	\$ 3,318,918	\$ 121,306	\$ 5,772	\$ 462

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)	State School Building Lease- Purchase Fund School Facilities Bond Act of June 1992 (0745)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 34	\$ —
Deposits in Surplus Money Investment Fund	62,531	—	—
Receivables	—	—	—
Due From Other Funds	35	—	—
Due From Other Governments	1,049	—	—
Commercial Paper Authorized	—	—	10,280
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 63,615	\$ 34	\$ 10,280
LIABILITIES			
Accounts Payable	\$ —	\$ 13	\$ —
Due To Other Funds	1	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	1	13	—
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	64,458	660	—
Unreserved-Undesignated	(889)	(664)	10,280
Total Fund Balance (Deficit) - Unadjusted	63,569	(4)	10,280
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	45	25	—
Total Fund Balance (Deficit) - Adjusted	63,614	21	10,280
Total Liabilities and Fund Balance	\$ 63,615	\$ 34	\$ 10,280

State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)	State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund (0742)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)
\$ 1	\$ 22	\$ 8	\$ 967	\$ —	\$ 11	\$ 1
3,932	31,028	52,538	270,670	—	57,919	7,531
—	—	—	—	—	—	—
—	250	802	696	—	—	—
—	1,123	—	2,813	—	—	—
11,400	57,810	143,700	702,015	—	13,546	975
—	—	—	—	—	—	—
\$ 15,333	\$ 90,233	\$ 197,048	\$ 977,161	\$ —	\$ 71,476	\$ 8,507
\$ —	\$ —	\$ 7,617	\$ —	\$ —	\$ —	\$ —
—	34	659	2,117	1	175	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	34	8,276	2,117	1	175	—
13,762	72,248	166,688	701,391	31	26,583	7,854
8	2,901	1,406	16,315	(32)	43,460	653
13,770	75,149	168,094	717,706	(1)	70,043	8,507
—	228	705	372	—	—	—
1,563	14,822	19,973	256,966	—	1,258	—
15,333	90,199	188,772	975,044	(1)	71,301	8,507
\$ 15,333	\$ 90,233	\$ 197,048	\$ 977,161	\$ —	\$ 71,476	\$ 8,507

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	2,495	4,990	3,549
Receivables	—	—	—
Due From Other Funds	1	3	2
Due From Other Governments	—	48	—
Commercial Paper Authorized	64,495	—	5,235
Bonds Authorized and Unissued	—	13,730	—
Total Assets	\$ 66,993	\$ 18,772	\$ 8,787
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	38	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	38	—
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	71,113	2,307	3,376
Unreserved-Undesignated	(4,120)	16,427	5,411
Total Fund Balance (Deficit) - Unadjusted	66,993	18,734	8,787
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	66,993	18,734	8,787
Total Liabilities and Fund Balance	\$ 66,993	\$ 18,772	\$ 8,787

Water Security,
Clean Drinking
Water, Coastal
and Beach
Protection Fund
of 2002
(6031)

Total

\$	23	\$	5,869
	363,046		3,629,474
	—		31,463
	985		1,314,530
	—		6,294
	103,664		15,851,251
	300,910		9,926,680
\$	768,628	\$	30,765,561

\$	11,069	\$	169,056
	1,277		1,491,515
	4,402		87,555
	—		—
	16,748		1,748,126

	314,271		11,403,938
	265,557		10,068,792
	579,828		21,472,730

	652		15,983
	171,400		7,528,722
	751,880		29,017,435
\$	768,628	\$	30,765,561

(Concluded)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)	California Library Construction and Renovation Fund * (0794)
FUND BALANCE (DEFICIT), BEGINNING	\$ 383,352	\$ 290,113	\$ —
ADDITIONS			
Operating Income	800	—	—
Income From Investments	248	312	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	151	—
Total Additions	1,048	463	—
DEDUCTIONS			
Operating Expenditures and Expenses	53,928	73,163	—
Transfers To Other Funds	497	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4,547)	(746)	—
Total Deductions	49,878	72,417	—
FUND BALANCE (DEFICIT), ENDING	\$ 334,522	\$ 218,159	\$ —

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

† Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual being greater than current year expenditures.

California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Bond Act Fund (6079)
\$ 395	\$ 6,825	\$ 3,596	\$ 6,351	\$ 1,726,261	\$ 2,967	\$ 465,022
—	—	—	—	1	—	—
—	11	1,412	474	180	7	51
—	—	—	—	—	—	—
6,013	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(77)	—	—	—	—
—	—	4,849	1,530	101	—	—
6,013	11	6,184	2,004	282	7	51
9,610	(30) †	6,203	2,048	208,567	10	57,161
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(1,998)	(1)	—	—	—	—	—
7,612	(31)	6,203	2,048	208,567	10	57,161
\$ (1,204)	\$ 6,867	\$ 3,577	\$ 6,307	\$ 1,517,976	\$ 2,964	\$ 407,912

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)
FUND BALANCE (DEFICIT), BEGINNING	\$ 83,211	\$ 47,825	\$ 83
ADDITIONS			
Operating Income	—	—	—
Income From Investments	78	74	68
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	783
Total Additions	78	74	851
DEDUCTIONS			
Operating Expenditures and Expenses	4,427	4,579	16
Transfers To Other Funds	—	—	851
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	4,427	4,579	867
FUND BALANCE (DEFICIT), ENDING	\$ 78,862	\$ 43,320	\$ 67

Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
\$ 2,842,947	\$ 10,865	\$ 1,031	\$ 586	\$ 1,223	\$ 4,425	\$ 17,130
—	—	—	—	—	—	—
2,105	4	—	2	2	8	8
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	2	2
—	—	—	—	—	—	—
<u>2,105</u>	<u>4</u>	<u>—</u>	<u>2</u>	<u>2</u>	<u>10</u>	<u>10</u>
342,653	1,504	—	14	657	2,960	5,033
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(2,055)	51	—	—	—	—	613
<u>340,598</u>	<u>1,555</u>	<u>—</u>	<u>14</u>	<u>657</u>	<u>2,960</u>	<u>5,646</u>
<u>\$ 2,504,454</u>	<u>\$ 9,314</u>	<u>\$ 1,031</u>	<u>\$ 574</u>	<u>\$ 568</u>	<u>\$ 1,475</u>	<u>\$ 11,494</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)
FUND BALANCE (DEFICIT), BEGINNING	\$ 6,774	\$ 8,380	\$ 93,651
ADDITIONS			
Operating Income	—	—	—
Income From Investments	16	16	61
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	5	47
Other Additions	—	—	1
Total Additions	16	21	109
DEDUCTIONS			
Operating Expenditures and Expenses	7	1,952	11,005
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	1,470
Total Deductions	7	1,952	12,475
FUND BALANCE (DEFICIT), ENDING	\$ 6,783	\$ 6,449	\$ 81,285

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006
(Continued on next page)

California Ports Infrastructure, Security, and Air Quality Improvement Account						
High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Port and Maritime Security Account (6073)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway- Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)
\$ 9,532,483	\$ —	\$ (1,453)	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
530	—	—	—	—	—	—
—	—	—	—	—	—	—
22,944	456,238	19,440	337,130	1,066,849	36,064	94,812
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
23,474	456,238	19,440	337,130	1,066,849	36,064	94,812
280,904	108,350	24,005	270,648	848,254	36,065	94,714
—	356,569	—	66,804	214,459	—	—
—	—	—	—	—	—	—
(13,565)	(8,681)	(6,018)	(322)	4,136	(1)	98
267,339	456,238	17,987	337,130	1,066,849	36,064	94,812
\$ 9,288,618	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Highway Safety, Traffic Reduction, Air Quality, and
Port Security Fund of 2006
(Continued from previous page)

Year Ended June 30, 2014
(Amounts in thousands)

	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006 (6065)
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,977,924	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	1,808	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	5,471	7,126
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	3	—	—
Other Additions	—	—	—
Total Additions	1,811	5,471	7,126
DEDUCTIONS			
Operating Expenditures and Expenses	3,147	5,471	2
Transfers To Other Funds	2,833,659	—	14,253
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(7,129)
Total Deductions	2,836,806	5,471	7,126
FUND BALANCE (DEFICIT), ENDING	\$ 6,142,929	\$ —	\$ —

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006						Housing and Emergency Shelter Trust Fund of 2006 (Continued on next page)
Public Transportation Modernization, Improvement and Service Enhancement Account (6059)	State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)	Affordable Housing Account (6067)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 178,553	\$ 456,469
—	—	—	—	—	—	—
—	—	—	—	—	111	—
—	—	—	—	—	—	—
301,988	295,383	307,082	71,196	198,567	—	52,332
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
301,988	295,383	307,082	71,196	198,567	111	52,332
301,991	295,385	287,862	77,240	199,431	33,065	165,116
—	—	19,061	—	—	—	—
—	—	—	—	—	—	—
(3)	(2)	159	(6,044)	(864)	—	—
301,988	295,383	307,082	71,196	198,567	33,065	165,116
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 145,599	\$ 343,685

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014
(Amounts in thousands)

Housing and Emergency Shelter Trust Fund of 2006
(Continued from previous page)

	Affordable Housing Account (Continued from previous page)		
	Affordable Housing Innovation Fund (6068)	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	Housing and Emergency Shelter Trust Fund of 2006 (6066)
FUND BALANCE (DEFICIT), BEGINNING	\$ 34,006	\$ 44,812	\$ 580,898
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	746
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	414	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	414	—	746
DEDUCTIONS			
Operating Expenditures and Expenses	19,337	22,728	71
Transfers To Other Funds	—	11,671	153,181
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	128	(12,414)	—
Total Deductions	19,465	21,985	153,252
FUND BALANCE (DEFICIT), ENDING	\$ 14,955	\$ 22,827	\$ 428,392

* Proposition 41, The Veterans Housing and Homeless Prevention Act of 2014, was approved by voters in June 2014 to authorize the bonds.

† This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

Housing Urban-Suburban-and-Rural Parks Account (6071)	Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Housing for Veterans Fund * (6082)	Housing Rehabilitation Loan Fund California Earthquake Safety and Housing Rehabilitation Account (0788)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 † (0721)
\$ 18,100	\$ 404,345	\$ 144,364	\$ —	\$ 6,578	\$ 118	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
26,089	32,225	51,735	—	—	—	—
—	—	—	600,000	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
26,089	32,225	51,735	600,000	—	—	—
4,671	73,412	48,672	—	516	8	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(6)	(8)	—	—	—	—	—
4,665	73,404	48,672	—	516	8	—
\$ 39,524	\$ 363,166	\$ 147,427	\$ 600,000	\$ 6,062	\$ 110	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Passenger Rail Bond Fund of 1990 (0756)	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)
FUND BALANCE (DEFICIT), BEGINNING	\$ 5,873	\$ 1,197	\$ 5
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	1	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	1	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1	1	—
DEDUCTIONS			
Operating Expenditures and Expenses	112	7	2
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	112	7	2
FUND BALANCE (DEFICIT), ENDING	\$ 5,762	\$ 1,191	\$ 3

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

Safe, Clean, Reliable Water Supply Fund
(Continued on next page)

Clean Water and Water Recycling Account
(Continued on next page)

Prison Construction Fund of 1988 (0747)	Roberti Affordable Housing Fund (0714)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount * (0423)	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)
\$ 4,013	\$ 25,903	\$ —	\$ —	\$ —	\$ (30)	\$ 12,054
—	—	—	—	—	—	—
4	—	—	—	—	105	300
—	—	—	—	—	—	—
—	—	2,413	3,098	—	307	—
—	—	—	—	—	—	—
—	—	—	—	—	630	894
4	—	2,413	3,098	—	1,042	1,194
528	2,537	2,413	—	—	1,012	—
—	—	—	3,098	—	—	—
—	—	—	—	—	—	—
(4)	—	—	—	—	—	—
524	2,537	2,413	3,098	—	1,012	—
\$ 3,493	\$ 23,366	\$ —	\$ —	\$ —	\$ —	\$ 13,248

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014
(Amounts in thousands)

	Safe, Clean, Reliable Water Supply Fund (Continued from previous page)		
	Clean Water and Water Recycling Account (Continued from previous page)		
	Small Communities Grant Subaccount * (0418)	State Revolving Fund Loan Subaccount * (0417)	Water Recycling Subaccount (0419)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ 44,254
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	792
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	1,141
Total Additions	—	—	1,933
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	1,055
Transfers To Other Funds	—	—	2,912
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	—	3,967
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 42,220

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

Safe, Clean, Reliable Water Supply Fund
(Continued on next page)

Delta Improvement Account						
Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount * (0404)	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount * (0413)	Safe, Clean, Reliable Water Supply Fund (0402)
\$ —	\$ —	\$ —	\$ —	\$ 15	\$ —	\$ 124,926
—	—	—	—	—	—	—
—	—	—	—	—	—	86
—	—	—	—	—	—	—
27	—	—	27	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
27	—	—	27	—	—	86
27	—	—	—	—	—	37
—	—	—	27	—	—	137
—	—	—	—	—	—	—
—	—	—	—	—	—	—
27	—	—	27	—	—	174
\$ —	\$ —	\$ —	\$ —	\$ 15	\$ —	\$ 124,838

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014
(Amounts in thousands)

	Safe, Clean, Reliability Water Supply Fund (Continue from previous page)		
	Water Supply Reliability Account		
	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	213	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	1	—	1,270
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	3,508	—
Total Additions	1	3,721	1,270
DEDUCTIONS			
Operating Expenditures and Expenses	1	—	534
Transfers To Other Funds	—	3,721	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	736
Total Deductions	1	3,721	1,270
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund
(Continued on next page)

Water Conservation and Groundwater Recharge Subaccount * (0446)	Water Supply Reliability Account (0444)	Clean Water and Water Recycling Account				Wastewater Construction Grant Subaccount (6021)	(Continued on next page)
		Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Agriculture and Open Space Mapping Subaccount (6004)		
\$ —	\$ —	\$ (16)	\$ 1	\$ 3,596	\$ (77)	\$ (1)	
—	—	—	—	—	—	—	
—	—	—	—	181	—	—	
—	1,911	379	214	—	220	38	
—	—	—	—	—	—	—	
—	—	—	—	(72)	—	—	
—	—	—	—	305	—	—	
—	1,911	379	214	414	220	38	
—	—	632	214	—	170	37	
—	1,911	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	(2)	(3)	—	(11)	—	
—	1,911	630	211	—	159	37	
\$ —	\$ —	\$ (267)	\$ 4	\$ 4,010	\$ (16)	\$ —	

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014
(Amounts in thousands)

Safe Drinking Water, Clean Water, Watershed
Protection, and Flood Protection Bond Fund
(Continued from previous page)

Flood Protection Account
(Continued from previous page)

	Flood Control Subventions Subaccount * (6006)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ (104)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	4,469	2,882
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	4,469	2,882
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	2,906
Transfers To Other Funds	—	4,469	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(1)
Total Deductions	—	4,469	2,905
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ (127)

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund
(Continued on next page)

Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Watershed Protection Account (Continued on next page)		
				Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)
\$ —	\$ (591)	\$ 359,063	\$ (8)	\$ (9)	\$ (23)	\$ (58)
—	—	—	—	—	—	—
—	—	521	699	—	—	—
—	—	—	—	—	—	—
47	1,504	—	—	36	321	175
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(6,498)	2,285	—	—	—
47	1,504	(5,977)	2,984	36	321	175
41	1,490	914	83	29	324	132
—	—	8,371	2,908	—	—	—
—	—	—	—	—	—	—
6	—	(602)	—	(2)	(1)	(2)
47	1,490	8,683	2,991	27	323	130
\$ —	\$ (577)	\$ 344,403	\$ (15)	\$ —	\$ (25)	\$ (13)

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014
(Amounts in thousands)

Safe Drinking Water, Clean Water, Watershed
Protection, and Flood Protection Bond Fund
(Continued from previous page)

	Watershed Protection Account (Continued from previous page)		Bay-Delta Multipurpose Water Management Subaccount
	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)	Subaccount (6026)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ (77)	\$ (171)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	3,145	2,613	1,677
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	3,145	2,613	1,677
DEDUCTIONS			
Operating Expenditures and Expenses	—	2,538	1,859
Transfers To Other Funds	3,145	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(3)	(344)
Total Deductions	3,145	2,535	1,515
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 1	\$ (9)

Water Supply, Reliability, and Infrastructure Account			Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	State Clean Water and Water Conservation Fund (0737)
Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account (6024)				
\$ (3,460)	\$ (153)	\$ —	\$ 3,672,748	\$ 126,963	\$ 5,638	\$ 469
—	—	—	11	—	—	—
—	—	—	1,347	110	17	1
—	—	—	—	—	—	—
3,460	1,478	6,615	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	9	—	—
3,460	1,478	6,615	1,358	119	17	1
—	2,044	—	417,554	6,927	1,863	8
—	—	6,615	6,013	—	—	—
—	—	—	—	—	—	—
—	(444)	—	(26,007)	264	—	—
—	1,600	6,615	397,560	7,191	1,863	8
\$ —	\$ (275)	\$ —	\$ 3,276,546	\$ 119,891	\$ 3,792	\$ 462

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)	State School Building Lease- Purchase Fund School Facilities Bond Act of June 1992 (0745)
FUND BALANCE (DEFICIT), BEGINNING	\$ 61,855	\$ 253	\$ 10,280
ADDITIONS			
Operating Income	—	—	—
Income From Investments	606	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	(1)	—	—
Other Additions	1,557	—	—
Total Additions	2,162	—	—
DEDUCTIONS			
Operating Expenditures and Expenses	403	232	—
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	403	232	—
FUND BALANCE (DEFICIT), ENDING	\$ 63,614	\$ 21	\$ 10,280

State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)	State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund (0742)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)
\$ 22,612	\$ 130,126	\$ 429,792	\$ 1,389,913	\$ 1,289	\$ 125,324	\$ 8,744
—	—	—	—	—	—	—
1	609	900	1,267	—	156	12
—	—	—	—	—	—	—
—	—	—	—	—	—	5
—	211	24	120	—	83	—
—	—	—	260	—	—	—
1	820	924	1,647	—	239	17
7,280	40,747	241,944	417,055	1,290	44,675	254
—	—	—	16	—	—	5
—	—	—	—	—	—	—
—	—	—	(555)	—	9,587	(5)
7,280	40,747	241,944	416,516	1,290	54,262	254
\$ 15,333	\$ 90,199	\$ 188,772	\$ 975,044	\$ (1)	\$ 71,301	\$ 8,507

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)
FUND BALANCE (DEFICIT), BEGINNING	\$ 67,000	\$ 18,891	\$ 8,786
ADDITIONS			
Operating Income	—	—	—
Income From Investments	6	364	159
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	(12)	—
Other Additions	—	2,807	1,348
Total Additions	6	3,159	1,507
DEDUCTIONS			
Operating Expenditures and Expenses	13	3,157	1,506
Transfers To Other Funds	—	159	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	13	3,316	1,506
FUND BALANCE (DEFICIT), ENDING	\$ 66,993	\$ 18,734	\$ 8,787

Water Security,
Clean Drinking
Water, Coastal
and Beach
Protection Fund
of 2002
(6031)

	Total
\$ 898,101	\$ 33,935,116
—	812
945	17,734
—	—
3	3,427,434
—	600,000
—	335
—	15,661
948	4,061,976
162,914	5,356,032
—	3,714,512
—	—
(15,745)	(90,887)
147,169	8,979,657
\$ 751,880	\$ 29,017,435

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**Trust and
Agency
Funds –
Federal**

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2014
(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund * (7502)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 95	\$ 29,522	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	—
Due From Other Funds	313	294,258	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	1,075	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	(1,075)	—
Other Assets	—	—	—
Total Assets	\$ 408	\$ 323,780	\$ —
LIABILITIES			
Accounts Payable	\$ 308	\$ 315,596	\$ —
Due To Other Funds	99	6,927	—
Due To Other Governments	1	—	—
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	408	322,523	—
FUND BALANCE			
Unreserved-Undesignated	(183)	257	—
Total Fund Balance (Deficit) - Unadjusted	(183)	257	—
Adjustments to Fund Balance			
Deferred Payroll	183	1,000	—
Total Fund Balance (Deficit) - Adjusted	—	1,257	—
Total Liabilities and Fund Balance	\$ 408	\$ 323,780	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Federal Temporary High Risk Health Insurance Fund (8500)	Federal Trust Fund					
	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund * (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	LIHP Fund (8502)
\$ 472	\$ 338,149	\$ 1	\$ —	\$ —	\$ 87	\$ 12,153
—	—	10,787	—	40	—	—
—	—	—	—	—	—	—
109	335	—	—	—	—	—
106	286,055	6	—	—	—	—
23,185	12,986,818	—	—	—	—	—
—	124,035	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 23,872	\$ 13,735,392	\$ 10,794	\$ —	\$ 40	\$ 87	\$ 12,153
\$ 23,512	\$ 4,706,652	\$ 1,617	\$ —	\$ —	\$ —	\$ —
294	2,505,282	—	—	—	—	—
—	6,422,061	—	—	—	—	—
62	101,041	—	—	—	—	—
—	—	—	—	—	—	—
—	356	—	—	—	—	—
23,868	13,735,392	1,617	—	—	—	—
4	(101,669)	9,177	—	40	87	12,153
4	(101,669)	9,177	—	40	87	12,153
—	101,669	—	—	—	—	—
4	—	9,177	—	40	87	12,153
\$ 23,872	\$ 13,735,392	\$ 10,794	\$ —	\$ 40	\$ 87	\$ 12,153

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2014

(Amounts in thousands)

	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)	Safe Drinking Water State Revolving Fund Public Water System Fund (7500)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,325	\$ —	\$ 7
Deposits in Surplus Money Investment Fund	—	907	—
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	14	—
Due From Other Funds	11	1	3,474
Due From Other Governments	7,895	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 9,231	\$ 922	\$ 3,481
LIABILITIES			
Accounts Payable	\$ 2,173	\$ —	\$ 350
Due To Other Funds	826	—	1,758
Due To Other Governments	6,221	—	4
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	9,220	—	2,112
FUND BALANCE			
Unreserved-Undesignated	—	922	—
Total Fund Balance (Deficit) - Unadjusted	—	922	—
Adjustments to Fund Balance			
Deferred Payroll	11	—	1,369
Total Fund Balance (Deficit) - Adjusted	11	922	1,369
Total Liabilities and Fund Balance	\$ 9,231	\$ 922	\$ 3,481

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Small System Technical Assistance Account (0628)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund * (0874)	United States Forest Reserve Fund * (0878)	United States Grazing Fees Fund * (0882)
\$ 23	\$ 296	\$ 9,177	\$ 238,811	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	25,215	—	—	—
—	—	9,136	929,920	—	—	—
955	—	105,248	106,092	—	—	—
—	—	543	34,740	—	—	—
—	—	3,487	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	105,209	1,988	—	—	—
—	—	29,327	129,485	—	—	—
—	—	(134,536)	(131,474)	—	—	—
—	—	—	—	—	—	—
\$ 978	\$ 296	\$ 127,591	\$ 1,334,777	\$ —	\$ —	\$ —
\$ 898	\$ —	\$ 79,707	\$ 2	\$ —	\$ —	\$ —
79	—	3,910	202,922	—	—	—
1	—	—	606	—	—	—
—	—	—	—	—	—	—
—	—	7,863	—	—	—	—
—	—	228	48,410	—	—	—
978	—	91,708	251,940	—	—	—
(89)	296	1,008	1,082,837	—	—	—
(89)	296	1,008	1,082,837	—	—	—
89	—	34,875	—	—	—	—
—	296	35,883	1,082,837	—	—	—
\$ 978	\$ 296	\$ 127,591	\$ 1,334,777	\$ —	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2014

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
ASSETS		
Cash in State Treasury and Agency Accounts	\$ —	\$ 630,118
Deposits in Surplus Money Investment Fund	—	11,734
Amount on Deposit with U.S. Treasury	—	25,215
Receivables	—	939,514
Due From Other Funds	347	796,866
Due From Other Governments	—	13,053,181
Prepaid Expenses	—	127,522
Advances and Loans Receivable	—	—
Interfund Loans Receivable	—	—
Tangible Assets	—	108,272
Intangible Assets	—	158,812
Investment in Capital Assets	—	(267,085)
Other Assets	—	—
Total Assets	\$ 347	\$ 15,584,149
LIABILITIES		
Accounts Payable	\$ 318	\$ 5,131,133
Due To Other Funds	28	2,722,125
Due To Other Governments	1	6,428,895
Advance Collections	—	101,103
Advances From Other Funds	—	7,863
Other Liabilities	—	48,994
Total Liabilities	347	14,440,113
FUND BALANCE		
Unreserved-Undesignated	(54)	1,004,786
Total Fund Balance (Deficit) - Unadjusted	(54)	1,004,786
Adjustments to Fund Balance		
Deferred Payroll	54	139,250
Total Fund Balance (Deficit) - Adjusted	—	1,144,036
Total Liabilities and Fund Balance	\$ 347	\$ 15,584,149

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Nongovernmental Cost Funds Trust and Agency Funds – Federal Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund (7502)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 1,402	\$ —
ADDITIONS			
Operating Income	—	—	—
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	3,017	399,566	915,557
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	3,017	399,566	915,557
DEDUCTIONS			
Operating Expenditures and Expenses	3,017	400,250	915,557
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(539)	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	3,017	399,711	915,557
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 1,257	\$ —

*Abnormal balance in Operating Income is due to prior year revenue adjustment.

Federal Temporary High Risk Health Insurance Fund (8500)	Federal Trust Fund					
	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	LIHP Fund (8502)
\$ 397	\$ —	\$ 10,769	\$ —	\$ 40	\$ 87	\$ —
87,029	—	(61)*	—	—	—	140,232
—	60,477,098	—	—	—	—	—
—	—	—	—	—	—	—
18,903	8,461,005	—	676,867	—	—	—
—	—	86	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
105,932	68,938,103	25	676,867	—	—	140,232
106,325	57,284,706	1,617	676,867	—	—	128,079
—	11,636,639	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	16,758	—	—	—	—	—
106,325	68,938,103	1,617	676,867	—	—	128,079
\$ 4	\$ —	\$ 9,177	\$ —	\$ 40	\$ 87	\$ 12,153

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)	Safe Drinking Water State Revolving Fund Public Water System Fund (7500)
FUND BALANCE (DEFICIT), BEGINNING	\$ 10	\$ 2,117	\$ —
ADDITIONS			
Operating Income	2,260	18	—
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	—	17,413
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	94	—
Total Additions	2,260	112	17,413
DEDUCTIONS			
Operating Expenditures and Expenses	2,259	700	16,044
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	607	—
Total Deductions	2,259	1,307	16,044
FUND BALANCE (DEFICIT), ENDING	\$ 11	\$ 922	\$ 1,369

* Abnormal balance in Income From Investments is due to the prior year interest revenue accrual was greater than current year interest revenue.

Small System Technical Assistance Account (0628)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)	United States Grazing Fees Fund (0882)
\$ —	\$ 296	\$ 34,168	\$ 1,150,281	\$ —	\$ —	\$ —
—	—	20,571	7,207,466	72	32,703	59
—	—	—	—	—	—	—
—	—	—	(128) *	—	—	—
3,803	—	631,194	9,697,241	—	—	—
—	—	(116)	(88,076)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,803	—	651,649	16,816,503	72	32,703	59
3,803	—	650,254	8,475,417	72	32,703	59
—	—	—	8,408,906	—	—	—
—	—	(320)	(376)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,803	—	649,934	16,883,947	72	32,703	59
\$ —	\$ 296	\$ 35,883	\$ 1,082,837	\$ —	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 1,199,567 *
ADDITIONS		
Operating Income	—	7,490,349
Receipts From Federal Government	—	60,477,098
Income From Investments	—	(128)
Transfers From Other Funds	480	20,825,046
Prior Year Revenue Adjustments	—	(88,106)
Prior Year Surplus Adjustments	—	—
Other Additions	—	94
Total Additions	480	88,704,353
DEDUCTIONS		
Operating Expenditures and Expenses	480	68,698,209
Transfers To Other Funds	—	20,045,545
Adjustments to Prior Year Appropriation Expenditures	—	(1,235)
Prior Year Surplus Adjustments	—	—
Other Deductions	—	17,365
Total Deductions	480	88,759,884
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 1,144,036

(Concluded)

* Beginning fund balance is restated due to fund reclassifications.



**Public Service
Enterprise
Funds**

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 52,377	\$ 2	\$ 2
Deposits in Surplus Money Investment Fund	2,571	1,040,555	31,429	24,639
Receivables	64	50,403	—	—
Due From Other Funds	82	2,911	151	14
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	563	—	—
Inventory	—	—	—	—
Investments	—	518,927	—	—
Advances and Loans Receivable	—	3,909,633	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	842	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	275,000	—	—
Provision for Unissued Authorized Securities	—	(275,000)	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	25,043	—	—
Total Assets	\$ 2,717	\$ 5,601,254	\$ 31,582	\$ 24,655
LIABILITIES				
Accounts Payable	\$ 33	\$ 189,759	\$ 105	\$ —
Benefits Payable	—	—	—	—
Due To Other Funds	11	23,006	645	—
Due To Other Governments	—	14,136	1,849	—
Accrued Interest Payable	—	58,171	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	1,509	—	—
Deposits	—	227,560	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	63,594	—	—
Bonds Payable	—	3,532,021	—	—
Other Liabilities	18	8,370	—	—
Total Liabilities	62	4,118,126	2,599	—
FUND BALANCE				
Unreserved-Undesignated	2,609	1,480,926	28,848	24,655
Total Fund Balance (Deficit) - Unadjusted	2,609	1,480,926	28,848	24,655
Adjustments to Fund Balance				
Deferred Payroll	46	2,202	135	—
Total Fund Balance (Deficit) - Adjusted.....	2,655	1,483,128	28,983	24,655
Total Liabilities and Fund Balance	\$ 2,717	\$ 5,601,254	\$ 31,582	\$ 24,655

* Abnormal balance in Other Assets is due to timing.

† Abnormal balance in Bonds Payable is due to the nature of the fund.

California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care Facilities Revolving Fund (0620)	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)	Compensation Insurance Fund (0512)
\$ —	\$ 7,110	\$ 130	\$ 10,192	\$ 16,665	\$ 1	\$ 96,793
568	113,385	121,232	313,698	—	10,364	45,438
1	56,807	33,477	3,894	974	—	309,551
34	17,653	2,647	205	169	6	31,657
—	11,494	610	—	1,556	—	57,121
—	—	—	—	—	—	—
—	5,203	—	—	—	—	—
—	—	324,870	69,009	—	—	18,773,075
—	20,588	42,940	—	—	—	—
—	—	—	—	—	—	—
—	760,730	2,577,225	—	4,069	—	260,078
—	120,104	11,602	—	—	—	3,932
—	—	—	—	(4,069)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	167,600	—	—	—	—	—
—	(167,600)	—	—	—	—	—
—	—	—	2,442,664	—	—	—
—	789,552	(336,425) *	141,831	—	—	—
\$ 603	\$ 1,902,626	\$ 2,778,308	\$ 2,981,493	\$ 19,364	\$ 10,371	\$ 19,577,645
\$ 48	\$ 30,967	\$ 18,822	\$ 3	\$ 2,799	\$ —	\$ 395,062
—	—	—	—	—	—	11,535,203
102	23,792	25,316	2,000	1,876	—	—
—	104	2	—	4,041	252	5,197
—	2,628	1,024	9,537	—	—	—
—	—	—	—	—	—	143,730
—	236,898	77,923	68,162	—	—	125,142
—	3	—	—	—	—	133,097
—	11,580	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	241,835	(1,295) †	2,567,209	—	—	—
—	42,394	—	—	—	—	741,740
150	590,201	121,792	2,646,911	8,716	252	13,079,171
447	1,294,851	2,653,946	334,582	10,648	10,119	6,466,817
447	1,294,851	2,653,946	334,582	10,648	10,119	6,466,817
6	17,574	2,570	—	—	—	31,657
453	1,312,425	2,656,516	334,582	10,648	10,119	6,498,474
\$ 603	\$ 1,902,626	\$ 2,778,308	\$ 2,981,493	\$ 19,364	\$ 10,371	\$ 19,577,645

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Balance Sheet

June 30, 2014

(Amounts in thousands)

	Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	Harbors and Watercraft Revolving Fund (0516)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 302,961	\$ 1	\$ 19	\$ 187
Deposits in Surplus Money Investment Fund	1,276,264	9,525	48,919	109,950
Receivables	158,429	—	9,667	113
Due From Other Funds	1,085	5	1,072	1,250
Due From Other Governments	—	—	—	13,682
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	15,991	550	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	702	1,292
Intangible Assets	—	—	—	5
Investment in Capital Assets	—	—	(702)	(1,297)
Securities and Other Property Held in Trust	—	—	—	370
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	4,489,922	—	—	—
Total Assets	\$ 6,228,661	\$ 25,522	\$ 60,227	\$ 125,552
LIABILITIES				
Accounts Payable	\$ 5,630	\$ —	\$ 32,453	\$ 6,915
Benefits Payable	—	—	—	—
Due To Other Funds	571	—	1,308	6,027
Due To Other Governments	—	—	—	65,729
Accrued Interest Payable	47,702	356	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	370
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	6,168,372	20,290	—	—
Other Liabilities	6,386	—	773	2
Total Liabilities	6,228,661	20,646	34,534	79,043
FUND BALANCE				
Unreserved-Undesignated	(271)	4,876	24,674	45,649
Total Fund Balance (Deficit) - Unadjusted	(271)	4,876	24,674	45,649
Adjustments to Fund Balance				
Deferred Payroll	271	—	1,019	860
Total Fund Balance (Deficit) - Adjusted.....	—	4,876	25,693	46,509
Total Liabilities and Fund Balance	\$ 6,228,661	\$ 25,522	\$ 60,227	\$ 125,552

* Amounts exist in this fund but do not appear because of rounding.

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	State Coastal Conservancy Fund (0565)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 45,892	\$ —	\$ 1	\$ 12,379
Deposits in Surplus Money Investment Fund	252,493	4,828	12,147	—
Receivables	64	—	—	1
Due From Other Funds	139,891	3	7	1,072
Due From Other Governments	16,356	—	—	—
Prepaid Expenses	—	—	—	18
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	370	23,861	141,801	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	471	—
Total Assets	\$ 455,066	\$ 28,692	\$ 154,427	\$ 13,470
LIABILITIES				
Accounts Payable	\$ 168,570	\$ —	\$ —	\$ 368
Benefits Payable	—	—	—	—
Due To Other Funds	—	—	—	133
Due To Other Governments	—	—	—	1,110
Accrued Interest Payable	—	126	600	—
Dividends Payable	—	—	—	—
Advance Collections	1,566	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	27,436	133,718	—
Other Liabilities	—	—	—	—
Total Liabilities	170,136	27,562	134,318	1,611
FUND BALANCE				
Unreserved-Undesignated	284,930	1,130	20,109	11,329
Total Fund Balance (Deficit) - Unadjusted	284,930	1,130	20,109	11,329
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	530
Total Fund Balance (Deficit) - Adjusted.....	284,930	1,130	20,109	11,859
Total Liabilities and Fund Balance	\$ 455,066	\$ 28,692	\$ 154,427	\$ 13,470

State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, 0583)	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers' Fund	Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)
\$ 11,742	\$ 23	\$ 22,557	\$ 2,565	\$ 23,265	\$ 34,668	\$ 1	
304,519	77,272	—	—	2,675,781	—	13,741	
404,239	23	—	—	267,488	13,136	—	
4,887	—	—	21	47,057	482	8	
—	—	—	—	—	—	—	
5,304	—	—	—	—	—	—	
7,486	—	—	—	—	—	—	
912,836	333,780	—	—	—	—	—	
—	—	—	—	5,223	—	—	
—	9,385	—	—	—	—	—	
95,301	2,754,794	—	—	8,000	—	—	
29	15	—	—	117,399	—	—	
—	(2,754,809)	—	—	(125,398)	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
16,182	—	—	—	—	—	—	
\$ 1,762,525	\$ 420,483	\$ 22,557	\$ 2,586	\$ 3,018,815	\$ 48,286	\$ 13,750	
\$ 1,298,104	\$ 7,619	\$ 389	\$ —	\$ —	\$ 143	\$ —	
—	—	—	—	—	—	—	
322,238	2,019	—	—	3,898	1,029	8	
—	—	—	7	—	—	—	
—	29,020	—	—	—	—	—	
—	—	—	—	—	—	—	
2,979	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
139,204	—	—	6	15,043	—	—	
1,762,525	38,658	389	13	18,941	1,172	8	
(4,592)	381,825	22,168	2,573	2,989,274	46,775	13,742	
(4,592)	381,825	22,168	2,573	2,989,274	46,775	13,742	
4,592	—	—	—	10,600	339	—	
—	381,825	22,168	2,573	2,999,874	47,114	13,742	
\$ 1,762,525	\$ 420,483	\$ 22,557	\$ 2,586	\$ 3,018,815	\$ 48,286	\$ 13,750	

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	Veterans' Farm and Home Building Fund of 1943 (0592)	Total
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 26,508	\$ 666,798
Deposits in Surplus Money Investment Fund	49,764	6,790,624
Receivables	4,477	1,312,817
Due From Other Funds	1,663	254,438
Due From Other Governments	—	100,819
Prepaid Expenses	273	6,158
Inventory	—	12,689
Investments	10,327	20,942,824
Advances and Loans Receivable	829,521	5,161,797
Interfund Loans Receivable	—	9,385
Tangible Assets	876	6,464,738
Intangible Assets	—	253,308
Investment in Capital Assets	—	(2,886,275)
Securities and Other Property Held in Trust	—	370
Commercial Paper Authorized	—	—
Bonds Authorized and Unissued	911,310	1,353,910
Provision for Unissued Authorized Securities	(911,310)	(1,353,910)
Provision for Long-Term Obligations	—	2,442,664
Other Assets	7,562	5,134,326
Total Assets	\$ 930,971	\$ 46,667,480
LIABILITIES		
Accounts Payable	\$ 1,404	\$ 2,160,354
Benefits Payable	1,566	11,536,769
Due To Other Funds	213	415,381
Due To Other Governments	—	92,427
Accrued Interest Payable	2,761	153,356
Dividends Payable	—	143,730
Advance Collections	—	514,179
Deposits	6,356	367,386
PMIA Loans Payable	—	11,580
Advances From Other Funds	—	—
Contracts and Notes Payable	—	63,594
Bonds Payable	805,220	13,606,028
Other Liabilities	217	1,029,513
Total Liabilities	817,737	30,094,297
FUND BALANCE		
Unreserved-Undesignated	112,576	16,499,932
Total Fund Balance (Deficit) - Unadjusted	112,576	16,499,932
Adjustments to Fund Balance		
Deferred Payroll	658	73,251
Total Fund Balance (Deficit) - Adjusted.....	113,234	16,573,183
Total Liabilities and Fund Balance	\$ 930,971	\$ 46,667,480

(Concluded)

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Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,012	\$ 1,421,359	\$ 47,346	\$ 24,596
ADDITIONS				
Operating Income	665	3,622	3,533	59
Receipts From Federal Government	—	—	—	—
Income From Investments	—	240,917	—	—
Transfers From Other Funds	—	53,462	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	(698)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	50,754	—
Total Additions	665	297,303	54,287	59
DEDUCTIONS				
Operating Expenditures and Expenses	1,022	113,257	3,080	—
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	—	—	—
Interest on Bonded Debt	—	122,277	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	69,570	—
Total Deductions	1,022	235,534	72,650	—
FUND BALANCE (DEFICIT), ENDING	\$ 2,655	\$ 1,483,128	\$ 28,983	\$ 24,655

* Abnormal balance in Operating Expenditures and Expenses is due to the nature of the fund.

† Abnormal balance in Other Deductions is caused by contract liquidations and a decrease in loan solicitations.

California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care Facilities Revolving Fund (0620)	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)	Compensation Insurance Fund (0512)
\$ 230	\$ 1,455,460	\$ 2,623,869	\$ 261,204	\$ 8,337	\$ 5,962	\$ 6,251,580
512	699,421	70,702	309,622	—	209	1,353,540
—	—	—	—	—	—	—
—	—	—	—	—	—	728,393
—	573	37	9,099	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	56,334
—	—	—	—	—	—	—
—	964	217	—	2,879	3,948	—
512	700,958	70,956	318,721	2,879	4,157	2,138,267
289	579,531	(48,415) *	237,930	4,892	—	1,891,373
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	9,115	549	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	255,347	86,175	7,413	—	—	—
—	—	—	—	(4,324) †	—	—
289	843,993	38,309	245,343	568	—	1,891,373
\$ 453	\$ 1,312,425	\$ 2,656,516	\$ 334,582	\$ 10,648	\$ 10,119	\$ 6,498,474

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	Harbors and Watercraft Revolving Fund (0516)
FUND BALANCE (DEFICIT), BEGINNING	\$ 142,378	\$ 12,124	\$ 14,238	\$ 17,489
ADDITIONS				
Operating Income	890,007	1,361	61,318	65,245
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	101	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	1,595	—
Prior Year Surplus Adjustments	—	—	—	1,045
Other Additions	—	—	—	19,599
Total Additions	890,007	1,361	63,014	85,889
DEDUCTIONS				
Operating Expenditures and Expenses	890,303	8,609	59,884	28,986
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	—	—	10,775
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(8,325)	(577)
Prior Year Surplus Adjustments	142,082	—	—	—
Other Deductions	—	—	—	17,685
Total Deductions	1,032,385	8,609	51,559	56,869
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 4,876	\$ 25,693	\$ 46,509

* Abnormal balance in Other Additions is due to University of California (UC) Debt Restructuring in 2013.

† Abnormal balance in Operating Expenditures and Expenses is due to the Agency's prior year accrual being larger than the current year expenditures.

Health Facility Construction Loan Insurance Fund (0518)	High Technology Education Revenue Bond Fund (0525)	Los Angeles State Building Authority Fund (0524)	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Pooled Self- Insurance Fund (8062)	Riverside County Public Financing Authority Fund (0561)
\$ 156,022	\$ 32,188	\$ 9,508	\$ 28,132	\$ 7,860	\$ —	\$ 117
12,805	2,221	549	2,141	3,679	5,631	369
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	25,341	—
—	—	—	—	—	81	—
—	—	—	—	—	—	—
—	(2,143) *	—	1,037	—	—	—
<u>12,805</u>	<u>78</u>	<u>549</u>	<u>3,178</u>	<u>3,679</u>	<u>31,053</u>	<u>369</u>
7,478	25,617	1,395	(3,483) †	5,638	4,956	388
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	6,649	—	—	—	969	—
—	—	—	—	—	—	—
(29)	—	—	—	—	569	—
—	—	—	—	—	—	—
—	—	—	482	—	—	—
<u>7,449</u>	<u>32,266</u>	<u>1,395</u>	<u>(3,001)</u>	<u>5,638</u>	<u>6,494</u>	<u>388</u>
<u>\$ 161,378</u>	<u>\$ —</u>	<u>\$ 8,662</u>	<u>\$ 34,311</u>	<u>\$ 5,901</u>	<u>\$ 24,559</u>	<u>\$ 98</u>

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	State Coastal Conservancy Fund (0565)
FUND BALANCE (DEFICIT), BEGINNING	\$ 28,995	\$ 5,747	\$ 22,376	\$ 8,919
ADDITIONS				
Operating Income	49,476	1,704	6,873	3,878
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	47,849	—	—	—
Total Additions	97,325	1,704	6,873	3,878
DEDUCTIONS				
Operating Expenditures and Expenses	(320,523) *	6,321	9,140	941
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	—	—	—
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(3)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	161,913	—	—	—
Total Deductions	(158,610)	6,321	9,140	938
FUND BALANCE (DEFICIT), ENDING	\$ 284,930	\$ 1,130	\$ 20,109	\$ 11,859

* Abnormal balance in Operating Expenditures and Expenses is due to "Less Funding Provided by Federal Trust Fund".

State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, 0583)	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers' Fund Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)
\$ 3,979	\$ 194,927	\$ 16,925	\$ 463	\$ 2,527,320	\$ 46,535	\$ —
5,031,346	12,087	32,004	2,252	5,756,734	37,155	28
—	—	—	—	—	—	—
—	151	—	—	5,597	—	—
—	249,523	—	—	—	—	13,742
—	—	—	—	—	—	—
—	—	—	—	22,601	—	—
—	—	—	—	—	—	—
—	497,463	—	—	—	—	—
5,031,346	759,224	32,004	2,252	5,784,932	37,155	13,770
3,700,071	195,336	26,761	142	5,315,888	36,576	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,335,254	1,511	—	—	—	—	28
—	191,010	—	—	—	—	—
—	184,469	—	—	—	—	—
—	—	—	—	(3,510)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,035,325	572,326	26,761	142	5,312,378	36,576	28
\$ —	\$ 381,825	\$ 22,168	\$ 2,573	\$ 2,999,874	\$ 47,114	\$ 13,742

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Veterans' Farm and Home Building Fund of 1943 (0592)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ 143,428	\$ 15,522,625
ADDITIONS		
Operating Income	55,962	14,476,710
Receipts From Federal Government	—	—
Income From Investments	—	975,159
Transfers From Other Funds	1,005	352,782
Proceeds From Sale of Bonds	—	—
Prior Year Revenue Adjustments	125	80,038
Prior Year Surplus Adjustments	—	1,045
Other Additions	—	622,567
Total Additions	57,092	16,508,301
DEDUCTIONS		
Operating Expenditures and Expenses	48,203	12,831,586
Workers' Benefit Payments	—	—
Net Income Available for Dividends	—	—
Transfers To Other Funds	39,083	1,403,933
Interest on Bonded Debt	—	313,287
Redemptions of Bonds and Notes	—	184,469
Adjustments to Prior Year Appropriation Expenditures	—	(11,875)
Prior Year Surplus Adjustments	—	491,017
Other Deductions	—	245,326
Total Deductions	87,286	15,457,743
FUND BALANCE (DEFICIT), ENDING	\$ 113,234	\$ 16,573,183

(Concluded)



Working Capital and Revolving Funds

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy-Down Fund (9727)	California Health and Human Services Automation Fund (9745)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 274,967	\$ —	\$ 1	\$ 14,212
Deposits in Surplus Money Investment Fund	—	4,054	98	—
Receivables	26	—	—	8
Due From Other Funds	14,261	2	—	224,391
Due From Other Governments	—	—	—	—
Prepaid Expenses	12,387	—	—	263
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	2,121,385	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 2,423,026	\$ 4,056	\$ 99	\$ 238,874
LIABILITIES				
Accounts Payable	\$ 13,971	\$ —	\$ —	\$ 61,361
Due To Other Funds	4,814	—	—	175,529
Due To Other Governments	—	—	—	451
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	2,406,745	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	1,615	—	—	—
Total Liabilities	2,427,145	—	—	237,341
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	(4,289)	4,056	99	—
Total Fund Balance (Deficit) - Unadjusted	(4,289)	4,056	99	—
Adjustments to Fund Balance				
Deferred Payroll	170	—	—	1,533
Total Fund Balance (Deficit) - Adjusted	(4,119)	4,056	99	1,533
Total Liabilities and Fund Balance	\$ 2,423,026	\$ 4,056	\$ 99	\$ 238,874

California State Park Enterprise Fund (8072)	Central Service Cost Recovery Fund (9740)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)
\$ —	\$ —	\$ 5,664	\$ —	\$ —	\$ 1	\$ 153
—	35,645	—	—	210,396	3,858	2,014
—	—	—	—	—	—	41
—	5,070	—	29,301	388	2	56
—	—	1,264	—	—	—	612
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	6,486	894
—	—	—	—	—	—	—
—	—	—	—	—	(6,487)	—
—	—	—	—	—	—	—
\$ —	\$ 40,715	\$ 6,928	\$ 29,301	\$ 210,784	\$ 3,860	\$ 3,770
\$ 2,984	\$ 1,193	\$ 500	\$ 2,273	\$ 30,663	\$ —	\$ 81
1,001	6,303	—	27,028	47	27	1,097
—	21	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,337	—	120
3,985	7,517	500	29,301	34,047	27	1,298
—	—	—	—	—	—	—
(3,985)	29,051	6,428	—	176,737	3,833	2,422
(3,985)	29,051	6,428	—	176,737	3,833	2,422
—	4,147	—	—	—	—	50
(3,985)	33,198	6,428	—	176,737	3,833	2,472
\$ —	\$ 40,715	\$ 6,928	\$ 29,301	\$ 210,784	\$ 3,860	\$ 3,770

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	Energy Efficient State Property Revolving Fund (9741)	FISCAL Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 44,018	\$ 75	\$ 47
Deposits in Surplus Money Investment Fund	13,523	—	—	35,606
Receivables	—	8	25	—
Due From Other Funds	8	4,272	589	17,447
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	84	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	991	—	—
Intangible Assets	—	91,171	—	—
Investment in Capital Assets	—	(92,162)	—	—
Other Assets	—	—	—	—
Total Assets	\$ 13,531	\$ 48,382	\$ 689	\$ 53,100
LIABILITIES				
Accounts Payable	\$ —	\$ 35,972	\$ 419	\$ 1,635
Due To Other Funds	501	8,167	195	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	501	44,139	614	1,635
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	13,030	2,840	75	51,465
Total Fund Balance (Deficit) - Unadjusted	13,030	2,840	75	51,465
Adjustments to Fund Balance				
Deferred Payroll	—	1,403	—	—
Total Fund Balance (Deficit) - Adjusted	13,030	4,243	75	51,465
Total Liabilities and Fund Balance	\$ 13,531	\$ 48,382	\$ 689	\$ 53,100

Legal Services Revolving Fund (9731)	Office of Systems Integration Fund (9732)	Old Age and Survivors' Insurance Revolving Fund (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Public Buildings Construction Fund (Continued on next page)
				Inmate and Ward Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)
\$ —	\$ 1,117	\$ 4,275	\$ —	\$ 84,874	\$ 2,028	\$ 494
38,060	—	—	6,679	—	81,598	1,894,229
710	1	—	—	—	1,870	—
22,662	84,798	—	4	—	11,722	1,331
60	—	—	—	—	307	—
—	—	—	—	—	282	—
—	—	—	—	—	37,890	—
—	—	—	—	—	—	2,164,192
—	—	—	—	—	—	7,176,489
—	—	—	—	—	44,960	668,828
—	—	—	—	—	177	—
—	—	—	—	—	—	—
—	—	—	—	—	—	8,328
\$ 61,492	\$ 85,916	\$ 4,275	\$ 6,683	\$ 84,874	\$ 180,834	\$ 11,913,891
\$ 11,732	\$ 46,834	\$ —	\$ —	\$ 7,468	\$ 11,333	\$ 80,653
1,036	39,082	4,275	—	7,143	1,548	8,539
40	—	—	—	—	—	—
—	—	—	—	—	—	93,646
—	—	—	—	—	2,105	5,787
—	—	—	—	—	—	2,164,518
—	—	—	—	—	—	302,674
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	8,769,703
—	—	—	—	—	75,578	83,848
12,808	85,916	4,275	—	14,611	90,564	11,509,368
—	—	—	—	—	110,722	—
39,811	—	—	6,683	70,263	(24,192)	404,252
39,811	—	—	6,683	70,263	86,530	404,252
8,873	—	—	—	—	3,740	271
48,684	—	—	6,683	70,263	90,270	404,523
\$ 61,492	\$ 85,916	\$ 4,275	\$ 6,683	\$ 84,874	\$ 180,834	\$ 11,913,891

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2014
(Amounts in thousands)

Public
Buildings
Construction
Fund
(Continued
from previous
page)

	Public Buildings Construction Fund Subaccount (0668)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 15	\$ 402	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	2,150,259	—	1,371	767
Receivables	—	—	—	—
Due From Other Funds	1,250	—	1	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	47,661	—	—	—
Advances and Loans Receivable	21,174	—	—	—
Tangible Assets	383,750	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 2,604,109	\$ 402	\$ 1,373	\$ 768
LIABILITIES				
Accounts Payable	\$ 88,088	\$ —	\$ —	\$ —
Due To Other Funds	2,949	—	—	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	25,298	—	—	—
Advance Collections	—	—	—	—
Deposits	47,661	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	2,435,814	—	—	—
Other Liabilities	9,391	—	—	—
Total Liabilities	2,609,201	—	—	—
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	(5,092)	402	1,373	768
Total Fund Balance (Deficit) - Unadjusted	(5,092)	402	1,373	768
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	(5,092)	402	1,373	768
Total Liabilities and Fund Balance	\$ 2,604,109	\$ 402	\$ 1,373	\$ 768

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Service Revolving Fund (0666)	State Agency Investment Fund * (9743)	State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)	Charter School Facilities Account of 2004 (9734)	Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)
\$ 82,883	\$ —	\$ 1,665,351	\$ 9,844	\$ —	\$ 2	\$ 2
—	—	—	—	—	63,372	261,045
3,590	—	—	—	—	—	—
97,744	—	488,449	17	168	308	424
19,878	—	—	—	—	—	277,392
1,358	—	—	—	—	—	—
8,011	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
30,373	—	—	—	—	649,853	—
1,539	—	—	—	—	—	—
—	—	—	—	—	(649,853)	—
—	—	—	—	—	—	—
\$ 245,376	\$ —	\$ 2,153,800	\$ 9,861	\$ 168	\$ 63,682	\$ 538,863
\$ 64,346	\$ —	\$ 289,007	\$ —	\$ 3	\$ 3,447	\$ 833
731	—	1,864,793	65	165	—	219
162	—	—	—	—	235	—
—	—	—	—	—	—	—
84,954	—	—	—	—	—	4
429	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
615	—	—	—	—	—	—
—	—	—	—	—	—	59,236
4,854	—	—	—	—	—	—
156,091	—	2,153,800	65	168	3,682	60,292
—	—	—	—	—	—	—
70,911	—	—	9,779	(34)	60,000	478,518
70,911	—	—	9,779	(34)	60,000	478,518
—	—	—	—	—	—	—
18,374	—	—	17	34	—	53
89,285	—	—	9,796	—	60,000	478,571
\$ 245,376	\$ —	\$ 2,153,800	\$ 9,861	\$ 168	\$ 63,682	\$ 538,863

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	State Water Pollution Control Revolving Fund Administration Fund (9739)	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 526	\$ 32,494,624	\$ 3,158
Deposits in Surplus Money Investment Fund	23,108	48,251	—	30,602
Receivables	—	13,939	—	8,460
Due From Other Funds	337	976	39,306	54,931
Due From Other Governments	3,754	9	—	797
Prepaid Expenses	—	—	—	326
Inventory	—	—	—	29,901
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	86,644
Intangible Assets	—	—	—	9,368
Investment in Capital Assets	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 27,199	\$ 63,701	\$ 32,533,930	\$ 224,187
LIABILITIES				
Accounts Payable	\$ 187	\$ 4,775	\$ —	\$ 19,281
Due To Other Funds	1,044	3,562	17,697	6,537
Due To Other Governments	—	3,208	—	7
Accrued Interest Payable	—	—	—	—
Advance Collections	2	185	—	—
Deposits	—	—	32,516,233	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	26,269
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	1,233	11,730	32,533,930	52,094
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	25,643	51,089	—	160,776
Total Fund Balance (Deficit) - Unadjusted	25,643	51,089	—	160,776
Adjustments to Fund Balance				
Deferred Payroll	323	882	—	11,317
Total Fund Balance (Deficit) - Adjusted	25,966	51,971	—	172,093
Total Liabilities and Fund Balance	\$ 27,199	\$ 63,701	\$ 32,533,930	\$ 224,187

Transit-Oriented Development Implementation Fund (9736)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ 5	\$ 2,648	\$ —	\$ 34,691,388
244	11,403	—	4,916,182
—	12,458	—	41,136
147,606	75,993	110,727	1,434,541
—	—	—	304,073
—	799	—	15,499
—	983	—	76,785
—	—	—	2,211,853
—	10,266	—	7,207,929
—	30,264	—	4,024,428
—	—	—	102,255
—	(30,264)	—	(778,766)
—	—	—	8,328
\$ 147,855	\$ 114,550	\$ 110,727	\$ 54,255,631
\$ 102,110	\$ 19,497	\$ 83,634	\$ 984,280
184	—	27,093	2,211,371
45,312	4	—	49,440
—	—	—	118,944
—	46	—	93,083
—	—	—	37,135,586
—	—	—	302,674
—	94,517	—	94,517
—	—	—	26,884
—	—	—	11,264,753
—	486	—	179,229
147,606	114,550	110,727	52,460,761
—	—	—	110,722
249	—	—	1,632,961
249	—	—	1,743,683
—	—	—	51,187
249	—	—	1,794,870
\$ 147,855	\$ 114,550	\$ 110,727	\$ 54,255,631

(Concluded)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy-Down Fund (9727)	California Health and Human Services Automation Fund (9745)
FUND BALANCE (DEFICIT), BEGINNING	\$ (3,003)	\$ 2,668	\$ 102	\$ —
ADDITIONS				
Operating Income	—	1,388	—	232,425
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	63,614
Prior Year Revenue Adjustments	1,921	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1,921	1,388	—	296,039
DEDUCTIONS				
Operating Expenditures and Expenses	3,037	—	3	294,506
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	3,037	—	3	294,506
FUND BALANCE (DEFICIT), ENDING	\$ (4,119)	\$ 4,056	\$ 99	\$ 1,533

* Abnormal balance in Operating Expenditures and Expenses is caused by reimbursements exceeding expenditures due to timing.

† This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

^ Abnormal balance in Operating Expenditures and Expenses is due to correction of prior fiscal year expenditures posted to the wrong fund.

California State Park Enterprise Fund (8072)	Central Service Cost Recovery Fund (9740)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund † (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)
\$ —	\$ 36,002	\$ 693	\$ —	\$ 167,387	\$ 3,451	\$ 2,341
—	166	—	—	38,048	238	4,301
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	10,986	—	—	—	—
—	166	10,986	—	38,048	238	4,301
3,985	(4,577) *	—	—	28,698	(77) ^	4,170
—	7,580	—	—	—	—	—
—	(33)	—	—	—	(67)	—
—	—	1	—	—	—	—
—	—	5,250	—	—	—	—
3,985	2,970	5,251	—	28,698	(144)	4,170
\$ (3,985)	\$ 33,198	\$ 6,428	\$ —	\$ 176,737	\$ 3,833	\$ 2,472

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Energy Efficient State Property Revolving Fund (9741)	FI\$Cal Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11,531	\$ 1,926	\$ 75	\$ 49,398
ADDITIONS				
Operating Income	475	—	5,663	98
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	35,487
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	3,251	—	—	—
Total Additions	3,726	—	5,663	35,585
DEDUCTIONS				
Operating Expenditures and Expenses	178	(2,317) *	5,663	16,090
Transfers To Other Funds	—	—	—	17,428
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	2,049	—	—	—
Total Deductions	2,227	(2,317)	5,663	33,518
FUND BALANCE (DEFICIT), ENDING	\$ 13,030	\$ 4,243	\$ 75	\$ 51,465

* Abnormal balance in Operating Expenditures and Expenses is due to the agency's prior year accrual being larger than the current year expenditures.

† Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual exceeding current year expenditures and also fund 9732 activities being recorded under new fund 9745 in FY 2013-14.

^ This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

Legal Services Revolving Fund (9731)	Office of Systems Integration Fund (9732)	Old Age and Survivors' Insurance Revolving Fund ^ (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Public Buildings Construction Fund (Continued on next page)
				Inmate and Ward Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)
\$ 61,795	\$ 1,368	\$ —	\$ 6,663	\$ 93,078	\$ 85,564	\$ 381,627
177,647	5,502	—	20	(3)	192,695	441,150
129	—	—	—	—	169	—
—	—	—	—	—	—	—
—	—	—	—	27,682	—	2,136
(1,690)	—	—	—	—	—	240
—	—	—	—	—	—	—
—	—	—	—	—	—	—
176,086	5,502	—	20	27,679	192,864	443,526
195,858	(56,744) †	—	—	50,494	188,158	362,865
—	63,614	—	—	—	—	—
(6,661)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	57,765
189,197	6,870	—	—	50,494	188,158	420,630
\$ 48,684	\$ —	\$ —	\$ 6,683	\$ 70,263	\$ 90,270	\$ 404,523

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2014
(Amounts in thousands)

	Public Buildings Construction Fund (Continued from previous page)			
	Public Buildings Construction Fund Subaccount (0668)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)
FUND BALANCE (DEFICIT), BEGINNING	\$ (3,611)	\$ 402	\$ 1,368	\$ 766
ADDITIONS				
Operating Income	3,951	—	—	2
Income From Investments	—	—	3	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	4,511	—	—	—
Prior Year Revenue Adjustments	—	—	2	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	(1,021)	—	—	—
Total Additions	7,441	—	5	2
DEDUCTIONS				
Operating Expenditures and Expenses	8,922	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	8,922	—	—	—
FUND BALANCE (DEFICIT), ENDING	\$ (5,092)	\$ 402	\$ 1,373	\$ 768

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

† Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual larger than current year expenditures.

^ Abnormal balance in Operating Expenditures and Expenses is due to a decrease in capital project funding using the Grant Anticipation Revenue Vehicles (GARVEEs) and no new capitals being funded.

Service Revolving Fund (0666)	State Agency Investment Fund (9743)	State Payroll Revolving Fund * (0675)	State School Building Aid Fund (0739)	Charter School Facilities Account of 2004 * (9734)	Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)
\$ 84,233	\$ 285	\$ —	\$ 8,568	\$ —	\$ 59,414	\$ 513,769
790,340	—	—	314	—	152	156,669
—	—	—	—	—	—	1,619
—	—	—	—	—	—	—
—	—	—	—	—	—	283
(9,210)	(285)	—	239	—	—	—
—	—	—	—	—	—	—
—	—	—	199	—	—	212,541
781,130	(285)	—	752	—	152	371,112
772,443	—	—	(675) †	—	(434) ^	4,452
1,186	—	—	199	—	—	—
2,449	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	401,858
776,078	—	—	(476)	—	(434)	406,310
\$ 89,285	\$ —	\$ —	\$ 9,796	\$ —	\$ 60,000	\$ 478,571

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	State Water Pollution Control Revolving Fund Administration Fund (9739)	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)
FUND BALANCE (DEFICIT), BEGINNING	\$ 25,083	\$ 42,286	\$ —	\$ 173,408
ADDITIONS				
Operating Income	7,149	31,709	70,563	333,451
Income From Investments	—	—	—	112
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	57,751
Prior Year Revenue Adjustments	—	—	—	(1,401)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	70	—	—
Total Additions	7,149	31,779	70,563	389,913
DEDUCTIONS				
Operating Expenditures and Expenses	6,266	21,811	89,969	338,184
Transfers To Other Funds	—	283	—	58,238
Adjustments to Prior Year Appropriation Expenditures	—	—	(19,406)	(5,194)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	6,266	22,094	70,563	391,228
FUND BALANCE (DEFICIT), ENDING	\$ 25,966	\$ 51,971	\$ —	\$ 172,093

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

Transit-Oriented Development Implementation Fund (9736)	Water Resources Revolving Fund * (0691)	Welfare Advance Fund * (0696)	Total
\$ 89	\$ —	\$ —	\$ 1,808,726
160	—	—	2,494,273
—	—	—	2,032
—	—	—	—
—	—	—	191,464
—	—	—	(10,184)
—	—	—	—
—	—	—	226,026
160	—	—	2,903,611
—	—	—	2,330,928
—	—	—	148,528
—	—	—	(28,912)
—	—	—	1
—	—	—	466,922
—	—	—	2,917,467
\$ 249	\$ —	\$ —	\$ 1,794,870

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Retirement Funds

Nongovernmental Cost Funds Retirement Funds Balance Sheet

June 30, 2014

(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 11	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	375	3,932	2,962
Receivables	—	2,943	10,939
Due From Other Funds	3	131	99
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	51,155	1,077,841
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 389	\$ 58,162	\$ 1,091,843
LIABILITIES			
Accounts Payable	\$ 5	\$ 251	\$ 77,492
Due To Other Funds	62	102	147
Due To Other Governments	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	—	29	—
Total Liabilities	67	382	77,639
FUND BALANCE			
Reserved for Employees' Pension Benefits	319	57,715	1,014,149
Total Fund Balance (Deficit) - Unadjusted	319	57,715	1,014,149
Adjustments to Fund Balance			
Deferred Payroll	3	65	55
Total Fund Balance (Deficit) - Adjusted	322	57,780	1,014,204
Total Liabilities and Fund Balance	\$ 389	\$ 58,162	\$ 1,091,843

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Health Benefits Fund (8001)	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ —	\$ 612,912	\$ —	\$ 1	\$ 624	\$ 287,341	\$ 900,892
1,232	1,532,017	9,094	1,007	—	169,255	1,719,874
613	27,434,139	1,279	—	8	7,998,448	35,448,369
41	42,521	1	25	—	58,969	101,790
—	72	—	—	—	18,491	18,563
—	1,061	—	—	—	717	1,778
137,902	330,283,927	—	—	—	214,099,400	545,650,225
—	363,386	—	—	—	218,189	581,575
—	337,752	—	—	—	10,173	347,925
—	—	—	—	—	—	—
—	9	—	—	—	—	9
\$ 139,788	\$ 360,607,796	\$ 10,374	\$ 1,033	\$ 632	\$ 222,860,983	\$ 584,771,000
\$ 9,178	\$ 57,805,386	\$ 10,373	\$ —	\$ 542	\$ 9,088,385	\$ 66,991,612
35	504,632	1	—	90	85	505,154
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	427	—	—	—	—	427
3	618	—	1	—	23,258,677	23,259,328
9,216	58,311,063	10,374	1	632	32,347,147	90,756,521
130,551	302,277,535	—	1,013	—	190,506,187	493,987,469
130,551	302,277,535	—	1,013	—	190,506,187	493,987,469
21	19,198	—	19	—	7,649	27,010
130,572	302,296,733	—	1,032	—	190,513,836	494,014,479
\$ 139,788	\$ 360,607,796	\$ 10,374	\$ 1,033	\$ 632	\$ 222,860,983	\$ 584,771,000

(Concluded)

Nongovernmental Cost Funds Retirement Funds Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
FUND BALANCE (DEFICIT), BEGINNING	\$ 43	\$ 53,966	\$ 794,959
ADDITIONS			
Employers' Contributions	—	7,067	57,027
Income From Investments	—	59	150,604
Members' Contributions	—	4,724	20,413
Transfers From Other Funds	—	186,607	—
Prior Year Revenue Adjustments	—	354	1,305
Prior Year Surplus Adjustments	—	—	—
Other Additions	539	—	—
Total Additions	539	198,811	229,349
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	260	1,063	1,154
Members' Contributions Refunded	—	10	85
Retirement Benefits Paid	—	193,924	8,865
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	260	194,997	10,104
FUND BALANCE (DEFICIT), ENDING	\$ 322	\$ 57,780	\$ 1,014,204

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

† Beginning fund balance is restated due to fund reclassifications.

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund * (0849)	Teachers' Health Benefits Fund (8001)	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 122,339	\$ 260,182,239	\$ —	\$ 552	\$ —	\$ 166,393,445	\$ 427,547,543 †
113	8,289,153	—	33,395	7,314	3,632,262	12,026,331
15,994	48,100,681	—	10	—	29,742,340	78,009,688
—	3,775,038	—	—	—	2,263,613	6,063,788
—	—	—	—	—	—	186,607
30	1,534,894	—	—	—	—	1,536,583
—	—	—	—	—	—	—
—	1,483,056	—	—	—	965,398	2,448,993
16,137	63,182,822	—	33,405	7,314	36,603,613	100,271,990
—	—	—	—	—	—	—
422	3,070,820	—	32,924	35	454,284	3,560,962
—	236,967	—	—	—	107,600	344,662
7,482	17,758,972	—	—	7,279	11,920,268	29,896,790
—	—	—	—	—	—	—
—	(43)	—	1	—	542	500
—	—	—	—	—	528	528
—	1,612	—	—	—	—	1,612
7,904	21,068,328	—	32,925	7,314	12,483,222	33,805,054
\$ 130,572	\$ 302,296,733	\$ —	\$ 1,032	\$ —	\$ 190,513,836	\$ 494,014,479

(Concluded)

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**Trust and
Agency Funds –
Other**

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund (8009)	ALS/Lou Gehrig's Disease Research Fund (8053)	American Red Cross, California Chapters Fund (8084)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2,323	\$ 23	\$ 66	\$ 174
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	1,114	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 3,437	\$ 23	\$ 66	\$ 174
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—	—
Due To Other Governments	3,437	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	3,437	—	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	23	66	174
Total Fund Balance (Deficit) - Unadjusted	—	23	66	174
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	—	23	66	174
Total Liabilities and Fund Balance	\$ 3,437	\$ 23	\$ 66	\$ 174

Annuitants' Health Care Coverage Fund (0833)	Arts Council Fund (8064)	Audit Repayment Trust Fund (0816)	Bay Fill Clean-Up and Abatement Fund (0914)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)
\$ —	\$ —	\$ 1,615	\$ 1	\$ 2,019	\$ 2,288	\$ 819
40,470	37	—	660	—	—	—
29	—	—	—	32	—	—
396	—	—	36	212	10	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,830,813	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
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—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,871,708	\$ 37	\$ 1,615	\$ 697	\$ 2,263	\$ 2,298	\$ 819
\$ 61,108	\$ 35	\$ —	\$ —	\$ 11	\$ 466	\$ —
278	—	—	—	123	5	—
—	—	—	—	—	35	—
—	—	—	—	—	—	—
—	—	—	—	62	—	—
—	—	—	—	—	—	—
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—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
61,386	35	—	—	196	506	—
—	—	—	—	—	—	—
3,810,227	2	1,615	683	1,984	1,782	819
3,810,227	2	1,615	683	1,984	1,782	819
95	—	—	14	83	10	—
3,810,322	2	1,615	697	2,067	1,792	819
\$ 3,871,708	\$ 37	\$ 1,615	\$ 697	\$ 2,263	\$ 2,298	\$ 819

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014
(Amounts in thousands)

	California Cancer Research Fund (8054)	California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1,042	\$ 1	\$ 235	\$ —
Deposits in Surplus Money Investment Fund	—	1,618	—	35
Receivables	—	—	—	—
Due From Other Funds	—	1	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,042	\$ 1,620	\$ 235	\$ 35
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	31
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	—	31
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	1,042	1,620	235	4
Total Fund Balance (Deficit) - Unadjusted	1,042	1,620	235	4
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	1,042	1,620	235	4
Total Liabilities and Fund Balance	\$ 1,042	\$ 1,620	\$ 235	\$ 35

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

						California Health Facilities Financing Authority Fund (Continued on next page)
California Cultural and Historical Endowment Fund (8058)	Petroleum Financing Collection Account * (8028)	California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Access Model Program Account (8073)
\$ 2	\$ —	\$ 32	\$ 1	\$ 301	\$ 2	\$ 1
—	—	—	483	—	473	6,517
—	—	—	—	—	—	—
—	—	—	—	21	7	4
—	—	—	—	—	12	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
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—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2	\$ —	\$ 32	\$ 484	\$ 322	\$ 494	\$ 6,522
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6	\$ —
—	—	—	—	—	8	—
—	—	—	—	301	—	—
—	—	—	—	—	—	—
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—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	301	14	—
—	—	—	—	—	—	—
2	—	32	484	21	473	6,522
2	—	32	484	21	473	6,522
—	—	—	—	—	7	—
2	—	32	484	21	480	6,522
\$ 2	\$ —	\$ 32	\$ 484	\$ 322	\$ 494	\$ 6,522

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014
(Amounts in thousands)

	(Continued from previous page)			
	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)	California Housing Loan Insurance Fund (0916)	California Housing Trust Fund (0843)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 42	\$ 6,198	\$ 44	\$ 1
Deposits in Surplus Money Investment Fund	27,173	15,147	5	68
Receivables	6,008	72,002	736	—
Due From Other Funds	265	217,212	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	4	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	30	—	12	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 33,518	\$ 310,563	\$ 797	\$ 69
LIABILITIES				
Accounts Payable	\$ 40	\$ 66,905	\$ 75,306	\$ —
Due To Other Funds	33	47,444	856	—
Due To Other Governments	—	12,102	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	39	—	11	—
Deposits	—	310	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	3,370	59	—
Total Liabilities	112	130,131	76,232	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	33,305	177,323	(75,435)	69
Total Fund Balance (Deficit) - Unadjusted	33,305	177,323	(75,435)	69
Adjustments to Fund Balance				
Deferred Payroll	101	3,109	—	—
Total Fund Balance (Deficit) - Adjusted	33,406	180,432	(75,435)	69
Total Liabilities and Fund Balance	\$ 33,518	\$ 310,563	\$ 797	\$ 69

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014

(Amounts in thousands)

	California Sea Otter Fund (8047)	California Seniors Special Fund (0886)	California State Lottery Education Fund (0814)	California State Lottery Education Fund - California Youth Authority (0831)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 2	\$ 43
Deposits in Surplus Money Investment Fund	951	125	10,696	—
Receivables	—	—	—	—
Due From Other Funds	6	23	308,006	17
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	1	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 959	\$ 150	\$ 318,704	\$ 60
LIABILITIES				
Accounts Payable	\$ 30	\$ 14	\$ 4,748	\$ —
Due To Other Funds	8	1	6,582	50
Due To Other Governments	178	—	296,971	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	216	15	308,301	50
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	737	132	10,403	10
Total Fund Balance (Deficit) - Unadjusted	737	132	10,403	10
Adjustments to Fund Balance				
Deferred Payroll	6	3	—	—
Total Fund Balance (Deficit) - Adjusted	743	135	10,403	10
Total Liabilities and Fund Balance	\$ 959	\$ 150	\$ 318,704	\$ 60

California State Mining and Mineral Museum Fund (0902)	California State University Lottery Education Fund (0839)	California State University Special Projects Fund (0947)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Homes Fund (8067)	California Veterans Memorial Registry Fund (0621)
\$ 1	\$ 1	\$ —	\$ 2,762,646	\$ —	\$ 97	\$ 1
51	18,421	—	346,201	4	—	19
—	—	—	304,306	—	—	—
—	6,572	—	124,887	—	—	—
—	—	—	4,187	—	—	—
—	—	—	14,983	—	—	—
—	—	—	—	—	—	—
—	—	—	187,512	—	—	—
—	191	37,716	1,389,900	—	—	—
—	—	—	31,073	—	—	—
—	(191)	(37,716)	(1,420,973)	—	—	—
—	—	—	22	—	—	—
—	—	—	3,665,039	—	—	—
—	—	—	16,190	—	—	—
\$ 52	\$ 24,994	\$ —	\$ 7,425,973	\$ 4	\$ 97	\$ 20
\$ —	\$ —	\$ —	\$ 67,563	\$ —	\$ —	\$ —
—	—	—	8,644	—	—	—
—	—	—	148	—	—	—
—	—	—	—	—	—	—
—	—	—	467,862	—	—	—
—	—	—	11,543	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	265,684	—	—	—
—	—	—	3,507,043	—	—	—
—	—	—	121,574	—	—	—
—	—	—	4,450,061	—	—	—
—	—	—	—	—	—	—
52	24,994	—	2,862,189	4	97	20
52	24,994	—	2,862,189	4	97	20
—	—	—	113,723	—	—	—
52	24,994	—	2,975,912	4	97	20
\$ 52	\$ 24,994	\$ —	\$ 7,425,973	\$ 4	\$ 97	\$ 20

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014
(Amounts in thousands)

	California YMCA Youth and Government Fund (8077)	California Youth Leadership Fund (8074)	Charter School Security Fund (8000)	Child Support Collections Recovery Fund (8004)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 121	\$ 88	\$ 4,391	\$ 1
Deposits in Surplus Money Investment Fund	—	—	—	5,279
Receivables	—	—	—	—
Due From Other Funds	—	—	—	27,630
Due From Other Governments	—	—	15	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 121	\$ 88	\$ 4,406	\$ 32,910
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—	27,028
Due To Other Governments	—	—	—	2,450
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	—	29,478
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	121	88	4,406	3,432
Total Fund Balance (Deficit) - Unadjusted	121	88	4,406	3,432
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	121	88	4,406	3,432
Total Liabilities and Fund Balance	\$ 121	\$ 88	\$ 4,406	\$ 32,910

Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund (8069)	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)
\$ 19,821	\$ 451	\$ 182	\$ 6	\$ 1	\$ 863	\$ —
82,378	—	—	17,766	447	—	197,829
20,119	—	—	—	—	—	—
51	—	—	10	—	—	116
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 122,369	\$ 451	\$ 182	\$ 17,782	\$ 448	\$ 863	\$ 197,945
\$ 9,209	\$ —	\$ 180	\$ 486	\$ —	\$ —	\$ —
28,722	—	—	40	—	—	34
1,992	—	—	2,643	—	—	82
—	—	—	—	—	—	—
—	—	—	—	—	—	—
78,359	—	—	—	—	—	197,829
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
118,282	—	180	3,169	—	—	197,945
—	—	—	—	—	—	—
4,087	451	2	14,613	448	863	—
4,087	451	2	14,613	448	863	—
—	—	—	—	—	—	—
4,087	451	2	14,613	448	863	—
\$ 122,369	\$ 451	\$ 182	\$ 17,782	\$ 448	\$ 863	\$ 197,945

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014

(Amounts in thousands)

	County Health Initiative Matching Fund (3055)	California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	Deferred Compensation Plan Fund (0915)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 713	\$ —	\$ —	\$ 63
Deposits in Surplus Money Investment Fund	—	116	1,009	14,354
Receivables	—	—	—	427
Due From Other Funds	—	—	1	357
Due From Other Governments	—	—	—	10
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	10,515,760
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 713	\$ 116	\$ 1,010	\$ 10,530,971
LIABILITIES				
Accounts Payable	\$ 4	\$ —	\$ —	\$ 1,849
Due To Other Funds	10	—	—	531
Due To Other Governments	304	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	2	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	62
Total Liabilities	320	—	—	2,442
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	393	116	1,010	10,528,350
Total Fund Balance (Deficit) - Unadjusted	393	116	1,010	10,528,350
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	179
Total Fund Balance (Deficit) - Adjusted	393	116	1,010	10,528,529
Total Liabilities and Fund Balance	\$ 713	\$ 116	\$ 1,010	\$ 10,530,971

Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)
\$ 1	\$ 40,423	\$ —	\$ 1	\$ —	\$ —	\$ 293
—	—	1,475	2,698	2,679	1,466	—
—	—	—	11	16	—	—
—	39,217	1	40	6,838	1	—
—	—	60	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1	\$ 79,640	\$ 1,536	\$ 2,750	\$ 9,533	\$ 1,467	\$ 293
\$ —	\$ 25,679	\$ —	\$ 15	\$ 5,350	\$ —	\$ 38
—	—	—	23	129	—	72
—	53,961	1,018	—	1,250	—	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	79,640	1,018	38	6,729	—	124
—	—	—	—	—	—	—
1	—	518	2,673	2,697	1,467	169
1	—	518	2,673	2,697	1,467	169
—	—	—	39	107	—	—
1	—	518	2,712	2,804	1,467	169
\$ 1	\$ 79,640	\$ 1,536	\$ 2,750	\$ 9,533	\$ 1,467	\$ 293

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014

(Amounts in thousands)

	Environmental Enforcement and Training Account (8013)	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 388	\$ —	\$ 1,789
Deposits in Surplus Money Investment Fund	327	—	10,526	414
Receivables	—	—	—	63
Due From Other Funds	—	—	29	826
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 327	\$ 388	\$ 10,555	\$ 3,092
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 915	\$ 487
Due To Other Funds	—	—	304	709
Due To Other Governments	—	388	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	1,383
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	187
Total Liabilities	—	388	1,219	2,766
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	327	—	9,314	—
Total Fund Balance (Deficit) - Unadjusted	327	—	9,314	—
Adjustments to Fund Balance				
Deferred Payroll	—	—	22	326
Total Fund Balance (Deficit) - Adjusted	327	—	9,336	326
Total Liabilities and Fund Balance	\$ 327	\$ 388	\$ 10,555	\$ 3,092

Graton Mitigation Fund (8088)	Health Care Deposit Fund (0912)	Health Professions Education Fund		Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)
		Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)			
\$ —	\$ —	\$ —	\$ —	\$ 2,909	\$ 4,157	\$ 17
—	—	16,976	9,911	—	—	20,507
3,154	—	—	306	—	—	16,577
—	2,150	33	14	14,512	—	11
—	—	—	—	—	—	—
—	28,734	—	—	108	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	21,926
—	—	—	—	—	—	—
—	—	—	10	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,154	\$ 30,884	\$ 17,009	\$ 10,241	\$ 17,529	\$ 4,157	\$ 59,038
\$ 3,000	\$ 109	\$ 15,339	\$ 5,786	\$ —	\$ —	\$ —
—	29,971	61	9	165	—	—
—	804	—	—	107	—	—
—	—	—	—	—	—	—
—	—	838	79	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	117	—	15
3,000	30,884	16,238	5,874	389	—	15
—	—	—	—	—	—	—
154	—	751	4,359	17,140	4,157	59,023
154	—	751	4,359	17,140	4,157	59,023
—	—	20	8	—	—	—
154	—	771	4,367	17,140	4,157	59,023
\$ 3,154	\$ 30,884	\$ 17,009	\$ 10,241	\$ 17,529	\$ 4,157	\$ 59,038

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014

(Amounts in thousands)

	Housing Rehabilitation Loan Fund (0929)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 178	\$ 3,217	\$ 25,761	\$ 93
Deposits in Surplus Money Investment Fund	58,403	30,929	—	10,734
Receivables	911	7,650	—	26
Due From Other Funds	254,344	17	100	1,474
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	27
Inventory	—	—	—	3,124
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	25
Intangible Assets	—	—	—	969
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 313,836	\$ 41,813	\$ 25,861	\$ 16,472
LIABILITIES				
Accounts Payable	\$ 262,255	\$ 19,800	\$ 743	\$ 2,105
Due To Other Funds	254	—	1,245	136
Due To Other Governments	2,205	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	4	—	25
Deposits	—	—	21,190	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	2	—	—	—
Total Liabilities	264,716	19,804	23,178	2,266
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	48,435	22,009	2,583	12,845
Total Fund Balance (Deficit) - Unadjusted	48,435	22,009	2,583	12,845
Adjustments to Fund Balance				
Deferred Payroll	685	—	100	1,361
Total Fund Balance (Deficit) - Adjusted	49,120	22,009	2,683	14,206
Total Liabilities and Fund Balance	\$ 313,836	\$ 41,813	\$ 25,861	\$ 16,472

Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Keep Arts In Schools Fund (8085)	Land Bank Fund (0943)	Litigation Deposits Fund (0920)	Local Agency Investment Fund (0924)	Local Public Safety Fund Public Safety Account (0969)	Manufactured Home Recovery Fund (0972)
\$ 6,023	\$ 210	\$ 2	\$ 1	\$ 21,104,086	\$ 246,945	\$ —
—	—	17,435	418,711	—	—	316
710	—	—	—	—	—	—
5,565	27	95	179	27,668	373,510	59
—	—	11	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 12,298	\$ 237	\$ 17,543	\$ 418,891	\$ 21,131,754	\$ 620,455	\$ 375
\$ 5,755	\$ —	\$ 521	\$ 149	\$ —	\$ —	\$ 2
90	—	656	—	428	—	2
2,520	—	143	—	11,251	620,435	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,365	—	1,320	149	11,679	620,435	4
—	—	—	—	—	—	—
3,785	237	16,223	418,742	21,120,075	—	363
3,785	237	16,223	418,742	21,120,075	—	363
148	—	—	—	—	20	8
3,933	237	16,223	418,742	21,120,075	20	371
\$ 12,298	\$ 237	\$ 17,543	\$ 418,891	\$ 21,131,754	\$ 620,455	\$ 375

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014

(Amounts in thousands)

	Medi-Cal Inpatient Payment Adjustment Fund (0834)	National Mortgage Special Deposit Fund (8071)	Mental Health Facilities Fund	
			Institutions for Mental Disease Account * (0873)	State Hospital Account (0872)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	21,026	7,448	—	17,168
Receivables	—	—	—	—
Due From Other Funds	25	40	—	20,992
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 21,051	\$ 7,488	\$ —	\$ 38,160
LIABILITIES				
Accounts Payable	\$ —	\$ 593	\$ —	\$ —
Due To Other Funds	—	265	—	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	858	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	21,051	6,630	—	38,160
Total Fund Balance (Deficit) - Unadjusted	21,051	6,630	—	38,160
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	21,051	6,630	—	38,160
Total Liabilities and Fund Balance	\$ 21,051	\$ 7,488	\$ —	\$ 38,160

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	Municipal Shelter Spay-Neuter Fund (8055)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)
\$ 1	\$ —	\$ 294	\$ 6,155,534	\$ 1	\$ 25	\$ —
24,587	50,872	—	—	—	—	300,000
—	—	—	17,362	—	—	—
9,027	29	—	3,854	—	—	174
—	—	—	2	—	—	—
—	—	—	—	—	—	—
—	—	—	23	—	—	—
—	—	—	4,166,267	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	44,471,324	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 33,615	\$ 50,901	\$ 294	\$ 54,814,366	\$ 1	\$ 25	\$ 300,174
\$ —	\$ —	\$ —	\$ 35,742	\$ —	\$ —	\$ —
25,028	—	3	925	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	11,509	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	3,010,062	—	—	—
25,028	—	3	3,058,238	—	—	—
—	—	—	51,756,128	—	—	—
8,587	50,901	291	—	1	25	300,174
8,587	50,901	291	51,756,128	1	25	300,174
—	—	—	—	—	—	—
8,587	50,901	291	51,756,128	1	25	300,174
\$ 33,615	\$ 50,901	\$ 294	\$ 54,814,366	\$ 1	\$ 25	\$ 300,174

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014

(Amounts in thousands)

	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 5	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	517	20,158	29,036	8,815
Receivables	—	23	515	—
Due From Other Funds	—	21	253	41
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 518	\$ 20,207	\$ 29,805	\$ 8,857
LIABILITIES				
Accounts Payable	\$ —	\$ 5,220	\$ 149	\$ 748
Due To Other Funds	—	141	22	2
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	8	—
Total Liabilities	—	5,361	179	750
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	518	14,837	29,491	8,080
Total Fund Balance (Deficit) - Unadjusted	518	14,837	29,491	8,080
Adjustments to Fund Balance				
Deferred Payroll	—	9	135	27
Total Fund Balance (Deficit) - Adjusted	518	14,846	29,626	8,107
Total Liabilities and Fund Balance	\$ 518	\$ 20,207	\$ 29,805	\$ 8,857

Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Protect Our Coast and Oceans Fund (8086)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Deferred Compensation Fund (0885)	Public Employees' Health Care Fund (0822)	Reader Employment Fund (0812)
\$ 3	\$ 173	\$ 2	\$ 36	\$ —	\$ —	\$ 283
—	—	—	415,534	882	414,074	—
—	—	—	23,339	12,136	130,309	—
—	—	—	9,840	—	174,671	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,276,779	410,262	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3	\$ 173	\$ 2	\$ 448,749	\$ 1,289,797	\$ 1,129,316	\$ 283
\$ —	\$ —	\$ —	\$ 179,295	\$ 2,406	\$ 621,101	\$ —
—	—	—	164,068	430	14,589	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	6,265	—	22,346	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	89,113	39	—	—
—	—	—	438,741	2,875	658,036	—
—	—	—	—	—	—	—
3	173	2	8,609	1,286,922	470,211	283
3	173	2	8,609	1,286,922	470,211	283
—	—	—	1,399	—	1,069	—
3	173	2	10,008	1,286,922	471,280	283
\$ 3	\$ 173	\$ 2	\$ 448,749	\$ 1,289,797	\$ 1,129,316	\$ 283

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014
(Amounts in thousands)

	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund * (0984)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 138	\$ 699	\$ —	\$ —
Deposits in Surplus Money Investment Fund	256	17,189	219	—
Receivables	—	341	—	—
Due From Other Funds	—	714	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	626,104	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 626,498	\$ 18,943	\$ 219	\$ —
LIABILITIES				
Accounts Payable	\$ —	\$ 1,785	\$ —	\$ —
Due To Other Funds	—	550	—	—
Due To Other Governments	—	27	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	2,362	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	626,498	16,451	219	—
Total Fund Balance (Deficit) - Unadjusted	626,498	16,451	219	—
Adjustments to Fund Balance				
Deferred Payroll	—	130	—	—
Total Fund Balance (Deficit) - Adjusted	626,498	16,581	219	—
Total Liabilities and Fund Balance	\$ 626,498	\$ 18,943	\$ 219	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Sacramento City Financing Authority Fund (0612)	Safely Surrendered Baby Fund (8065)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	School Supplies for Homeless Children Fund (8075)
\$ —	\$ 240	\$ —	\$ 868	\$ 1	\$ —	\$ 635
6,276	—	12,903	—	8,166	603,069	—
—	—	—	—	156	483	—
5	—	143	—	229	392	—
—	—	—	—	—	5,323	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
89,816	—	—	—	—	—	—
—	—	—	14,990	3	23	—
—	—	—	—	—	—	—
—	—	—	(14,990)	—	(23)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 96,097	\$ 240	\$ 13,046	\$ 868	\$ 8,555	\$ 609,267	\$ 635
\$ —	\$ 4	\$ 2,024	\$ 309	\$ 332	\$ —	\$ —
—	4	8,940	4	5	26,163	—
—	—	—	—	—	—	—
678	—	—	—	—	—	—
—	—	—	445	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
86,847	—	—	—	—	—	—
—	—	—	—	—	84	—
87,525	8	10,964	758	337	26,247	—
—	—	—	—	—	—	—
8,572	232	1,995	110	8,147	582,975	635
8,572	232	1,995	110	8,147	582,975	635
—	—	87	—	71	45	—
8,572	232	2,082	110	8,218	583,020	635
\$ 96,097	\$ 240	\$ 13,046	\$ 868	\$ 8,555	\$ 609,267	\$ 635

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014

(Amounts in thousands)

	Secure Choice Retirement Savings Program Fund (8081)	Self-Help Housing Fund (0813)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 307	\$ —	\$ 1	\$ 94,977
Deposits in Surplus Money Investment Fund	—	1,382	29,646	1,388,549
Receivables	—	27	—	76,411
Due From Other Funds	—	143,872	28	2,780
Due From Other Governments	—	—	—	8
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	15
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 307	\$ 145,281	\$ 29,675	\$ 1,562,740
LIABILITIES				
Accounts Payable	\$ 4	\$ 42,606	\$ 27,764	\$ 16,986
Due To Other Funds	—	11,861	32	160,399
Due To Other Governments	—	89,370	—	255
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	1,068
Deposits	—	—	—	189,459
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	384
Total Liabilities	4	143,837	27,796	368,551
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	303	1,389	1,870	1,193,945
Total Fund Balance (Deficit) - Unadjusted	303	1,389	1,870	1,193,945
Adjustments to Fund Balance				
Deferred Payroll	—	55	9	244
Total Fund Balance (Deficit) - Adjusted	303	1,444	1,879	1,194,189
Total Liabilities and Fund Balance	\$ 307	\$ 145,281	\$ 29,675	\$ 1,562,740

State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Parks Protection Fund (8076)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)
\$ 1	\$ 973	\$ 2,545	\$ 288	\$ 637	\$ 1	\$ —
3,445	—	—	22,266	—	660	—
—	—	—	—	—	6	—
7	—	—	78	—	—	150
—	—	—	—	—	—	24,172
—	—	—	—	—	—	—
—	—	—	—	—	522,765	—
—	—	—	—	—	—	—
—	—	55	—	—	—	—
—	—	(55)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,453	\$ 973	\$ 2,545	\$ 22,632	\$ 637	\$ 523,432	\$ 24,322
\$ 370	\$ —	\$ 1,625	\$ 2,294	\$ —	\$ 580	\$ —
17	103	584	1,383	—	180	24,172
—	—	336	96	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
387	103	2,545	3,773	—	760	24,172
—	—	—	—	—	—	—
3,061	870	—	18,817	637	522,672	55
3,061	870	—	18,817	637	522,672	55
5	—	—	42	—	—	95
3,066	870	—	18,859	637	522,672	150
\$ 3,453	\$ 973	\$ 2,545	\$ 22,632	\$ 637	\$ 523,432	\$ 24,322

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014
(Amounts in thousands)

	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Donate Life California Trust Subaccount (8038)	Stringfellow Insurance Proceeds Account * (0572)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 3,015	\$ 6,963	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	5	—	144	—
Due From Other Governments	568	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 3,588	\$ 6,963	\$ 144	\$ —
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	2	—	—	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	2	—	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	3,581	6,963	144	—
Total Fund Balance (Deficit) - Unadjusted	3,581	6,963	144	—
Adjustments to Fund Balance				
Deferred Payroll	5	—	—	—
Total Fund Balance (Deficit) - Adjusted	3,586	6,963	144	—
Total Liabilities and Fund Balance	\$ 3,588	\$ 6,963	\$ 144	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Stringfellow Residual Proceeds Account (8083)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)	Timber Tax Fund (0965)
\$ 1	\$ —	\$ —	\$ 66	\$ —	\$ 1	\$ 16
769	4,277	—	28,613	2	1,138	43
—	—	—	—	12	49	1,518
—	2	—	16	—	106	846
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	20,585	—	—
—	—	—	—	—	—	—
—	—	1,700	—	—	—	—
—	—	841	—	—	—	—
—	—	(2,541)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 770	\$ 4,279	\$ —	\$ 28,695	\$ 20,599	\$ 1,294	\$ 2,423
\$ —	\$ 4	\$ —	\$ 184	\$ 21	\$ 36	\$ —
—	—	—	—	7	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	71	—
—	4	—	184	28	107	—
—	—	—	—	—	—	—
770	4,275	—	28,511	20,571	1,162	2,331
770	4,275	—	28,511	20,571	1,162	2,331
—	—	—	—	—	25	92
770	4,275	—	28,511	20,571	1,187	2,423
\$ 770	\$ 4,279	\$ —	\$ 28,695	\$ 20,599	\$ 1,294	\$ 2,423

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2014

(Amounts in thousands)

	Tobacco Asset Sales Revenue Fund (6050)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Vision Care Program for State Annuitants Fund (8049)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 32,459	\$ 245	\$ 983
Deposits in Surplus Money Investment Fund	198	—	6,503	2,254
Receivables	—	89,702	2	—
Due From Other Funds	—	2,048	4	1
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 199	\$ 124,209	\$ 6,754	\$ 3,238
LIABILITIES				
Accounts Payable	\$ —	\$ 6,991	\$ 247	\$ 1,890
Due To Other Funds	—	3,767	632	13
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	1	12	984
Total Liabilities	—	10,759	891	2,887
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	199	111,402	5,863	351
Total Fund Balance (Deficit) - Unadjusted	199	111,402	5,863	351
Adjustments to Fund Balance				
Deferred Payroll	—	2,048	—	—
Total Fund Balance (Deficit) - Adjusted	199	113,450	5,863	351
Total Liabilities and Fund Balance	\$ 199	\$ 124,209	\$ 6,754	\$ 3,238

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Women and Girls Fund * (8079)	Total
\$ —	\$ 1	\$ —	\$ 30,546,953
—	20,774	—	4,871,416
4	43,423	—	828,901
—	9	—	1,784,270
—	—	—	34,356
—	—	—	43,869
—	—	—	3,147
1,626	—	—	21,370,961
—	—	—	299,254
—	—	—	1,444,645
—	—	—	32,893
—	—	—	(1,476,489)
—	—	—	44,471,361
—	—	—	3,665,039
—	—	—	16,190
\$ 1,630	\$ 64,207	\$ —	\$ 107,936,766
\$ —	\$ 64,035	\$ —	\$ 1,652,016
—	—	—	599,491
—	—	—	1,104,823
—	—	—	678
—	—	—	511,969
—	—	—	498,690
—	—	—	—
—	—	—	—
—	—	—	265,684
—	—	—	3,593,890
—	—	—	3,226,144
—	64,035	—	11,453,385
—	—	—	51,756,128
1,630	172	—	44,601,487
1,630	172	—	96,357,615
—	—	—	125,766
1,630	172	—	96,483,381
\$ 1,630	\$ 64,207	\$ —	\$ 107,936,766

(Concluded)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund (8009)	ALS/Lou Gehrig's Disease Research Fund (8053)	American Red Cross, California Chapters Fund (8084)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ 233	\$ —
ADDITIONS				
Operating Income	13,187	—	33	174
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	23	—	—
Other Additions	—	—	—	—
Total Additions	13,187	23	33	174
DEDUCTIONS				
Operating Expenditures and Expenses	16,685	—	200	—
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	(3,498)	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	13,187	—	200	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 23	\$ 66	\$ 174

* Abnormal balance in Operating Income is due to reversal of prior year Revenue.

† Abnormal balance in Operating Expenditures and Expenses is due to change in accrual method for the University of California funds.

Annuitants' Health Care Coverage Fund (0833)	Arts Council Fund (8064)	Audit Repayment Trust Fund (0816)	Bay Fill Clean-Up and Abatement Fund (0914)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)
\$ 2,704,072	\$ 2	\$ 2,831	\$ 856	\$ 2,942	\$ 2,086	\$ 376
123	—	(1,213) *	36	1,477	419	379
—	—	—	—	—	—	—
—	—	—	—	—	—	—
521,131	—	—	—	—	—	—
601,182	—	—	—	—	—	—
—	—	—	—	—	—	—
6,871	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,129,307	—	(1,213)	36	1,477	419	379
22,933	—	3	195	2,352	713	(529) †
—	—	—	—	—	—	—
124	—	—	—	—	—	—
—	—	—	—	—	—	465
—	—	—	—	—	—	—
—	—	—	—	—	—	—
23,057	—	3	195	2,352	713	(64)
\$ 3,810,322	\$ 2	\$ 1,615	\$ 697	\$ 2,067	\$ 1,792	\$ 819

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	California Cancer Research Fund (8054)	California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)
FUND BALANCE (DEFICIT), BEGINNING	\$ 761	\$ —	\$ 235	\$ (4)
ADDITIONS				
Operating Income	430	1,817	—	11
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	1,000	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	430	2,817	—	11
DEDUCTIONS				
Operating Expenditures and Expenses	(276) *	—	—	3
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	1,197	—	—
Adjustments to Prior Year Appropriation				
Expenditures	425	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	149	1,197	—	3
FUND BALANCE (DEFICIT), ENDING	\$ 1,042	\$ 1,620	\$ 235	\$ 4

* Abnormal balance in Operating Expenditures and Expenses is due to change in accrual method for the University of California funds.

						California Health Facilities Financing Authority Fund (Continued on next page)
California Cultural and Historical Endowment Fund (8058)	Petroleum Financing Collection Account (8028)	California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Access Model Program Account (8073)
\$ 2	\$ 406	\$ 32	\$ 20	\$ 23	\$ 581	\$ 6,510
—	39	—	474	844	242	15
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	39	—	474	844	242	15
—	—	—	10	1,133	343	3
—	—	—	—	—	—	—
—	445	—	—	—	—	—
—	—	—	—	(287)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	445	—	10	846	343	3
\$ 2	\$ —	\$ 32	\$ 484	\$ 21	\$ 480	\$ 6,522

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	(Continued from previous page)			
	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)	California Housing Loan Insurance Fund (0916)	California Housing Trust Fund (0843)
FUND BALANCE (DEFICIT), BEGINNING	\$ 33,144	\$ 1,295	\$ (111,411)	\$ 68
ADDITIONS				
Operating Income	3,053	84,660	9,925	1
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	463,510	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	5,682	—	—	—
Total Additions	8,735	548,170	9,925	1
DEDUCTIONS				
Operating Expenditures and Expenses	2,231	369,033	(26,050) *	—
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(1)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	6,242	—	—	—
Total Deductions	8,473	369,033	(26,051)	—
FUND BALANCE (DEFICIT), ENDING	\$ 33,406	\$ 180,432	\$ (75,435)	\$ 69

* Abnormal balance in Operating Expenditure and Expenses is due to adjustments.

California Military Family Relief Fund (8022)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)	California Ovarian Cancer Research Fund (8056)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Police Activities League (CALPAL) Fund (8066)
\$ 1,187	\$ 4	\$ 8,719	\$ 31	\$ 122	\$ 136	\$ 11
—	—	1,868	—	125	16	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	250	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,118	—	125	16	—
13	—	1,277	31	125	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
13	—	1,277	31	125	—	—
\$ 1,174	\$ 4	\$ 9,560	\$ —	\$ 122	\$ 152	\$ 11

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	California Sea Otter Fund (8047)	California Seniors Special Fund (0886)	California State Lottery Education Fund (0814)	California State Lottery Education Fund - California Youth Authority (0831)
FUND BALANCE (DEFICIT), BEGINNING	\$ 662	\$ 142	\$ 10,568	\$ 16
ADDITIONS				
Operating Income	304	60	18	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	1,348,701	37
Prior Year Revenue Adjustments	—	—	6	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	304	60	1,348,725	37
DEDUCTIONS				
Operating Expenditures and Expenses	223	67	1,302,194	43
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	46,696	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	223	67	1,348,890	43
FUND BALANCE (DEFICIT), ENDING	\$ 743	\$ 135	\$ 10,403	\$ 10

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

California State Mining and Mineral Museum Fund (0902)	California State University Lottery Education Fund (0839)	California State University Special Projects Fund * (0947)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Homes Fund (8067)	California Veterans Memorial Registry Fund (0621)
\$ 52	\$ 15,808	\$ —	\$ 2,836,571	\$ 4	\$ 257	\$ 19
—	—	—	4,815,041	—	—	1
—	—	—	2,401,755	—	—	—
—	—	—	—	—	—	—
—	—	—	47,896	—	—	—
—	—	—	—	—	—	—
—	38,741	—	31,056	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	222	—	—	—
<u>—</u>	<u>38,741</u>	<u>—</u>	<u>7,295,970</u>	<u>—</u>	<u>—</u>	<u>1</u>
—	—	—	6,898,694	—	160	—
—	—	—	—	—	—	—
—	29,555	—	249,507	—	—	—
—	—	—	4,119	—	—	—
—	—	—	—	—	—	—
—	—	—	4,309	—	—	—
<u>—</u>	<u>29,555</u>	<u>—</u>	<u>7,156,629</u>	<u>—</u>	<u>160</u>	<u>—</u>
<u>\$ 52</u>	<u>\$ 24,994</u>	<u>\$ —</u>	<u>\$ 2,975,912</u>	<u>\$ 4</u>	<u>\$ 97</u>	<u>\$ 20</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	California YMCA Youth and Government Fund (8077)	California Youth Leadership Fund (8074)	Charter School Security Fund (8000)	Child Support Collections Recovery Fund (8004)
FUND BALANCE (DEFICIT), BEGINNING	\$ 57	\$ 44	\$ 4,321	\$ 3,306
ADDITIONS				
Operating Income	69	48	85	183,649
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	69	48	85	183,649
DEDUCTIONS				
Operating Expenditures and Expenses	5	4	—	183,523
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	5	4	—	183,523
FUND BALANCE (DEFICIT), ENDING	\$ 121	\$ 88	\$ 4,406	\$ 3,432

Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund (8069)	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)
\$ 3,923	\$ 212	\$ 12	\$ 13,608	\$ 447	\$ 863	\$ —
164	244	—	3,383	1	—	450
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	116
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>164</u>	<u>244</u>	<u>—</u>	<u>3,383</u>	<u>1</u>	<u>—</u>	<u>566</u>
—	5	10	2,378	—	—	690
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(124)
—	—	—	—	—	—	—
<u>—</u>	<u>5</u>	<u>10</u>	<u>2,378</u>	<u>—</u>	<u>—</u>	<u>566</u>
\$ 4,087	\$ 451	\$ 2	\$ 14,613	\$ 448	\$ 863	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	County Health Initiative Matching Fund (3055)	California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	Deferred Compensation Plan Fund (0915)
FUND BALANCE (DEFICIT), BEGINNING	\$ 477	\$ 116	\$ 1,008	\$ 9,115,095
ADDITIONS				
Operating Income	311	—	2	1,999,624
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	311	—	2	1,999,624
DEDUCTIONS				
Operating Expenditures and Expenses	395	—	—	586,190
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	395	—	—	586,190
FUND BALANCE (DEFICIT), ENDING	\$ 393	\$ 116	\$ 1,010	\$ 10,528,529

* Abnormal balance in Operating Expenditures and Expenses is due to the agency's prior year accrual being larger than the current year expenditures.

† Abnormal balance in Operating Expenditures and Expenses is due to corrections to prior year expenditure.

Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)
\$ 1	\$ —	\$ 452	\$ 3,302	\$ 2,524	\$ 1,464	\$ 139
—	486,534	536	165	31	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3	—	—	3	—
—	—	—	—	—	—	—
—	(26)	18	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	386	—	—
<u>—</u>	<u>486,508</u>	<u>557</u>	<u>165</u>	<u>417</u>	<u>3</u>	<u>—</u>
—	500,849	1,018	755	(273) *	—	(30) †
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(14,341)	(527)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	410	—	—
<u>—</u>	<u>486,508</u>	<u>491</u>	<u>755</u>	<u>137</u>	<u>—</u>	<u>(30)</u>
<u>\$ 1</u>	<u>\$ —</u>	<u>\$ 518</u>	<u>\$ 2,712</u>	<u>\$ 2,804</u>	<u>\$ 1,467</u>	<u>\$ 169</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Environmental Enforcement and Training Account (8013)	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)
FUND BALANCE (DEFICIT), BEGINNING	\$ 299	\$ —	\$ 9,345	\$ 2,438
ADDITIONS				
Operating Income	293	1,660	20,190	3,671
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	293	1,660	20,190	3,671
DEDUCTIONS				
Operating Expenditures and Expenses	265	1,660	20,199	5,783
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	265	1,660	20,199	5,783
FUND BALANCE (DEFICIT), ENDING	\$ 327	\$ —	\$ 9,336	\$ 326

Graton Mitigation Fund (8088)	Health Care Deposit Fund (0912)	Health Professions Education Fund		Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)
		Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)			
\$ —	\$ —	\$ 514	\$ 5,186	\$ (132,519)	\$ 4,157	\$ 58,981
6,308	57,640,391	15,673	2,005	548,187	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	926
—	—	—	977	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	37	—	—	—	—
6,308	57,640,391	15,710	2,982	548,187	—	926
6,154	57,640,391	15,460	3,803	398,528	—	884
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(7)	(2)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,154	57,640,391	15,453	3,801	398,528	—	884
\$ 154	\$ —	\$ 771	\$ 4,367	\$ 17,140	\$ 4,157	\$ 59,023

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Housing Rehabilitation Loan Fund (0929)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
FUND BALANCE (DEFICIT), BEGINNING	\$ 54,794	\$ 22,189	\$ 1,140	\$ 15,247
ADDITIONS				
Operating Income	10,094	50,545	4,987	52,495
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	28,200	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	586	—	—	—
Total Additions	10,680	78,745	4,987	52,495
DEDUCTIONS				
Operating Expenditures and Expenses	15,420	78,925	3,444	53,536
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	934	—	—	—
Total Deductions	16,354	78,925	3,444	53,536
FUND BALANCE (DEFICIT), ENDING	\$ 49,120	\$ 22,009	\$ 2,683	\$ 14,206

Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Keep Arts In Schools Fund (8085)	Land Bank Fund (0943)	Litigation Deposits Fund (0920)	Local Agency Investment Fund (0924)	Local Public Safety Fund Public Safety Account (0969)	Manufactured Home Recovery Fund (0972)
\$ 4,278	\$ —	\$ 17,092	\$ 391,894	\$ 21,212,100	\$ —	\$ 463
3,331	237	511	—	—	—	320
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	380	50,201	—	—
—	—	—	434,760	22,028,190	—	—
—	—	—	—	—	3,105,523	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
27	—	—	—	—	—	—
3,358	237	511	435,140	22,078,391	3,105,523	320
3,703	—	1,380	—	50,202	3,105,503	412
—	—	—	408,292	22,120,214	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,703	—	1,380	408,292	22,170,416	3,105,503	412
\$ 3,933	\$ 237	\$ 16,223	\$ 418,742	\$ 21,120,075	\$ 20	\$ 371

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Medi-Cal Inpatient Payment Adjustment Fund (0834)	National Mortgage Special Deposit Fund (8071)	Mental Health Facilities Fund	
			Institutions for Mental Disease Account (0873)	State Hospital Account (0872)
FUND BALANCE (DEFICIT), BEGINNING	\$ 17,686	\$ 42,227	\$ 4	\$ 39,547
ADDITIONS				
Operating Income	594,804	532	—	120,488
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	61	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	100,000	—	—
Prior Year Revenue Adjustments	—	—	—	(1,547)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	594,804	100,593	—	118,941
DEDUCTIONS				
Operating Expenditures and Expenses	591,439	115,912	—	120,328
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	4	—
Adjustments to Prior Year Appropriation				
Expenditures	—	20,278	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	591,439	136,190	4	120,328
FUND BALANCE (DEFICIT), ENDING	\$ 21,051	\$ 6,630	\$ —	\$ 38,160

Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	Municipal Shelter Spay-Neuter Fund (8055)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)
\$ 27,539	\$ 50,781	\$ 274	\$ 46,519,352	\$ 1	\$ 10	\$ 294,311
81,113	120	215	764,266	—	15	14,711
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	17,801,456	—	—	—
—	—	—	—	—	—	—
—	—	—	632,083	—	—	—
—	—	—	—	—	—	—
81,113	120	215	19,197,805	—	15	14,711
100,065	—	198	154,668	—	—	—
—	—	—	13,747,928	—	—	—
—	—	—	—	—	—	8,848
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	58,433	—	—	—
100,065	—	198	13,961,029	—	—	8,848
\$ 8,587	\$ 50,901	\$ 291	\$ 51,756,128	\$ 1	\$ 25	\$ 300,174

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)
FUND BALANCE (DEFICIT), BEGINNING	\$ 517	\$ 7,812	\$ 30,730	\$ 8,806
ADDITIONS				
Operating Income	2	488	30,057	44
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	8,445	—	—
Prior Year Revenue Adjustments	(1)	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	4,246	—	512
Total Additions	1	13,179	30,057	556
DEDUCTIONS				
Operating Expenditures and Expenses	—	1,917	31,161	685
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	4,228	—	570
Total Deductions	—	6,145	31,161	1,255
FUND BALANCE (DEFICIT), ENDING	\$ 518	\$ 14,846	\$ 29,626	\$ 8,107

Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Protect Our Coast and Oceans Fund (8086)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Deferred Compensation Fund (0885)	Public Employees' Health Care Fund (0822)	Reader Employment Fund (0812)
\$ 14	\$ —	\$ 2	\$ 11,193	\$ 1,111,715	\$ 476,119	\$ 283
76	173	—	15	4,881	1,693	—
—	—	—	—	—	—	—
—	—	—	24,884	1,074,500	2,964,187	—
—	—	—	681	165,563	18,487	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	7	(39)	(13,181)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
76	173	—	25,587	1,244,905	2,971,186	—
—	—	—	26,772	4,794	2,976,025	—
—	—	—	—	1,064,904	—	—
87	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
87	—	—	26,772	1,069,698	2,976,025	—
\$ 3	\$ 173	\$ 2	\$ 10,008	\$ 1,286,922	\$ 471,280	\$ 283

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)
FUND BALANCE (DEFICIT), BEGINNING	\$ 5,455,637	\$ 13,232	\$ 219	\$ 3
ADDITIONS				
Operating Income	79,047	867	—	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	(63)	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	3,479,097	6,048	—	—
Total Additions	3,558,081	6,915	—	—
DEDUCTIONS				
Operating Expenditures and Expenses	8,384,087	3,555	—	—
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	3,133	—	—	3
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	11	—	—
Total Deductions	8,387,220	3,566	—	3
FUND BALANCE (DEFICIT), ENDING	\$ 626,498	\$ 16,581	\$ 219	\$ —

Sacramento City Financing Authority Fund (0612)	Safely Surrendered Baby Fund (8065)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	School Supplies for Homeless Children Fund (8075)
\$ 5,679	\$ 285	\$ 9,018	\$ 285	\$ 8,651	\$ 662,567	\$ 309
5,656	—	432	113	1,547	33,189	335
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,538	—
—	—	—	—	—	—	—
—	—	—	—	—	15,094	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,656	—	432	113	1,547	49,821	335
2,763	53	7,368	288	1,980	147,782	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(18,414)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,763	53	7,368	288	1,980	129,368	9
\$ 8,572	\$ 232	\$ 2,082	\$ 110	\$ 8,218	\$ 583,020	\$ 635

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Secure Choice Retirement Savings Program Fund (8081)	Self-Help Housing Fund (0813)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 1,647	\$ 3,494	\$ 680,072
ADDITIONS				
Operating Income	311	51	448	76,329
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	243
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	2,149	—	21,373
Prior Year Revenue Adjustments	—	—	—	57
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	249	23
Total Additions	311	2,200	697	98,025
DEDUCTIONS				
Operating Expenditures and Expenses	8	2,403	2,312	(464,858) *
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	48,697
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	69
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	8	2,403	2,312	(416,092)
FUND BALANCE (DEFICIT), ENDING	\$ 303	\$ 1,444	\$ 1,879	\$ 1,194,189

* Money transferred from funds 3059 and 3090 is recorded by State Treasurer's Office as credits to expenditures.

State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Parks Protection Fund (8076)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)
\$ 3,509	\$ 917	\$ 101	\$ 19,606	\$ 314	\$ 491,142	\$ 89
506	1,629	—	5,184	336	264	125,806
—	—	—	—	—	—	—
—	—	—	—	—	146	—
—	—	—	—	—	70,499	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	200	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
506	1,629	—	5,184	336	71,109	125,806
949	1,676	101	5,931	13	1,993	125,495
—	—	—	—	—	37,586	—
—	—	—	—	—	—	250
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
949	1,676	101	5,931	13	39,579	125,745
\$ 3,066	\$ 870	\$ —	\$ 18,859	\$ 637	\$ 522,672	\$ 150

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Donate Life California Trust Subaccount (8038)	Stringfellow Insurance Proceeds Account (0572)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,974	\$ 4,492	\$ 168	\$ 768
ADDITIONS				
Operating Income	(380) *	2,974	576	(1)
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	(380)	2,974	576	(1)
DEDUCTIONS				
Operating Expenditures and Expenses	8	503	600	—
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	767
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	8	503	600	767
FUND BALANCE (DEFICIT), ENDING	\$ 3,586	\$ 6,963	\$ 144	\$ —

* Abnormal balance in Operating Income is due to prior year revenue accrual was more than current year revenue.

Stringfellow Residual Proceeds Account (8083)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)	Timber Tax Fund (0965)
\$ —	\$ 8,163	\$ 10	\$ 28,365	\$ 19,282	\$ 795	\$ 2,126
4	1,369	98,104	1,919	176	1,241	8,534
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,187	4	—
—	—	—	—	—	—	—
767	—	—	—	—	—	—
—	—	—	—	15	—	578
—	—	—	—	—	—	—
—	—	—	—	—	—	—
771	1,369	98,104	1,919	2,378	1,245	9,112
—	5,257	98,114	1,773	1,089	850	8,815
—	—	—	—	—	—	—
1	—	—	—	—	—	—
—	—	—	—	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	5,257	98,114	1,773	1,089	853	8,815
\$ 770	\$ 4,275	\$ —	\$ 28,511	\$ 20,571	\$ 1,187	\$ 2,423

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2014

(Amounts in thousands)

	Tobacco Asset Sales Revenue Fund (6050)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Vision Care Program for State Annuitants Fund (8049)
FUND BALANCE (DEFICIT), BEGINNING	\$ 198	\$ 99,777	\$ 5,950	\$ 1,024
ADDITIONS				
Operating Income	—	—	1,811	10,463
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	1	—	15	—
Receipts From Depositors	—	763,573	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1	763,573	1,826	10,463
DEDUCTIONS				
Operating Expenditures and Expenses	—	35,585	1,961	11,136
Payments to and for Depositors	—	241,562	—	—
Transfers To Other Funds	—	472,753	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(48)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	749,900	1,913	11,136
FUND BALANCE (DEFICIT), ENDING	\$ 199	\$ 113,450	\$ 5,863	\$ 351

* Beginning fund balance is restated due to fund reclassifications.

Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Women and Girls Fund (8079)	Total
\$ 1,630	\$ 225	\$ —	\$ 92,510,984 *
—	237,196	24	68,279,506
—	—	—	2,401,755
—	—	—	4,063,717
—	—	—	879,935
—	—	—	41,629,161
—	—	—	5,150,729
—	—	—	7,989
—	—	—	632,106
—	—	—	3,497,115
<u>—</u>	<u>237,196</u>	<u>24</u>	<u>126,542,013</u>
—	237,249	24	84,023,816
—	—	—	37,620,486
—	—	—	862,067
—	—	—	(11,890)
—	—	—	—
—	—	—	75,137
<u>—</u>	<u>237,249</u>	<u>24</u>	<u>122,569,616</u>
<u>\$ 1,630</u>	<u>\$ 172</u>	<u>\$ —</u>	<u>\$ 96,483,381</u>

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Statistical Section

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**Governmental
Cost Funds Revenue
and
Expenditure Detail**

General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2005	2006	2007
REVENUES	\$ 81,979,962	\$ 93,883,089	\$ 95,906,447
EXPENDITURES			
State Operations	17,966,143	21,357,557	24,682,789
Local Assistance	61,674,389	69,278,113	73,899,724
Capital Outlay	65,090	1,451,302	2,903,117
Total Expenditures	79,705,622	92,086,972	101,485,630
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	359,902	226,271	994,051
Transfers To Other Funds	(203,917)	(269,609)	(968,898)
Other Additions	83,821	187,725	84,415
Total Other Financing Sources (Uses)	239,806	144,387	109,568
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	2,514,146	1,940,504	(5,469,615)
FUND BALANCES			
Fund Balances (Deficit), Beginning	3,309,482	9,922,660	11,255,519
Restatements			
Prior Year Revenue Adjustments	3,785,370	(729,952)	(19,988)
Adjustments to Prior Year Appropriation Expenditures	313,662	122,307	206,518
Fund Balances (Deficit), Beginning, Restated	7,408,514	9,315,015	11,442,049
Deferred Payroll	—	—	—
Reserved for Encumbrances	540,382	691,631	842,145
Reserved for Unencumbered Balances of Continuing			
Appropriations	858,744	1,294,279	1,721,255
Special Fund for Economic Uncertainties	8,523,534	9,269,609	1,621,493
Unreserved-Undesignated	—	—	1,787,541
Total Fund Balances (Deficit), Ending	\$ 9,922,660	\$ 11,255,519	\$ 5,972,434

2008	2009	2010	2011	2012	2013	2014
\$ 98,515,146	\$ 81,960,724	\$ 86,574,588	\$ 92,122,476	\$ 85,568,507	\$ 98,417,761	\$ 102,419,589
26,318,541	24,111,352	24,012,350	26,533,591	23,682,790	25,960,088	25,810,670
74,825,331	67,800,756	61,953,261	65,173,135	63,845,224	69,828,421	72,039,617
1,601,636	1,137,379	1,574,652	139,524	103,063	119,460	157,707
102,745,508	93,049,487	87,540,263	91,846,250	87,631,077	95,907,969	98,007,994
5,878,219	1,054,877	523,474	1,661,524	1,998,586	2,047,256	1,154,221
(1,476,446)	(565,451)	(713,323)	(401,614)	(551,328)	(344,599)	(1,338,685)
99,840	40,319	102,107	53,151	261,539	392,861	213,452
4,501,613	529,745	(87,742)	1,313,061	1,708,797	2,095,518	28,988
271,251	(10,559,018)	(1,053,417)	1,589,287	(353,773)	4,605,310	4,440,583
5,972,434	5,684,793	(4,743,783)	(4,481,422)	(2,326,541)	(1,608,600)	4,285,137
(270,599)	181,858	732,270	1,087,771	1,091,053	303,310	(484,432)
(288,293)	(51,416)	583,508	(522,177)	(19,339)	985,117	168,601
5,413,542	5,815,235	(3,428,005)	(3,915,828)	(1,254,827)	(320,173)	3,969,306
—	—	799,660	772,604	752,914	731,930	948,738
1,061,570	1,536,725	770,081	846,579	617,890	732,226	840,281
1,196,183	1,232,874	1,010,665	1,008,953	1,685,399	1,057,691	1,191,680
3,427,040	—	—	—	—	—	—
—	(7,513,382)	(7,061,828)	(4,954,677)	(4,664,803)	1,763,290	5,429,190
\$ 5,684,793	\$ (4,743,783)	\$ (4,481,422)	\$ (2,326,541)	\$ (1,608,600)	\$ 4,285,137	\$ 8,409,889

Governmental Cost Funds

Schedule of Revenues by Source

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2005	2006	2007
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 156,612	\$ 157,627	\$ 169,672
Excise Tax on Distilled Spirits	157,639	160,648	164,117
Corporation (Income) Tax	8,670,065	10,316,466	11,157,897
Cigarette Tax	1,085,721	1,088,214	1,078,553
Horse Racing Revenues	38,491	38,018	37,528
Inheritance, Estate, and Gift Taxes	213,036	3,786	6,347
Insurance Gross Premiums Tax	2,232,954	2,202,328	2,178,336
Trailer Coach License (In-Lieu) Fees	23,974	27,266	29,369
Motor Vehicle License (In-Lieu) Fees	2,142,364	2,243,438	2,288,035
Motor Vehicle Fuel Tax – Gasoline	2,834,532	2,842,952	2,825,161
Motor Vehicle Fuel Tax – Diesel	531,609	550,428	574,533
Motor Vehicle Registration and Other Fees	2,716,325	2,812,195	2,859,216
Personal Income Tax	42,912,861	51,224,276	53,352,905
Retail Sales and Use Tax	30,002,426	30,747,058	31,245,963
Retail Sales and Use Tax – Fiscal Recovery	—	1,395,801	1,406,048
Retail Sales and Use Tax – Realignment	2,635,664	2,811,773	2,850,488
Total Major Taxes and Licenses	96,354,273	108,622,274	112,224,168
MINOR REVENUES			
Regulatory Taxes and Licenses	4,742,005	5,491,947	5,482,269
Revenue From Local Agencies	1,053,631	1,105,026	1,090,223
Services to the Public	1,683,363	1,809,639	464,923
Use of Property and Money	756,394	1,235,477	1,598,680
Miscellaneous	2,339,061	2,959,202	2,150,983
Total Minor Revenues	10,574,454	12,601,291	10,787,078
TOTAL, ALL REVENUES	\$ 106,928,727	\$ 121,223,565	\$ 123,011,246

* These two amounts were inadvertently transposed in the *Budgetary/Legal Basis Annual Report for the Fiscal Year Ended June 30, 2012*.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 157,568	\$ 160,953	\$ 150,171	\$ 158,324	\$ 162,193	\$ 169,042	\$ 167,201
169,692	162,981	161,071	175,854	184,048	187,485	187,096
11,849,096	9,535,679	9,114,589	9,613,595	7,962,603	7,459,443	8,724,718
1,037,279	1,000,434	922,965	906,807	897,355	867,906	836,600
34,950	30,737	12,740	13,078	15,838	14,089	14,029
6,303	245	252	—	—	—	—
2,172,935	2,053,850	2,238,872	2,307,021	2,415,781	2,242,697	3,190,299
29,755	31,041	41,221	39,601	23,097	21,500	21,910
2,259,894	2,329,198	3,332,880	3,141,053	2,042,057	1,998,244	2,143,465
2,763,391	2,642,353	2,655,029	5,231,600	5,181,536	5,172,274	5,726,573
587,877	519,946	494,114	473,927	362,994	320,576	339,174
2,928,556	3,276,188	3,411,908	3,388,180	3,842,892	3,883,860	4,054,434
55,750,128	44,360,228	45,625,240	50,508,431	54,635,590	66,647,862	67,970,235
30,575,727	27,711,758	30,017,224	29,764,716	27,210,462	29,487,228	31,800,453
1,401,776	1,239,366	1,161,938	1,217,117	1,312,719 *	1,443,966	1,505,263
2,805,089	2,439,721	2,348,068	2,461,759	2,722,030 *	2,916,187	3,049,442
114,530,016	97,494,678	101,688,282	109,401,063	108,971,195	122,832,359	129,730,892
5,601,335	5,509,176	5,677,139	9,791,447	5,727,414	10,395,597	8,246,717
1,090,717	1,103,905	1,111,750	1,529,280	1,577,346	1,659,851	1,833,262
466,858	449,792	458,047	458,503	469,680	466,286	484,082
1,578,567	860,393	572,910	651,117	779,663	639,783	696,698
2,607,633	2,730,640	2,860,309	2,981,575	3,292,165	3,624,739	3,803,607
11,345,110	10,653,906	10,680,155	15,411,922	11,846,268	16,786,256	15,064,366
\$ 125,875,126	\$ 108,148,584	\$ 112,368,437	\$ 124,812,985	\$ 120,817,463	\$ 139,618,615	\$ 144,795,258

Governmental Cost Funds Schedule of Expenditures by Function and Character

For the Past Ten Fiscal Years Ended June 30
(Amounts in thousands)

	2005	2006	2007
EXPENDITURES BY FUNCTION			
Legislative, Judicial, Executive			
Legislative	\$ 408,427	\$ 314,263	\$ 326,163
Judicial	2,881,680	3,164,602	3,515,815
Executive	1,361,910	1,504,886	1,634,180
State and Consumer Services *	1,025,817	1,174,171	1,280,450
Business, Transportation, and Housing			
Business and Housing *	196,209	199,665	227,794
Transportation †	6,819,308	8,103,385	9,647,351
Natural Resources	2,247,498	2,595,652	3,176,459
Environmental Protection	788,805	975,995	1,093,916
Health and Human Services	30,223,891	32,243,938	35,333,446
Correctional Programs	6,769,319	7,661,983	9,012,954
Education			
Education K-12	32,118,886	36,163,319	38,453,336
Higher Education	9,985,180	11,114,993	10,801,631
Labor and Workforce Development	319,984	353,970	406,464
Government Operations *	—	—	—
General Government			
General Administration	(207,319)	1,842,451	2,240,543
Tax Relief	665,597	666,691	666,504
Shared Revenues	1,691,964	3,003,378	2,117,815
Debt Service	3,390,651	4,017,468	4,812,893
Brown vs. U.S. Department of Health and Human Services ^	48,000	—	—
Other Statewide Expenditures	775,848	889,971	1,532,718
Expenditure Adjustment for Encumbrances	(1,038,274)	(520,272)	(1,177,635)
Credit for Overhead Services by General Fund	(329,797)	(371,965)	(470,455)
Statewide Indirect Cost Recoveries	(74,581)	(83,338)	(86,071)
TOTAL	\$ 100,069,003	\$ 115,015,206	\$ 124,546,271
EXPENDITURES BY CHARACTER			
State Operations	\$ 28,798,080	\$ 34,037,821	\$ 36,867,742
Local Assistance	70,216,800	78,626,805	84,578,753
Capital Outlay	1,054,123	2,350,580	3,099,776
TOTAL	\$ 100,069,003	\$ 115,015,206	\$ 124,546,271

* These functions are most impacted by the Governor's Reorganization Plan. Refer to Note 4A.

† Beginning with fiscal year 2011-12, California Department of Transportation changed from a modified accrual basis to a cash basis reporting for two Transportation Funds: State Highway Account (0042) and Public Transportation Account (0046), and three Other Governmental Cost Funds: Traffic Congestion Relief Fund (3007), Transportation Investment Fund (3008), and Transportation Deferred Investment Fund (3093).

^ To meet the State's obligation for the settlement agreement in the case of *Craig Brown vs. U.S. Department of Health and Human Services*

§ Per Executive Order 10/11-A, June 2010 payroll expenditures of \$1.4 billion were deferred to fiscal year 2010-11, resulting in only 11 months of payroll expenses for fiscal year 2009-10.

2008	2009	2010	2011	2012	2013	2014
\$ 338,482	\$ 330,594	\$ 323,371	\$ 325,244	\$ 331,052	\$ 329,903	\$ 345,319
3,902,038	3,962,289	2,606,012	3,742,539	3,360,882	2,961,759	3,257,190
1,761,510	1,669,476	1,615,119	1,810,506	1,543,381	1,548,666	1,879,794
1,272,910	1,248,522	1,079,608	1,173,185	1,249,034	1,275,754	622,493
245,062	228,408	215,295	227,899	239,838	211,466	90,082
10,058,388	7,331,284	7,178,962	7,109,753	5,452,535	5,950,645	7,389,121
3,657,430	3,225,625	3,307,987	3,414,859	3,358,016	3,505,612	3,431,142
1,124,326	1,032,212	831,753	962,109	1,027,911	907,427	1,000,477
37,232,168	35,041,981	31,129,184	41,642,841	41,359,564	44,613,839	46,257,581
9,978,422	9,566,474	7,860,690	9,514,121	7,892,864	8,530,717	9,111,239
39,229,865	34,354,841	33,850,883	33,193,396	32,755,642	39,789,023	38,742,395
11,303,864	9,486,317	9,735,095	10,623,763	9,256,322	9,055,279	10,659,644
421,116	414,307	374,059	370,993	700,449	710,343	726,075
—	—	—	—	—	—	888,422
1,796,460	1,728,781	1,711,273	1,757,991	1,712,184	1,948,034	1,851,530
669,140	480,312	438,725	438,082	434,385	427,285	421,734
1,649,546	1,976,050	2,151,407	2,231,710	1,997,607	3,660,110	2,082,676
4,988,637	5,693,895	6,049,251	6,222,307	6,561,871	5,721,714	6,305,806
—	—	—	—	—	—	—
1,454,338	1,168,937	54,058	1,330,757	1,453,787	1,365,657	1,109,007
(1,244,356)	551,826	1,785,703	18,316	2,195,656	(136,097)	30,739
(549,309)	(507,543)	(362,614)	(417,786)	(485,301)	(592,314)	(642,848)
(88,045)	(94,458)	(80,454)	(100,543)	(109,807)	(132,847)	(133,400)
\$ 129,201,992	\$ 118,890,130	\$ 111,855,367	\$ 125,592,042	\$ 122,287,872	\$ 131,651,975	\$ 135,426,218
\$ 41,027,869	\$ 38,101,282	\$ 36,673,078	\$ 40,451,395	\$ 39,579,635	\$ 39,122,859	\$ 39,266,400
85,603,560	78,795,864	72,795,422	84,254,039	81,820,212	91,890,033	95,620,340
2,570,563	1,992,984	2,386,867	886,608	888,025	639,083	539,478
\$ 129,201,992	\$ 118,890,130	\$ 111,855,367	\$ 125,592,042	\$ 122,287,872	\$ 131,651,975	\$ 135,426,218

Governmental Cost Funds Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2005	2006	2007
REVENUES	\$ 106,928,727	\$ 121,223,565	\$ 123,011,246
EXPENDITURES			
State Operations	28,798,080	34,037,821	36,867,742
Local Assistance	70,216,800	78,626,805	84,578,753
Capital Outlay	1,054,123	2,350,580	3,099,776
Total Expenditures	100,069,003	115,015,206	124,546,271
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	19,141,594	20,405,584	22,142,662
Transfers To Other Funds	(21,818,953)	(23,835,239)	(24,389,984)
Revenues Collected for Other Funds	80,072,484	90,897,597	93,678,755
Disbursements of Revenues Collected for Other Funds	(80,072,484)	(90,897,597)	(93,678,755)
Local Sales Taxes Collected	8,816,558	9,256,460	9,505,996
Distributions of Local Sales Taxes	(8,816,558)	(9,256,460)	(9,505,996)
Other Additions	14,477,426	16,815,974	18,827,340
Other Deductions	(17,950,409)	(15,501,800)	(17,412,227)
Total Other Financing Sources (Uses)	(6,150,342)	(2,115,481)	(832,209)
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	709,382	4,091,878	(2,367,234)
FUND BALANCES			
Fund Balances (Deficit), Beginning	10,148,625 *	19,054,536 *	22,701,267
Restatements			
Prior Year Revenue Adjustments	7,669,796	3,034,797	(46,718)
Adjustments to Prior Year Appropriation Expenditures	525,196	258,359	292,434
Prior Year Surplus Adjustments	—	—	—
Fund Balances (Deficit), Beginning, Restated	18,343,617	22,347,692	22,946,983
Deferred Payroll †	—	—	—
Reserved for Encumbrances	3,999,610	4,521,698	5,697,523
Reserved for Unencumbered Balances of Continuing Appropriations	4,298,496	7,051,171	9,270,817
Contingency Reserve for Economic Uncertainties/Special			
Fund for Economic Uncertainties	12,973,947	7,042,585	9,779,407
Unreserved-Undesignated	(2,219,054)	4,085,813	(4,167,998)
Total Fund Balances (Deficit), Ending	\$ 19,052,999	\$ 22,701,267	\$ 20,579,749

* Due to fund reclassifications, beginning fund balances were restated for the years identified.

† Beginning with the 2009-10 Budget Act, Control Section 12.45

2008	2009	2010	2011	2012	2013	2014
\$ 125,875,126	\$ 108,148,584	\$ 112,368,437	\$ 124,812,985	\$ 120,817,463	\$ 139,618,615	\$ 144,795,258
41,027,869	38,101,282	36,673,078	40,451,395	39,579,635	39,122,859	39,266,400
85,603,560	78,795,864	72,795,422	84,254,039	81,820,212	91,890,033	95,620,340
2,570,563	1,992,984	2,386,867	886,608	888,025	639,083	539,478
129,201,992	118,890,130	111,855,367	125,592,042	122,287,872	131,651,975	135,426,218
27,958,681	20,355,085	18,746,324	28,480,242	39,860,245	45,583,432	51,786,637
(26,765,364)	(22,740,558)	(21,090,752)	(26,801,534)	(41,947,269)	(48,548,777)	(56,980,580)
95,874,434	79,364,827	83,125,247	88,733,711	83,050,653	96,034,293	100,603,208
(95,874,434)	(79,364,827)	(83,125,247)	(88,733,711)	(83,050,653)	(96,034,293)	(100,603,208)
9,522,773	8,439,533	8,549,022	8,954,385	9,789,922	10,763,363	11,695,926
(9,522,773)	(8,439,533)	(8,549,022)	(8,954,385)	(9,789,922)	(10,763,363)	(11,695,926)
19,616,548	20,341,688	17,813,604	18,962,136	20,401,396	20,242,013	22,188,322
(18,002,478)	(20,474,325)	(18,083,248)	(19,808,766)	(20,872,362)	(20,155,429)	(21,490,750)
2,807,387	(2,518,110)	(2,614,072)	832,078	(2,557,990)	(2,878,761)	(4,496,371)
(519,479)	(13,259,656)	(2,101,002)	53,021	(4,028,399)	5,087,879	4,872,669
20,579,749	19,349,459	7,224,287	7,853,659	10,193,574	9,328,446	15,622,349 *
(646,899)	915,701	1,847,203	2,431,396	2,210,260	1,203,301	(207,429)
(63,912)	218,783	883,171	(144,502)	953,011	2,737	(1,072,498)
—	—	—	—	—	—	—
19,868,938	20,483,943	9,954,661	10,140,553	13,356,845	10,534,484	14,342,422
—	—	1,162,162	1,183,626	1,207,603	1,173,521	1,432,349
6,941,880	6,389,243	4,604,340	4,559,244	2,385,763	2,526,489	2,495,746
8,089,529	8,114,645	20,724,534	12,226,418	20,896,277	11,374,377	8,658,266
(804,802)	4,645,710	357,879	219,411	5,072,298	7,528,456	6,312,864
5,122,852	(11,925,311)	(18,995,256)	(7,995,125)	(20,233,495)	(6,980,480)	315,866
\$ 19,349,459	\$ 7,224,287	\$ 7,853,659	\$ 10,193,574	\$ 9,328,446	\$ 15,622,363	\$ 19,215,091

Governmental Cost Funds Detailed Statement of Revenues

Year Ended June 30, 2014

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 167,201	\$ —	\$ 167,201
Excise Tax on Distilled Spirits	187,096	—	187,096
Corporation (Income) Tax	8,724,718	—	8,724,718
Cigarette Tax	86,378	750,222	836,600
Horse Racing Revenues	1,070	12,959	14,029
Inheritance Tax	—	—	—
Estate Tax	—	—	—
Gift Tax	—	—	—
Insurance Gross Premiums Tax	2,362,738	827,561	3,190,299
Trailer Coach License (In-Lieu) Fees	20,022	1,888	21,910
Motor Vehicle License (In-Lieu) Fees	1,811	2,141,654	2,143,465
Motor Vehicle Fuel Tax – Gasoline	—	5,726,573	5,726,573
Motor Vehicle Fuel Tax – Diesel	—	339,174	339,174
Motor Vehicle Registration and Other Fees	—	4,054,434	4,054,434
Personal Income Tax	66,782,714	1,187,521	67,970,235
Retail Sales and Use Tax	22,250,163	9,550,290	31,800,453
Retail Sales and Use Tax – Fiscal Recovery.....	—	1,505,263	1,505,263
Retail Sales and Use Tax – Realignment	—	3,049,442	3,049,442
TOTAL MAJOR TAXES AND LICENSES	100,583,911	29,146,981	129,730,892
MINOR REVENUES			
Regulatory Taxes and Licenses			
Quarterly Public Utilities Commission Fees	—	148,059	148,059
Liquor License Fees	—	55,550	55,550
Genetic Disease Counseling	—	109,942	109,942
Energy Resources Surcharge	—	502,633	502,633
Other Regulatory Taxes	8,530	89,045	97,575
General Fish and Game Licenses, Tags, and Permits	—	102,304	102,304
Other Regulatory Licenses and Permits	48,350	5,301,126	5,349,476
Teacher Credential Fees	—	19,470	19,470
Insurance Company Fees and Penalties	—	63,886	63,886
Division of Real Estate License Fees	—	60,533	60,533
Beverage Container Redemption Fees	—	1,206,122	1,206,122
Hazardous Waste Control Fees	—	44,560	44,560
Insurance Department Fees and Assessments	—	159,850	159,850
Universal Telephone Service Tax	—	—	—
Other	1,941	324,816	326,757
Total Regulatory Taxes and Licenses	58,821	8,187,896	8,246,717

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	29,808	29,808
Penalties on Traffic Violations	—	69,948	69,948
Penalties on Felony Convictions	—	52,993	52,993
Fingerprint Identification Card Fees	—	70,891	70,891
Trial Court Funding Revenues	—	—	—
Other	201,921	1,407,701	1,609,622
Total Revenue From Local Agencies	201,921	1,631,341	1,833,262
Services to the Public			
Pay Patients Board Charges	13,730	—	13,730
State Beach and Park Service Fees	—	108,050	108,050
Emergency Telephone User's Surcharge	—	85,553	85,553
Receipts From Health Care Deposit Fund	—	—	—
Medicare Receipts from Federal Government.....	15,666	—	15,666
General Fees - Secretary of State	79	31,779	31,858
Personalized License Plates	—	53,907	53,907
Other	2,291	173,027	175,318
Total Services to the Public	31,766	452,316	484,082
Use of Property and Money			
Income from Pooled Money Investments	15,998	167	16,165
Income from Surplus Money Investments	638	16,784	17,422
Federal Land Royalties	—	81,945	81,945
Rentals of State Property	18,002	53,844	71,846
State Lands Royalties	445,227	—	445,227
Other	6,057	58,036	64,093
Total Use of Property and Money	485,922	210,776	696,698
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	82,479	82,479
Sale of Fixed Assets	103	66,677	66,780
Revenue – Abandoned Property	395,188	8,378	403,566
Miscellaneous Revenue	157,973	407,060	565,033
Tribal Gaming Revenues.....	236,497	45,187	281,684
Delinquent Receivables - Cost Recovery GC 16583.1.....	12,533	273	12,806
Penalties and Interest on Personal Income Tax	—	25,051	25,051
Uninsured Motorist Fees	1,105	258	1,363
Other Revenue – Cost Recoveries	72,146	33,451	105,597
Penalty Assessments	156,625	1,527,000	1,683,625
Auction Proceeds for Carbon Allowances	—	477,141	477,141
Other	25,078	73,404	98,482
Total Miscellaneous	1,057,248	2,746,359	3,803,607
TOTAL MINOR REVENUES	1,835,678	13,228,688	15,064,366
TOTAL REVENUES	\$ 102,419,589	\$ 42,375,669	\$ 144,795,258

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2014

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
LEGISLATIVE, JUDICIAL, AND EXECUTIVE						
Legislative						
Legislature						
Senate	\$ 115,692	\$ 839	\$ 116,531	\$ 116,531	\$ —	\$ —
Assembly	152,438	32	152,470	152,470	—	—
Legislative Joint Expenses	—	(15)	(15)	(15)	—	—
Total Legislature	268,130	856	268,986	268,986	—	—
Legislative Counsel Bureau	76,333	—	76,333	76,333	—	—
Total Legislative	344,463	856	345,319	345,319	—	—
Judicial						
Judiciary	1,208,221	1,799,348	3,007,569	609,229	2,379,723	18,617
Commission on Judicial Performance	4,048	—	4,048	4,048	—	—
Contributions to Judges' Retirement System	245,573	—	245,573	3,975	241,598	—
Total Judicial	1,457,842	1,799,348	3,257,190	617,252	2,621,321	18,617
Executive/Governor						
Governor's Office	9,561	—	9,561	9,561	—	—
Governor's Office of Business and Economic Development	6,359	90	6,449	6,449	—	—
Secretary for Government Operations Agency	1,327	—	1,327	1,327	—	—
Secretary for Business, Consumer Services, and Housing	14	484	498	498	—	—
Secretary for Transportation Agency	—	2,021	2,021	2,021	—	—
Secretary for California Health and Human Services Agency	2,410	17,901	20,311	20,311	—	—
Secretary of the Natural Resources Agency	—	10,746	10,746	5,288	5,458	—
Office of the Inspector General	14,248	—	14,248	14,248	—	—
Secretary for Environmental Protection	1,833	7,923	9,756	9,756	—	—
Secretary for Labor and Workforce Development	—	232	232	232	—	—
Office of Planning and Research	2,726	—	2,726	2,726	—	—
California Emergency Management Agency	98,643	104,912	203,555	47,964	155,591	—
Total Executive/Governor	137,121	144,309	281,430	120,381	161,049	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Executive/Constitutional Offices						
Office of the Lieutenant Governor	1,021	—	1,021	1,021	—	—
Department of Justice	171,667	275,365	447,032	433,088	13,944	—
State Controller	54,949	8,186	63,135	63,116	19	—
Department of Insurance.....	—	236,568	236,568	174,390	62,178	—
California Gambling Control Commission	—	2,880	2,880	2,880	—	—
State Board of Equalization	296,544	223,190	519,734	519,734	—	—
Secretary of State	10,347	43,912	54,259	54,259	—	—
Citizens Redistricting Commission	61	—	61	61	—	—
State Treasurer	2,955	1,262	4,217	4,217	—	—
Scholarshare Investment Board	371	—	371	371	—	—
California Debt and Investment Advisory Commission	—	2,481	2,481	2,481	—	—
California Debt Limit Allocation Committee	—	1,154	1,154	1,154	—	—
California Industrial Development Financing Advisory Commission	—	13	13	13	—	—
California Tax Credit Allocation Committee	—	5,847	5,847	5,655	192	—
Alternative Energy & Advanced Transportation Finance Authority ..	—	237	237	237	—	—
California Health Facilities Authority	71,203	4,474	75,677	371	75,306	—
California School Finance Authority	183,677	—	183,677	225	183,452	—
Total Executive/Constitutional Offices	792,795	805,569	1,598,364	1,263,273	335,091	—
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	2,732,221	2,750,082	5,482,303	2,346,225	3,117,461	18,617
STATE AND CONSUMER SERVICES *						
Department of Business Oversight	—	75,419	75,419	75,419	—	—
California Horse Racing Board	—	11,637	11,637	11,637	—	—
Department of Consumer Affairs Regulatory Boards	—	272,936	272,936	272,936	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions	—	249,935	249,935	249,935	—	—
Alfred E. Alquist Seismic Safety Commission	—	1,083	1,083	1,083	—	—
Department of Fair Employment and Housing	11,483	—	11,483	11,483	—	—
TOTAL STATE AND CONSUMER SERVICES	11,483	611,010	622,493	622,493	—	—
BUSINESS, TRANSPORTATION, AND HOUSING						
Business and Housing *						
Department of Alcoholic Beverage Control	—	54,602	54,602	51,602	3,000	—
Alcoholic Beverage Control Appeals Board	—	885	885	885	—	—
Department of Housing and Community Development	7,098	27,497	34,595	28,966	5,629	—
Total Business and Housing	7,098	82,984	90,082	81,453	8,629	—

* State and Consumer Services, Business and Housing, and Government Operations are the three most impacted functions by the Governor's Reorganization Plan. Refer to Note 4A.

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2014

(Amounts in thousands)

	Classification by Fund Type		Total Expenditures	Classification by Character		
	General Fund	Special Funds		State Operations	Local Assistance	Capital Outlay
Transportation						
California Transportation Commission	—	2,037	2,037	2,037	—	—
State Transit Assistance	—	297,614	297,614	—	297,614	—
Department of Transportation	83,417	4,097,778	4,181,195	3,068,811	678,133	434,251
Pilot Commissioners Board for SF, San Pablo, and Suisun Bays ...	—	1,696	1,696	1,696	—	—
Department of the California Highway Patrol	—	1,901,312	1,901,312	1,897,157	—	4,155
Department of Motor Vehicles	558	1,004,709	1,005,267	1,000,224	(188)	5,231
Total Transportation	83,975	7,305,146	7,389,121	5,969,925	975,559	443,637
TOTAL BUSINESS, TRANSPORTATION, AND HOUSING ..	91,073	7,388,130	7,479,203	6,051,378	984,188	443,637
NATURAL RESOURCES						
California Science Center	18,505	7,837	26,342	26,342	—	—
California African-American Museum	2,234	—	2,234	2,234	—	—
Special Resources Programs	—	5,006	5,006	205	4,801	—
California Tahoe Conservancy	—	3,742	3,742	4,345	—	(603)
California Conservation Corps	34,862	36,673	71,535	71,535	—	—
Energy Resources Conservation and Development Commission ...	—	148,089	148,089	145,847	2,242	—
Colorado River Board of California	(73)	—	(73)	(73)	—	—
Department of Conservation	2,922	55,846	58,768	58,768	—	—
Department of Forestry and Fire Protection	773,634	83,006	856,640	849,579	—	7,061
State Lands Commission	10,117	14,645	24,762	24,762	—	—
Department of Fish and Wildlife	65,847	180,423	246,270	244,509	1,761	—
Wildlife Conservation Board	16,568	2,556	19,124	1,490	—	17,634
Department of Boating and Waterways	—	(422)	(422)	—	(422)	—
California Coastal Commission	14,313	2,115	16,428	14,614	1,814	—
State Coastal Conservancy	4,000	(2,438)	1,562	200	2	1,360
Native American Heritage Commission	701	—	701	701	—	—
Department of Parks and Recreation	117,577	261,062	378,639	343,355	29,962	5,322
Santa Monica Mountains Conservancy	—	289	289	289	—	—
State-Local Realignment 2011 and Development Commission	4,081	—	4,081	4,081	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
San Gabriel & Lower LA Rivers and Mountains Conservancy	—	346	346	346	—	—
San Joaquin River Conservancy	—	370	370	370	—	—
Baldwin Hills Conservancy	—	347	347	347	—	—
Delta Protection Commission	—	1,006	1,006	1,006	—	—
San Diego River Conservancy	—	332	332	332	—	—
Coachella Valley Mountains Conservancy	—	267	267	267	—	—
Sierra Nevada Conservancy	—	4,205	4,205	4,205	—	—
Department of Water Resources	96,705	20,824	117,529	117,529	—	—
Sacramento-San Joaquin Delta Conservancy	821	71	892	892	—	—
Delta Stewardship Council.....	6,535	676	7,211	7,211	—	—
Department of Resources, Recycling, and Recovery.....	—	1,434,920	1,434,920	189,188	1,245,732	—
TOTAL NATURAL RESOURCES	1,169,349	2,261,793	3,431,142	2,114,476	1,285,892	30,774
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY						
State Air Resources Board	—	375,681	375,681	303,213	72,468	—
Department of Pesticide Regulation	—	80,417	80,417	56,628	23,789	—
State Water Resources Control Board	13,481	376,084	389,565	374,781	14,784	—
Department of Toxic Substances Control	21,120	117,565	138,685	138,685	—	—
Office of Environmental Health Hazard Assessment	4,385	11,744	16,129	16,129	—	—
TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY	38,986	961,491	1,000,477	889,436	111,041	—
HEALTH AND HUMAN SERVICES						
Mental Health Services Oversight and Accountability Commission	—	23,193	23,193	23,193	—	—
State-Local Realignment 2011	—	6,194,406	6,194,406	—	6,194,406	—
Emergency Medical Services Authority	6,510	3,636	10,146	4,672	5,474	—
Office of Statewide Health Planning and Development	—	99,349	99,349	82,049	17,300	—
Department of Managed Health Care	—	38,388	38,388	38,388	—	—
Department of Aging	31,543	4,377	35,920	3,245	32,675	—
California Children and Families Commission	—	412,667	412,667	5,733	406,934	—
Department of Health Care Services	16,702,257	5,472,777	22,175,034	175,011	22,000,023	—
Department of Public Health	115,383	676,293	791,676	330,994	460,682	—
Managed Risk Medical Insurance Board	19,501	61,932	81,433	2,504	78,929	—
Department of Developmental Services						
Department of Developmental Services – Headquarters	2,510,447	6,271	2,516,718	29,083	2,487,635	—
State Hospitals, Department of Developmental Services	186,247	—	186,247	186,247	—	—
Sonoma State Hospital	99,864	—	99,864	99,864	—	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2014

(Amounts in thousands)

	Classification by Fund Type		Total Expenditures	Classification by Character		
	General Fund	Special Funds		State Operations	Local Assistance	Capital Outlay
Southern California Facility – Cathedral City	9,599	—	9,599	9,599	—	—
Total Department of Developmental Services	2,806,157	6,271	2,812,428	324,793	2,487,635	—
Department of Mental Health						
Department of Mental Health – Headquarters	209,335	—	209,335	186,708	—	22,627
Atascadero State Hospital	213,019	—	213,019	213,019	—	—
Metropolitan State Hospital	127,644	—	127,644	127,644	—	—
Napa State Hospital	224,298	—	224,298	224,298	—	—
Patton State Hospital	284,709	—	284,709	284,709	—	—
Stockton State Hospital	69,399	—	69,399	69,399	—	—
Vacaville Psychiatric Services	71,790	—	71,790	71,790	—	—
Coalinga Secure Treatment Facility	210,666	—	210,666	210,666	—	—
Salinas Valley State Prison Treatment Facility	52,562	—	52,562	52,562	—	—
Total Department of Mental Health	1,463,422	—	1,463,422	1,440,795	—	22,627
Department of Rehabilitation	56,972	926	57,898	57,898	—	—
Department of Child Support Services	304,576	—	304,576	45,019	259,557	—
Department of Social Services	6,788,340	28,526	6,816,866	137,633	6,679,233	—
State-Local Realignment	—	4,940,179	4,940,179	—	4,940,179	—
TOTAL HEALTH AND HUMAN SERVICES	28,294,661	17,962,920	46,257,581	2,671,927	43,563,027	22,627
CORRECTIONS AND REHABILITATION						
Department of Corrections and Rehabilitation	9,192,490	(104,198)	9,088,292	8,937,583	132,612	18,097
Board of State and Community Corrections	44,136	31,219	75,355	11,018	64,337	—
Federal Immigration Funding - Incarceration	(52,408)	—	(52,408)	(52,408)	—	—
TOTAL CORRECTIONS AND REHABILITATION	9,184,218	(72,979)	9,111,239	8,896,193	196,949	18,097
EDUCATION						
K-12 Education						
Department of Education – Headquarters	37,428,059	(171,873)	37,256,186	58,481	37,197,705	—
California School for the Blind	11,341	—	11,341	11,341	—	—
California School for the Deaf – Fremont	31,271	—	31,271	31,271	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California School for the Deaf – Riverside	28,195	—	28,195	28,195	—	—
Diagnostic Centers	12,391	—	12,391	12,391	—	—
California State Library	23,070	944	24,014	18,762	5,252	—
Education Audit Appeals Panel	758	—	758	758	—	—
California State Summer School for the Arts	1,386	—	1,386	1,386	—	—
Contributions to Teachers' Retirement Fund	1,359,827	—	1,359,827	—	1,359,827	—
School Facilities Aid Program	(1,264)	23	(1,241)	—	(1,241)	—
Commission on Teacher Credentialing	—	18,267	18,267	18,267	—	—
Total K-12 Education	38,895,034	(152,639)	38,742,395	180,852	38,561,543	—
Higher Education – Community Colleges						
Board of Governors of the California Community Colleges	4,164,942	9,313	4,174,255	10,342	4,163,913	—
University of California	2,844,436	(1,521)	2,842,915	2,842,928	—	(13)
Hastings College of Law	8,360	—	8,360	8,360	—	—
Trustees of the California State University – Fiscal Management ...	159,831	—	159,831	159,831	—	—
California State College, Bakersfield	52,386	—	52,386	52,386	—	—
California State College, San Bernardino	81,196	—	81,196	81,196	—	—
California State College, Stanislaus	50,866	—	50,866	50,866	—	—
California State University, Chico	88,382	—	88,382	88,382	—	—
California State University, Dominguez Hills	63,174	—	63,174	63,174	—	—
California State University, Fresno	111,641	—	111,641	111,641	—	—
California State University, Fullerton	166,020	—	166,020	166,020	—	—
California State University, East Bay	69,689	—	69,689	69,689	—	—
California State University, Humboldt	61,736	—	61,736	61,736	—	—
California State University, Long Beach	178,808	—	178,808	178,808	—	—
California State University, Los Angeles	106,319	—	106,319	106,319	—	—
California State University, Maritime Academy	20,618	—	20,618	20,618	—	—
California State University, Monterey Bay	53,033	—	53,033	53,033	—	—
California State University, Northridge	178,906	—	178,906	178,906	—	—
California State Polytechnic University, Pomona	106,547	—	106,547	106,547	—	—
California State University, Sacramento	120,361	—	120,361	120,361	—	—
California State University, San Diego	147,583	—	147,583	147,583	—	—
California State University, San Francisco	156,634	—	156,634	156,634	—	—
California State University, San Jose	114,866	—	114,866	114,866	—	—
California State Polytechnic University, San Luis Obispo	99,642	—	99,642	99,642	—	—
California State University, Sonoma	51,168	—	51,168	51,168	—	—
California State University, San Marcos	56,980	—	56,980	56,980	—	—

(Continued)

Governmental Cost Funds Revenue and Expenditure Detail

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2014

(Amounts in thousands)

	Classification by Fund Type		Total Expenditures	Classification by Character		
	General Fund	Special Funds		State Operations	Local Assistance	Capital Outlay
California State University, Channel Islands	49,405	—	49,405	49,405	—	—
CSU Health Benefits for Retired Annuitants	225,332	—	225,332	225,332	—	—
Student Aid Commission	1,062,991	—	1,062,991	11,432	1,051,559	—
Total Higher Education	10,651,852	7,792	10,659,644	5,444,185	5,215,472	(13)
TOTAL EDUCATION	49,546,886	(144,847)	49,402,039	5,625,037	43,777,015	(13)
LABOR AND WORKFORCE DEVELOPMENT						
Public Employment Relations Board	8,169	—	8,169	8,169	—	—
Employment Development Department	281,386	99,165	380,551	380,551	—	—
California Workforce Investment Board	—	2,951	2,951	2,951	—	—
Agricultural Labor Relations	4,978	1,000	5,978	5,978	—	—
Department of Industrial Relations	2,282	326,144	328,426	328,426	—	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	296,815	429,260	726,075	726,075	—	—
GOVERNMENT OPERATIONS *						
Department of Human Resources	7,390	—	7,390	7,390	—	—
Department of Technology	3,922	—	3,922	3,922	—	—
State Personnel Board	1,040	—	1,040	1,040	—	—
Franchise Tax Board	694,163	16,787	710,950	710,950	—	—
Department of General Services	7,571	75,694	83,265	83,265	—	—
California Victim Compensation and Government Claims Board	290	79,867	80,157	26,901	53,256	—
Office of Administrative Law	1,698	—	1,698	1,698	—	—
TOTAL GOVERNMENT OPERATIONS	716,074	172,348	888,422	835,166	53,256	—
GENERAL GOVERNMENT						
General Administration						
Commission on Peace Officer Standards and Training	—	53,632	53,632	38,344	15,288	—
State Public Defender	10,792	—	10,792	10,792	—	—
California Arts Council	1,080	2,814	3,894	1,855	2,039	—

* State and Consumer Services, Business and Housing, and Government Operations are the three most impacted functions by the Governor's Reorganization Plan. Refer to Note 4A.

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California Citizen Compensation Committee	2	—	2	2	—	—
Department of Food and Agriculture	63,568	136,272	199,840	157,729	42,111	—
Fair Political Practices Commission	9,022	—	9,022	9,022	—	—
Public Utilities Commission	—	1,093,388	1,093,388	1,093,388	—	—
Milton Marks Commission on California State Government						
Organization and Economy	872	—	872	872	—	—
California Commission on Disability Access	417	—	417	417	—	—
Commission on the Status of Women and Girls	296	—	296	296	—	—
California State Auditor's Office	11,418	284	11,702	11,702	—	—
Department of Finance	28,702	829	29,531	29,531	—	—
Financial Information System for California	3,394	65,389	68,783	68,783	—	—
Commission on State Mandates	43,502	2,498	46,000	1,847	44,153	—
Military Department	44,801	1,210	46,011	45,731	30	250
Veterans' Home of California – Headquarters	275,244	2,104	277,348	269,922	6,229	1,197
Total General Administration	493,110	1,358,420	1,851,530	1,740,233	109,850	1,447
Tax Relief						
General Tax Relief	421,734	—	421,734	—	421,734	—
Total Tax Relief	421,734	—	421,734	—	421,734	—
Local Government Aid (Subventions)						
Local Government Financing, Proposition 13 Fiscal Relief	17,350	332	17,682	15,477	2,205	—
Payments to Counties for Costs of Homicide Trials	292	—	292	—	292	—
Shared Revenues						
Apportionment of Off-Highway License Fees	—	2,131	2,131	—	2,131	—
Apportionment of Tideland Revenues	753	—	753	—	753	—
Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets	—	2,058,374	2,058,374	29,872	2,028,502	—
Apportionment of Geothermal Resources Development	—	3,444	3,444	3,444	—	—
Total Shared Revenues	753	2,063,949	2,064,702	33,316	2,031,386	—
Total Local Government Aid (Subventions)	18,395	2,064,281	2,082,676	48,793	2,033,883	—
Debt Service						
General Obligation Bonds and Commercial Paper	4,703,855	—	4,703,855	4,703,855	—	—
Economic Recovery Financing Committee	—	1,553,992	1,553,992	1,553,992	—	—
Cash Management and Budgetary Loans	47,569	—	47,569	47,569	—	—

(Continued)

Governmental Cost Funds Revenue and Expenditure Detail

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2014

(Amounts in thousands)

	Classification by Fund Type		Total Expenditures	Classification by Character		
	General Fund	Special Funds		State Operations	Local Assistance	Capital Outlay
Interest Payments to Federal Governments	341	49	390	390	—	—
Total Debt Service	4,751,765	1,554,041	6,305,806	6,305,806	—	—
Statewide Expenditure and Savings						
Health and Dental Benefits for Annuitants	1,378,757	23,801	1,402,558	1,402,558	—	—
Board of Control Equity Claims	1,259	228	1,487	1,487	—	—
Judgments, Settlements, and Tort Liability Claims	20,750	214	20,964	20,964	—	—
Reserve for Encumbrance	(108,056)	138,795	30,739	60,403	(33,956)	4,292
Statewide General Administration Expenditures (Pro Rata)	(644,005)	1,157	(642,848)	(642,848)	—	—
Miscellaneous	(57,273)	95	(57,178)	(57,178)	—	—
General Fund Credits From Federal Funds	(133,400)	—	(133,400)	(133,400)	—	—
June to July Payroll Deferral	(216,808)	(42,016)	(258,824)	(258,824)	—	—
Total Statewide Expenditure and Savings	241,224	122,274	363,498	393,162	(33,956)	4,292
TOTAL GENERAL GOVERNMENT	5,926,228	5,099,016	11,025,244	8,487,994	2,531,511	5,739
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 98,007,994	\$ 37,418,224	\$ 135,426,218	\$ 39,266,400	\$ 95,620,340	\$ 539,478

(Concluded)



Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2014

(Amounts in thousands)

	Bonds Outstanding June 30, 2013	Issued
NON-SELF-LIQUIDATING BONDS		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	\$ 2,221,035	\$ 80,585
California Library Construction and Renovation	297,275	55
California Park and Recreational Facilities	14,725	—
California Parklands	3,270	—
California Safe Drinking Water	63,660	475
California Stem Cell Research and Cures	1,197,440	307,360
California Wildlife, Coastal, and Park Land Conservation	134,890	—
Children's Hospital	1,193,655	13,095
Class-Size Reduction Public Education Facilities	6,287,305	432,390
Clean Air and Transportation Improvement	883,585	51,515
Clean Water	12,465	—
Clean Water and Water Conservation	5,235	—
Clean Water and Water Reclamation	24,330	55
Community Parklands	3,475	—
County Correctional Facility Capital Expenditure	19,780	—
County Correctional Facility Capital Expenditure and Youth Facility	87,210	4,515
Disaster Preparedness and Flood Prevention	2,244,880	—
Earthquake Safety and Public Building Rehabilitation	105,555	—
Fish and Wildlife Habitat Enhancement	5,755	—
Higher Education Facilities	458,675	17,790
Highway Safety, Traffic Reduction, Air Quality, and Port Security	10,903,425	2,484,995
Housing and Emergency Shelter	3,026,490	50,000
Housing and Homeless	1,855	145
Kindergarten-University Public Education Facilities	31,200,735	1,798,010
Lake Tahoe Acquisitions	450	—
New Prison Construction	60,265	6,985
Passenger Rail and Clean Air	79,720	4,590
Public Education Facilities	1,598,290	68,320
Safe, Clean, Reliable Water Supply	653,820	75,630
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	1,499,865	59,585
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	—	—
Safe Neighborhood Parks	2,411,205	—
Safe Reliable High-Speed Passenger Train	1,606,800	72,435
School Building and Earthquake	703,530	—
School Facilities	17,305	—
School Facilities	1,315,000	79,775
Seismic Retrofit	1,281,790	52,310
State, Urban, and Coastal Park	4,680	—
Veterans' Home	35,205	—
Veterans' Housing & Homeless Prevention	—	—
Voting Modernization	52,035	—
Water Conservation	25,695	560
Water Conservation and Water Quality	37,090	—
Water Security, Clean Drinking Water, Coastal and Beach Protection	2,676,780	244,195
Total, Non-Self-Liquidating Bonds	74,456,230	5,905,370
SELF-LIQUIDATING BONDS		
California Water Resources Development	302,920	—
Economic Recovery	5,232,215	—
Veterans Farm and Home Building	585,360	—
Total, Self-Liquidating Bonds	6,120,495	—
Total, Bonded Debt	\$ 80,576,725	\$ 5,905,370

Interest	Redemption	Refunded	Bonds Outstanding June 30, 2014	Authorized and Unissued	Commercial Paper Authorized
\$ 121,884	\$ 31,395	\$ 88,310	\$ 2,181,915	\$ 19	\$ 240
15,858	5,220	65	292,045	—	5
771	1,200	—	13,525	—	—
170	310	—	2,960	—	—
3,231	4,250	545	59,340	—	—
46,603	51,030	—	1,453,770	1,073	336
7,175	10,335	—	124,555	—	—
77,406	5,470	—	1,201,280	335	112
298,506	257,780	458,095	6,003,820	—	11
40,600	53,370	42,755	838,975	—	5
697	1,210	—	11,255	—	—
282	415	—	4,820	—	—
1,092	2,350	65	21,970	—	—
177	340	—	3,135	—	—
1,002	2,245	—	17,535	—	—
4,014	6,800	4,990	79,935	—	—
147,461	13,235	—	2,231,645	1,163	655
4,731	18,365	—	87,190	—	7
293	360	—	5,395	—	—
21,672	32,405	19,465	424,595	—	1
649,473	140,280	—	13,248,140	4,305	1,565
171,812	557,705	—	2,518,785	76	1,265
77	100	145	1,755	—	—
1,560,764	543,030	1,105,140	31,350,575	—	1,001
20	150	—	300	—	—
2,561	16,755	7,605	42,890	—	2
3,218	20,435	5,075	58,800	—	—
75,959	87,975	74,605	1,504,030	—	5
31,366	68,715	81,775	578,960	—	89
77,823	48,120	66,590	1,444,740	—	129
—	—	—	—	—	—
151,760	16,240	—	2,394,965	2,008	950
77,282	61,895	65,925	1,551,415	44	30
31,351	79,825	—	623,705	—	9,244
917	1,335	—	15,970	—	—
58,813	113,010	85,925	1,195,840	—	10
61,331	59,340	57,350	1,217,410	—	—
224	375	—	4,305	—	—
2,408	—	—	35,205	—	1
—	—	—	—	587	13
2,254	15,730	—	36,305	—	64
1,220	1,370	640	24,245	—	5
1,846	2,150	—	34,940	14	—
152,600	67,705	82,085	2,771,185	301	104
3,908,706	2,400,325	2,247,150	75,714,125	9,926	15,851
12,503	61,085	—	241,835	168	—
234,851	650,470	—	4,581,745	—	—
22,713	151,715	—	433,645	—	539
270,068	863,270	—	5,257,225	168	539
\$ 4,178,773	\$ 3,263,595	\$ 2,247,150	\$ 80,971,350	\$ 10,094	\$ 16,390

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2014
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Library Construction and Renovation	California Park and Recreational Facilities	California Parklands
2015	\$ 179,344	\$ 29,884	\$ 1,904	\$ 461
2016	205,303	36,240	1,840	444
2017	142,689	22,034	1,871	426
2018	141,983	19,056	1,800	408
2019	137,552	29,027	1,740	392
2020	134,895	17,935	1,671	376
2021	239,690	17,825	1,602	360
2022	164,974	17,526	1,338	344
2023	223,602	16,101	1,303	396
2024	106,822	18,986	911	55
2025	110,169	15,598	717	52
2026	320,459	18,270	512	—
2027	111,706	19,658	237	—
2028	134,690	16,895	226	—
2029	135,747	16,268	—	—
2030	115,171	16,435	—	—
2031	135,756	29,698	—	—
2032	173,217	18,213	—	—
2033	174,852	18,598	—	—
2034	201,095	32,503	—	—
2035	193,017	24,446	—	—
2036	185,365	24,178	—	—
2037	73,089	18,276	—	—
2038	159,310	12,607	—	—
2039	145,534	23,372	—	—
2040	16,835	8,664	—	—
2041	28,036	7,484	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
TOTAL BONDED DEBT	4,090,902	545,777	17,672	3,714
Percent of Total Requirements	2.84%	0.38%	0.01%	0.00%
Total Interest Payments	1,908,987	253,732	4,147	754
Total Redemptions	\$ 2,181,915	\$ 292,045	\$ 13,525	\$ 2,960

Non-Self-Liquidating

California Safe Drinking Water	California Stem Cell Research and Cures	California Wildlife, Coastal, and Park Land Conservation	Children's Hospital	Class-Size Reduction Public Education Facilities	Clean Air and Transportation Improvement	Clean Water
\$ 7,319	\$ 276,504	\$ 16,965	\$ 84,167	\$ 540,877	\$ 81,745	\$ 1,840
7,111	368,670	16,407	84,189	516,261	107,982	1,774
6,872	156,044	16,340	155,808	493,712	103,284	1,708
7,208	122,734	16,293	77,211	482,674	88,287	1,641
7,744	233,874	15,687	108,108	474,552	85,512	1,575
6,814	278,600	15,075	73,474	468,913	101,109	1,508
5,824	13,005	14,460	86,659	456,923	116,464	1,443
5,601	12,947	13,020	85,916	496,577	60,676	1,372
6,313	12,884	12,503	72,846	560,769	69,134	1,301
4,347	11,675	9,160	85,136	516,882	53,818	265
3,382	11,675	6,499	73,749	559,747	42,103	103
3,313	12,828	5,417	72,730	542,286	50,573	—
1,347	12,771	3,573	73,633	459,736	38,642	—
1,230	12,713	1,393	82,835	537,284	34,002	—
1,324	12,651	1,555	71,817	508,596	28,914	—
923	12,594	512	71,725	567,040	26,375	—
378	11,373	510	75,034	325,329	16,531	—
451	11,373	512	74,307	257,147	13,957	—
496	11,373	513	118,419	138,826	13,836	—
322	11,373	—	113,019	94,086	6,061	—
2,009	11,373	—	165,650	12,436	954	—
3,269	11,373	—	166,046	5,504	823	—
167	11,373	—	215,555	2,554	328	—
167	11,373	—	208,454	1,243	160	—
11	239,373	—	99,882	15,369	2,194	—
151	—	—	195,418	—	5	—
—	—	—	3,939	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
84,093	1,892,526	166,394	2,795,726	9,035,323	1,143,469	14,530
0.06%	1.31%	0.11%	1.94%	6.27%	0.79%	0.01%
24,753	438,756	41,839	1,594,446	3,031,503	304,494	3,275
\$ 59,340	\$ 1,453,770	\$ 124,555	\$ 1,201,280	\$ 6,003,820	\$ 838,975	\$ 11,255

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2014
(Amounts in thousands)

Non-Self-Liquidating

FISCAL YEAR	Non-Self-Liquidating			
	Clean Water and Water Conservation	Clean Water and Water Reclamation	Community Parklands	County Correctional Facility Capital Expenditure
2015	\$ 673	\$ 2,609	\$ 498	\$ 2,844
2016	650	2,523	478	2,732
2017	632	2,898	458	2,620
2018	609	2,784	439	2,508
2019	585	2,705	420	2,403
2020	538	2,854	403	2,208
2021	515	2,595	386	2,114
2022	493	3,297	369	2,021
2023	471	1,913	425	2,127
2024	448	781	—	—
2025	301	745	—	—
2026	174	774	—	—
2027	122	567	—	—
2028	117	478	—	—
2029	112	790	—	—
2030	—	—	—	—
2031	—	—	—	—
2032	—	—	—	—
2033	—	—	—	—
2034	—	—	—	—
2035	—	—	—	—
2036	—	—	—	—
2037	—	—	—	—
2038	—	—	—	—
2039	—	—	—	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
TOTAL BONDED DEBT	6,440	28,313	3,876	21,577
Percent of Total Requirements	0.00%	0.02%	0.00%	0.01%
Total Interest Payments	1,620	6,343	741	4,042
Total Redemptions	\$ 4,820	\$ 21,970	\$ 3,135	\$ 17,535

Non-Self-Liquidating

County Correctional Facility Capital Expenditure and Youth Facility	Disaster Preparedness and Flood Prevention	Earthquake Safety and Public Building Rehabilitation	Fish and Wildlife Habitat Enhancement	Higher Education Facilities	Highway Safety, Traffic Reduction, Air Quality, and Port Security	Housing and Emergency Shelter
\$ 10,958	\$ 146,821	\$ 19,165	\$ 636	\$ 53,194	\$ 926,441	\$ 732,507
11,942	149,570	13,676	533	57,207	903,573	602,213
10,443	159,438	13,256	518	50,451	1,025,286	369,520
11,648	153,077	14,753	591	52,575	1,085,119	225,568
10,646	173,216	12,890	579	59,610	935,015	334,188
12,904	233,730	10,128	563	58,399	938,752	355,745
4,387	163,748	6,094	548	37,566	932,966	36,706
9,373	190,026	4,751	494	47,581	903,785	45,060
6,067	154,742	8,846	534	42,713	883,049	30,153
3,472	134,456	410	430	25,292	852,417	30,061
3,140	219,456	411	320	18,201	861,841	30,371
2,150	184,463	240	258	15,639	866,476	30,130
1,114	164,430	230	259	8,436	947,977	34,504
1,255	135,833	225	240	6,249	998,087	30,189
740	135,240	215	235	12,018	973,872	30,046
640	159,008	205	221	3,025	954,479	30,031
—	246,965	—	222	1,530	742,589	61,172
—	169,120	—	222	1,406	843,906	32,517
—	170,063	—	227	1,450	910,458	28,586
—	149,094	—	226	424	930,539	135,557
—	412,660	—	—	1,639	943,219	32,269
—	279,896	—	—	1,537	930,841	30,014
—	246,206	—	—	1,201	1,468,868	26,698
—	241,755	—	—	1,187	1,387,522	26,587
—	110,824	—	—	79	891,718	114,139
—	228,895	—	—	1,109	646,459	18,376
—	275,562	—	—	—	548,277	84,947
—	51,619	—	—	—	256,955	1,440
—	—	—	—	—	988,839	1,440
—	—	—	—	—	461,627	31,720
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
100,879	5,239,913	105,495	7,856	559,718	26,940,952	3,572,454
0.07%	3.63%	0.07%	0.01%	0.39%	18.69%	2.48%
20,944	3,008,268	18,305	2,461	135,123	13,692,812	1,053,669
\$ 79,935	\$ 2,231,645	\$ 87,190	\$ 5,395	\$ 424,595	\$ 13,248,140	\$ 2,518,785

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2014
(Amounts in thousands)

Non-Self-Liquidating

FISCAL YEAR	Non-Self-Liquidating			
	Housing and Homeless	Kindergarten-University Public Education Facilities	Lake Tahoe Acquisitions	New Prison Construction
2015	\$ 355	\$ 2,113,754	\$ 162	\$ 12,027
2016	201	2,188,978	56	6,716
2017	199	2,340,268	54	6,269
2018	197	2,517,789	51	7,884
2019	190	2,435,378	—	9,870
2020	180	2,174,112	—	1,959
2021	160	2,206,340	—	899
2022	438	2,334,328	—	437
2023	195	2,058,427	—	485
2024	—	1,999,034	—	331
2025	—	2,058,705	—	394
2026	—	2,017,849	—	478
2027	—	2,320,875	—	452
2028	—	2,314,555	—	456
2029	—	2,222,601	—	450
2030	—	2,511,301	—	438
2031	—	2,613,600	—	1,158
2032	—	2,218,203	—	59
2033	—	2,168,492	—	61
2034	—	2,613,944	—	68
2035	—	2,219,854	—	—
2036	—	1,832,576	—	—
2037	—	1,609,358	—	—
2038	—	1,435,596	—	—
2039	—	1,930,524	—	—
2040	—	690,512	—	—
2041	—	1,133,269	—	—
2042	—	1,156,811	—	—
2043	—	428,413	—	—
2044	—	298,964	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
TOTAL BONDED DEBT	2,115	58,164,410	323	50,891
Percent of Total Requirements	0.00%	40.34%	0.00%	0.04%
Total Interest Payments	360	26,813,835	23	8,001
Total Redemptions	\$ 1,755	\$ 31,350,575	\$ 300	\$ 42,890

Non-Self-Liquidating

Passenger Rail and Clean Air	Public Education Facilities	Safe, Clean, Reliable Water Supply	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	Safe Neighborhood Parks	Safe Reliable High-Speed Passenger Train
\$ 19,296	\$ 155,549	\$ 57,522	\$ 97,058	\$ 197,022	\$ 139,556	\$ 165,539
9,917	175,502	56,866	126,091	162,693	149,044	124,523
9,532	149,718	43,523	102,249	165,827	113,573	64,855
13,275	126,735	63,869	109,159	167,268	107,045	50,890
8,383	121,933	47,756	133,214	203,789	96,847	70,108
3,203	150,509	38,772	92,743	152,109	187,861	152,413
1,251	149,486	49,347	107,296	249,546	115,963	35,744
959	157,087	44,206	99,128	291,181	154,607	22,720
958	153,122	42,327	88,876	178,797	91,580	19,026
—	127,980	39,166	179,941	165,439	94,516	2,231
—	114,961	41,033	101,234	164,220	95,501	2,231
—	130,622	53,123	172,450	137,082	92,586	2,231
—	149,827	48,126	205,131	144,550	99,034	2,231
—	108,121	43,318	111,370	135,098	105,024	2,231
—	71,545	38,355	73,823	334,396	92,639	2,231
—	27,537	31,457	79,984	122,195	104,486	2,231
—	13,382	30,393	93,400	167,355	102,022	2,231
—	7,944	28,147	94,142	236,511	138,482	2,231
—	5,756	23,904	64,888	235,160	97,191	2,231
—	1,030	24,030	60,898	213,621	108,723	2,231
—	1,006	15,201	67,603	153,199	73,905	2,231
—	—	16,876	62,128	180,105	64,396	2,231
—	—	3,790	35,471	265,272	37,141	10,508
—	—	1,255	19,500	265,941	23,933	10,062
—	—	10,029	17,563	220,533	32,662	9,616
—	—	517	15,087	148,311	779	9,169
—	—	10	76,921	185,543	10,567	8,723
—	—	—	—	—	—	—
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—	—	—	—	—	—	—
—	—	—	—	—	—	—
66,774	2,099,352	892,918	2,487,348	5,242,763	2,529,663	782,899
0.05%	1.46%	0.62%	1.73%	3.64%	1.75%	0.54%
7,974	595,322	313,958	1,042,608	2,847,798	978,248	159,194
\$ 58,800	\$ 1,504,030	\$ 578,960	\$ 1,444,740	\$ 2,394,965	\$ 1,551,415	\$ 623,705

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2014
(Amounts in thousands)

Non-Self-Liquidating

FISCAL YEAR	Non-Self-Liquidating			
	School Building and Earthquake	School Facilities	Seismic Retrofit	State, Urban, and Coastal Park
2015	\$ 2,182	\$ 180,102	\$ 111,228	\$ 580
2016	2,112	149,270	104,110	562
2017	2,037	158,541	113,371	548
2018	1,967	145,892	119,581	529
2019	1,897	161,415	91,177	510
2020	1,827	150,775	106,854	492
2021	1,757	117,958	107,081	473
2022	1,687	203,697	98,790	455
2023	1,616	96,556	110,342	490
2024	1,544	50,543	95,337	342
2025	1,473	26,141	109,312	156
2026	1,401	11,346	91,109	150
2027	—	10,864	100,442	88
2028	—	10,975	101,793	85
2029	—	17,709	83,641	131
2030	—	5,263	65,875	—
2031	—	2,637	46,833	—
2032	—	2,759	41,971	—
2033	—	2,975	21,365	—
2034	—	518	37,590	—
2035	—	349	22,807	—
2036	—	377	21,570	—
2037	—	72	16,130	—
2038	—	—	15,612	—
2039	—	—	15,487	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
TOTAL BONDED DEBT	21,500	1,506,734	1,849,408	5,591
Percent of Total Requirements	0.01%	1.05%	1.28%	0.00%
Total Interest Payments	5,530	310,894	631,998	1,286
Total Redemptions	\$ 15,970	\$ 1,195,840	\$ 1,217,410	\$ 4,305

Non-Self-Liquidating					Self-Liquidating		
Veterans' Home	Voting Modernization	Water Conservation	Water Conservation and Water Quality	Water Security, Clean Drinking Water, Coastal and Beach Protection	California Water Resources Development	Economic Recovery	
\$ 2,408	\$ 9,088	\$ 2,563	\$ 4,996	\$ 202,771	\$ 66,973	\$ 1,354,473	
3,106	18,371	2,907	8,004	185,135	57,657	571,696	
3,177	12,125	3,600	3,727	254,096	52,406	305,207	
3,287	110	3,216	3,163	193,297	38,027	306,462	
2,847	61	4,085	5,627	168,417	28,389	706,245	
2,279	—	2,515	2,940	163,098	18,791	582,529	
3,020	—	1,895	2,864	219,309	9,122	568,932	
2,897	—	1,921	2,742	197,499	1,994	515,820	
2,891	—	2,284	2,899	184,916	95	580,620	
2,170	—	1,378	1,530	267,304	90	16,561	
2,168	—	1,068	1,343	316,811	36	—	
2,908	—	850	1,298	178,826	—	—	
2,874	—	750	1,243	213,659	—	—	
2,835	—	658	1,188	182,080	—	—	
2,801	—	747	837	197,176	—	—	
2,767	—	487	453	188,736	—	—	
1,974	—	267	140	229,856	—	—	
1,972	—	533	133	272,911	—	—	
1,972	—	694	—	271,958	—	—	
12,452	—	36	—	296,865	—	—	
1,188	—	45	—	199,236	—	—	
1,186	—	43	—	157,878	—	—	
1,186	—	46	—	101,042	—	—	
1,186	—	—	—	82,797	—	—	
16,901	—	—	—	209,105	—	—	
—	—	—	—	37,619	—	—	
—	—	—	—	82,030	—	—	
—	—	—	—	5,203	—	—	
—	—	—	—	5,205	—	—	
—	—	—	—	106,692	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
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—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
84,452	39,755	32,588	45,127	5,371,527	273,580	5,508,545	
0.06%	0.03%	0.02%	0.03%	3.73%	0.19%	3.82%	
49,247	3,450	8,343	10,187	2,600,342	31,745	926,800	
\$ 35,205	\$ 36,305	\$ 24,245	\$ 34,940	\$ 2,771,185	\$ 241,835	\$ 4,581,745	

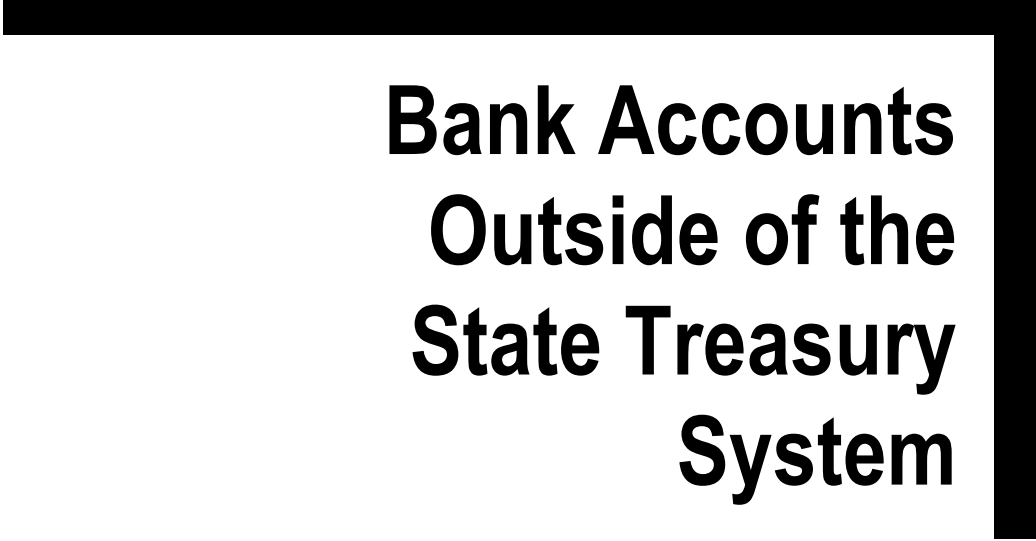
(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2014
(Amounts in thousands)

FISCAL YEAR	Self-Liquidating	
	Veterans Farm and Home Building	Total
2015	\$ 19,247	\$ 8,031,807
2016	44,573	7,239,408
2017	33,399	6,674,609
2018	23,281	6,511,940
2019	18,631	6,944,789
2020	28,367	6,730,922
2021	28,061	6,118,384
2022	28,337	6,228,471
2023	25,734	5,750,428
2024	20,097	4,921,358
2025	20,244	5,015,611
2026	15,516	5,036,517
2027	31,836	5,210,924
2028	23,400	5,137,128
2029	38,857	5,108,079
2030	52,578	5,154,172
2031	52,792	5,005,127
2032	34,462	4,676,808
2033	34,198	4,518,542
2034	29,064	5,075,369
2035	28,579	4,584,875
2036	18,348	3,996,560
2037	26,573	4,170,904
2038	17,963	3,924,210
2039	17,975	4,122,890
2040	17,985	2,035,891
2041	17,995	2,463,303
2042	—	1,472,028
2043	—	1,423,897
2044	—	899,003
2045	—	—
2046	—	—
2047	—	—
2048	—	—
2049	—	—
TOTAL BONDED DEBT	748,092	144,183,954
Percent of Total Requirements	0.52%	100.00%
Total Interest Payments	314,447	63,212,604
Total Redemptions	\$ 433,645	\$ 80,971,350

(Concluded)



**Bank Accounts
Outside of the
State Treasury
System**

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2014

(Amounts in dollars)

The agencies listed below maintained active accounts outside the State Treasury System.

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
Alternative Energy, and Advanced Transportation Financing Authority, California (0971)							\$ 7,642,241
	California Ethanol Producer Incentive Program	Cash	Loss reserve account	Public Resources	26033		5,000,000
	Program Account	Money Market	Administrative cost account	Public Resources	26033		2,642,241
Board of Equalization (0860)	State of California, State Board of Equalization	Checking	Deposit of fuel tax revenue from licenses through International Fuel Tax Agreement			03/03/2010	925
California State Universities							2,769,361,058
Statewide Programs							
California State University (6620)	CSU International Programs, Chile	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		5,064
	CSU International Programs, China	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		3,173

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	CSU International Programs, France	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		81,458
	CSU International Programs, Germany	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		20,705
	CSU International Programs, Ghana	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		6,084
	CSU International Programs, Italy	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		115,661
	CSU International Programs, Japan	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		83,087

(Continued)

Bank Accounts Outside the State Treasury System

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2014

(Amounts in dollars)

The agencies listed below maintained active accounts outside the State Treasury System.

Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
	CSU International Programs, Spain	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721	70,191
	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	177,586,291
California State University, Bakersfield (6650)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	60,847,096
California State University, Channel Islands (6850)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	35,197,620
California State University, Chico (6680)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	113,492,014
California State University, Dominguez Hills (6690)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	66,560,487
California State University, East Bay (6720)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	94,535,447
California State University, Fresno (6700)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	88,759,601

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
California State University, Fullerton (6710)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		156,905,076
California State University, Humboldt (6730)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		34,210,973
California State University, Long Beach (6740)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		199,890,213
California State University, Los Angeles (6750)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		128,049,924
California State University, Maritime Academy (6752)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		19,697,370
California State University, Monterey Bay (6756)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		35,730,873
California State University, Northridge (6760)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		202,999,758
California State Polytechnic University, Pomona (6770)	Cal Poly Pomona	Escrow	Loan proceeds	Education Code	89035-89036, 89046, 89048		2,537,624
	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		148,013,400

(Continued)

Bank Accounts Outside the State Treasury System

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2014

(Amounts in dollars)

The agencies listed below maintained active accounts outside the State Treasury System.

Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
California State University, Sacramento (6780)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	178,163,392
California State University, San Bernardino (6660)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	73,111,824
California State University, San Diego (6790)	Granada Apartment	Checking	Temporary account	Title 5, Education	89721	97,137
	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	244,560,299
California State University, San Francisco (6800)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	154,903,391
California State University, San Jose (6810)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	204,770,882
California State Polytechnic University, San Luis Obispo (6820)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	162,575,758
California State University, San Marcos (6840)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	35,400,554
California State University, Sonoma (6830)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721	88,986,039

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
California State University, Stanislaus (6670)	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		61,392,592
Child Support Services, Department of (5175)	Master Fund Investment Sweep Account	Investment	Investment of undisbursed funds in the Child Support Payment Trust Fund			08/01/2011	10,263,015
Consumer Affairs, Department of							6,175,881
Bureaus (1111)	East Union Cemetery Endowment Care Fund	Various	Trust fund under conservatorship	Business and Professions	9656.1		258,259
	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	Business and Professions	9656.1		193,329
	Gold Cross Mortuary Funeral Pre-Need Fund	Checking	Trust fund under conservatorship	Business and Professions	9656.1		31,603
	Verdugo Hills Cemetery	Money Market	Trust fund under conservatorship	Business and Professions	9656.1		198,536
Regulatory Boards (1110)	Raymond James Financial Services	Investment	State Athletic Commission Pension Fund held in trust	Business and Professions	18882 e		5,494,154
Corrections and Rehabilitation, Department of (5225)							373,956
Parole and Community Service Division	Regional Account Office, Bakersfield and Lancaster	Checking	Change fund to replenish Institution Release Cash Fund			05/02/1996 04/08/2002	5,939

(Continued)

Bank Accounts Outside the State Treasury System

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2014

(Amounts in dollars)

The agencies listed below maintained active accounts outside the State Treasury System.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	Headquarter Bank Drafts	Checking	To pay cash assistance to parolees by bank drafts			01/16/2014	368,017
Employment Development Department (7100)							<u>12,039,149</u>
	Voluntary Federal Income Tax Account	Checking	Voluntary federal income tax	Unemployment Insurance	1531	08/21/2009	12,000,000
	Returned Items Account	Checking	Dishonored checks	Unemployment Insurance	1531	09/07/1967	39,149
Energy Resources Conservation and Development Commission (3360)	Various	Trust	Administer CEC Bond Loan Program	Government	63078		<u>5,101,340</u>
Exposition and State Fair, California (8560)							<u>2,827,677</u>
	CARF Funds	Checking	Racing facility construction	Food and Agriculture	4481		166,581
	General Account	Checking	Deposit sweep account	Food and Agriculture	4481		345,641
	Raging Waters	Checking	Deposit for Raging Waters	Food and Agriculture	4481		100,000
	Sweep	Checking	Savings/Investment	Food and Agriculture	4481		2,015,455
	Watch & Wager	Checking	Deposit for Watch & Wager	Food and Agriculture	4481		200,000

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
Food and Agriculture, Department of (8570)							103,708,230
Departmental Level	Various	Certificate of Deposit	Various				2,543,729
	Various	Checking	Various				17,589,655
District Agricultural Associations	Various	Certificate of Deposit	Investment	Food and Agriculture	4481		3,893,397
	Various	Checking	Payment of expenses and salaries	Food and Agriculture	4481		21,666,307
	Various	Savings/Money Market	Investment in interest bearing accounts	Food and Agriculture Government	4481 16429.1 164.29.11		12,128,510
Marketing Boards and Councils	Various	Certificate of Deposit	To invest in surplus funds	Food and Agriculture	64696, 64311, 58939, & 76907		10,216,977
	Various	Checking	To receive assessments from producers and handlers to cover administrative expenses	Food and Agriculture	58937, 64309, & 76906		17,957,082
	Various	Investment	To hold assessments and any other revenues and invest surplus funds	Food and Agriculture	58939		10,454,696
	Various	Savings/Money Market	To receive assessments and invest liquid surplus funds	Food and Agriculture	58937, 64696, & 58939		7,257,877

(Continued)

Bank Accounts Outside the State Treasury System

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2014

(Amounts in dollars)

The agencies listed below maintained active accounts outside the State Treasury System.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
Franchise Tax Board							
(7730)	IRS EFTPS Single Debit Offset Program	Checking	Electronic remittance of offset collection payments to the IRS			03/06/2012	<u>554,740</u>
Governor's Office of Business and Economic Development (0509)							
	California Infrastructure and Economic Development	Bond Trust	Hold funds for disbursement	Government	63078		174,940,763
	Disaster Relief Program	Trust	Investment of program funds for guarantee reserve	Government	63089.5		11,767
	Loan Commitment	Trust	Hold borrower funds for loan disbursement	Government	63078		4,714,598
	State Small Business Credit Initiative Program	Trust	Investment of program funds for guarantee reserve	Government	63089.5		26,757,757
	Transportation Bond and Loan Guarantees	Trust	Investment of program funds for guarantee reserve	Government	63089.5		30,921,120
Health Care Services, Department of (4260)							
	IRS Tax Account	Checking	EFT transfers to IRS			05/29/1996	<u>7,087</u>
Health Facilities Financing Authority, California (0977)							
	NCB	Money Market	Loan loss reserve account for CHFFA's HealthCap	Government	15439 (d) & 15445		<u>772,670</u>

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
Hospitals							1,047,524
Atascadero State Hospital (4470)	Trustee Savings Account	Investment	Patient trust funds	Welfare and Institutions	4125		6,712
	Patient Trust Account	Savings	Patient Payroll	State Administrative Manual	19420.3; 19420.4		72,312
Southern California Facility-Cathedral City (4430)	Residents' Savings Account	Savings	To invest residents' funds not needed for daily use	Welfare and Institutions	4465		11,502
Fairview Developmental Center (4350)	Fairview Developmental Center Clients' Accounts	Savings	Pooled savings of client fund	Welfare and Institutions	4465		128,016
Frank D. Lanterman Developmental Center (4370)	Residents' Savings Account	Certificate of Deposit	To invest residents' funds not needed for daily use	Welfare and Institutions	4465		21,253
Napa State Hospital (4500)	Various	Savings/Checking	Federal benefits - interest bearing	State Administrative Manual	19420; 19460		16,116
Patton State Hospital (4510)	Patient Trust Account	Savings	Established for client benefits	Welfare and Institutions	4125		345,744
	Various	Checking	Established for Practice Group	Government	16304.3; 16305.3; 16305.7		(25)
							(Continued)

Bank Accounts Outside the State Treasury System

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				Code	Section	DOF Approval	
Porterville Developmental Center (4390)	Residents' Savings in	Savings	Income for residents	Welfare	4125 & 4465		133,512
Sonoma Developmental Center (4400)	Albert and Angela Zanini Bequest	Savings	Trust fund established with income only for residents	Welfare and Institutions	4125		12,106
	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund with 90% of interest income used for recreational & educational needs of resident clients	Welfare and Institutions	4125		95,776
	Sonoma Developmental Center—Clients' Trustee Accounts	Certificate of Deposit	Accumulation of funds per Welfare & Institutions Code sec. 4125 to meet share of cost	Welfare and Institutions	4465		204,500
Housing and Community Development, Department of (2240)							85,220,501
	Centers and Trust Fund	Checking and Money Market	Credit card acceptance, finance, rehabilitation, and acquisition				5,270,627
	Community Centers	Checking	Construction funds				4,454,574
	Housing Trust Fund	Certificate of Deposit	Develop affordable housing				1,000,000
	Housing Grants	Money Market	Hold and disburse grants				334,719

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
	Housing and Centers Finance	Money Market, Trust, Savings, and Escrow	Permanent financing and new construction	Health and Safety	50802, 50803, 50675, 50676, 50677, & 50678		74,160,581
Housing Finance Agency, California (2245)							532,825,103
	Cash Collateral	Cash	Swap Collateral	Health and Safety	51003		13,308,000
	Investment–Bond Reserve	Investment	Investment	Health and Safety	51003		20,477,891
	Investment–Bond Revenue	Investment	Investment	Health and Safety	51003		45,747,270
	Various	Checking	Various	Health and Safety	51003		32,282,229
	Investment - FNMA	Federal National Mortgage Association	Investment	Health and Safety	51003		34,677,499
	Investment - GNMA	Government National Mortgage Association	Investment	Health and Safety	51003		4,383,762
	Investment - Other	Investment	Investment	Health and Safety	51003		381,948,452
Industrial Relations, Department of (7350)							1,529,115
	Self Insurance Program	Certificate of Deposit		8 CCR Section	15214		1,128,631
	Self Insurance Program	Savings		8 CCR Section	15214		400,484
Judicial Branch (0250)	Judicial Council of California	Checking	To accept credit card payments			03/08/2010	129,874

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Bank Accounts Outside the State Treasury System

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(Amounts in dollars)

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Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
Judicial Performance, Commission (0280)						569,098,550
County of Alameda	Superior Courts of California-Alameda	Checking	Operations, revolving, union civil fee, disbursement, trust, fines, fees, forfeitures, and collections	Government Penal	77009 1463.1	26,347,498
County of Alpine	Superior Courts of California-Alpine	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1	77,741
County of Amador	Superior Courts of California-Amador	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1	145,960
County of Butte	Superior Courts of California-Butte	Checking	Operations, revolving, and union civil fee	Government Penal	77009 1463.1	346,742
	Superior Courts of California-Butte	Collection	Operations, distribution, and trust	Government Penal	77009 1463.1	1,253,504
County of Calaveras	Superior Courts of California-Calaveras	Checking	Operations, union civil fee, and trust	Government Penal	77009 1463.1	454,622
County of Colusa	Superior Courts of California-Colusa	Checking	Operations, union civil fee, distribution, trust, and payroll	Government Penal	77009 1463.1	274,605
County of Contra Costa	Superior Courts of California-Contra Costa	Checking	Operations, revolving, union civil fee, distribution,	Government Penal	77009 1463.1	6,539,863
County of Del Norte	Superior Courts of California-Del Norte	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1	330,749

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
County of El Dorado	Superior Courts of California-El Dorado	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1		981,114
County of Fresno	Superior Courts of California-Fresno	Checking	Operations, union civil fee, civil fee, distribution, trust, payroll, and jury	Government Penal	77009 1463.1		6,888,198
County of Glenn	Superior Courts of California-Glenn	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		601,204
County of Humboldt	Superior Courts of California-Humboldt	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		804,075
County of Imperial	Superior Courts of California-Imperial	Checking	Operations, revolving, union civil fee, disbursement, trust, payroll, and jury	Civil Procedure Government Penal	386.1 77009 1463.1		2,583,197
County of Inyo	Superior Courts of California-Inyo	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009, 1463.1, 1463.22a		372,294
County of Kern	Superior Courts of California-Kern	Checking	Operations, union civil fee, trust, and payroll	Government	77007, 77009		15,243,540
	Superior Court - North, South, East, and Metropolitan divisions	Credit Card Clearing	Fees and fines pass-through	Government	77007		333,707
County of Kings	Superior Courts of California-Kings	Checking	Operations, revolving, union civil fee, trust, and jury	Government Penal	77009 1463.1		579,463

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Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2014

(Amounts in dollars)

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Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
County of Lake	Superior Courts of California-Lake	Checking	Operations, union civil fee, fines and fees, trust and payroll	Government Penal	77009 1463.1	277,693
County of Lassen	Superior Courts of California-Lassen	Checking	Operations, revolving, union civil fee, trust, and collections	Government Penal	77009 1463.1	355,507
	Lassen County	Savings	Investment	Government	77009	186,320
County of Los Angeles	Superior Courts of California-Various	Checking	Operations, union civil fee, trust, petty cash, and bail refund	Government Government	29321, 77009, 1463.1, 1463.2, 1463.3	246,420,288
County of Madera	Superior Courts of California-Madera	Checking	Operations, union civil fee, trust, and payroll	Government Public	77009 1463.1	796,385
County of Marin	Superior Courts of California-Marin	Checking	Operations, revolving, union civil fee, and trust	Government Public	77009 1463.1	1,554,403
County of Mariposa	Superior Courts of California-Mariposa	Checking	Operations, union civil fee, and trust	Government Public	77009 1463.1	383,473
County of Mendocino	Superior Courts of California-Mendocino	Checking	Operations, union civil fee, distribution, and trust	Government Public	77009 1463.1	991,386
County of Merced	Superior Courts of California-Merced	Checking	Operations, union civil fee, distribution, payroll, trust, and capital projects	Government Public	77009 1463.1	5,172,670
County of Modoc	Superior Courts of California-Modoc	Checking	Operations, revolving, union civil fee, trust, and substance abuse	Government Public	77009 1463.1	408,869

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
County of Mono	Superior Courts of California-Various	Checking	Operations, revolving, union civil fee, trust, payroll, fines and fees	Government Public	77009 1463.1		263,487
County of Monterey	Superior Courts of California-Monterey	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Public	77009 1463.1		3,974,716
County of Napa	Superior Courts of California-Napa	Checking	Operations, revolving, union civil fee, and trust	Government	77009		1,593,986
County of Nevada	Superior Courts of California-Nevada	Checking	Operations, union civil fee, trust, payroll, jury, bail refund, collections, and flexible spending	Government Public	77009 1463.1		809,405
County of Orange	Superior Courts of California-Various	Checking	Operations, revolving, union civil fee, trust, and distribution	Government Public	77009 1463.1		57,124,000
County of Placer	Superior Courts of California-Placer	Checking	Operations, union civil fee, trust, distribution, and accounts payable	Government Public	77009 1463.1		5,118,465
County of Plumas	Superior Courts of California-Plumas	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Public	77009 1463.1		246,796
County of Riverside	Superior Courts of California-Riverside	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Public	77009 1463.1		23,562,692
County of Sacramento	Superior Courts of California-Sacramento	Checking	Operations, revolving, union civil fee, distribution, and trust	Government	77009, 77010, & 77011		16,989,929

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Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	Sacramento Municipal Court as Trustee	Savings	Court ordered	Public	1463.1		35,417
County of San Benito	Superior Courts of California-San Benito	Checking	Operations, union civil fee, and trust	Government Public	77009 1463.1		347,256
County of San Bernardino	Superior Courts of California-Various	Checking	Operations, revolving, union civil fee, and trust	Government	77009		16,404,228
	San Bernardino Municipal Court as Trustee	District Bail and Trust	To deposit and disburse district bail collected	Government	77009		1,482,733
	County of San Bernardino	Petty Cash	Reimburse district court	Government	77009		9,800
	SB County Account	EPAY	ISD EpayIT	Government	77009		1,451,171
	SB County Account	County Cash Pool	Fine, Fee & Forfeiture collections	Government	77009		6,109,351
	San Bernardino Superior Court as Trustee	Jury Trust Account	Expedite payments	Government	77009		147,141
	San Bernardino Superior Court	Turbo Court	Accounts Receivable	Government	77009		33,017
County of San Diego	Superior Courts of California-San Diego	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Public	77009, 77011-77015, & 1463.1		26,301,715
County of San Francisco	Superior Courts of California-San Francisco	Checking	Operations, union civil fee, trust, and payroll	Government Public	77009 1463.1		10,588,177
County of San Joaquin	Superior Courts of California-San Joaquin	Checking	Operations, union civil fee, distribution, and trust	Government Public	77009 1463.1		3,360,903

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
County of San Luis Obispo	Superior Courts of California-San Luis Obispo	Checking	Operations, revolving, union civil fee, and trust	Government Public	77009 1463.1		2,470,981
County of San Mateo	Superior Courts of California-San Mateo	Checking	Operations, union civil fee, trust, distribution, payroll, and retiree health	Government Public	77009 1463.1		17,603,489
County of Santa Barbara	Superior Courts of California-Santa Barbara	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Public	77009 1463.1		1,150,401
County of Santa Clara	Superior Courts of California-Santa Clara	Checking	Operations, union civil fee, distribution, and trust	Government Public	77009 1463.1		15,254,514
County of Santa Cruz	Superior Courts of California-Santa Cruz	Checking	Operations, revolving, union civil fee, and trust	Government Public	77009 1463.1		1,345,277
County of Shasta	Superior Courts of California-Shasta	Checking	Operations, revolving, union civil fee, and trust	Government Public	77009 1463.1		698,922
County of Sierra	Superior Courts of California-Sierra	Checking	Operations and union civil fees	Government	77009		45,460
County of Siskiyou	Superior Courts of California-Siskiyou	Checking	Operations, revolving, union civil fee, and trust	Government Public	77009 1463.1		376,382
County of Solano	Superior Courts of California-Solano	Checking	Operations, revolving, distribution, trust, and jury	Government Public	77009 1463.1		3,666,045
County of Sonoma	Superior Courts of California-Sonoma	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Public	77009 1463.1		2,629,101
County of Stanislaus	Superior Courts of California-Stanislaus	Checking	Operations, union civil fee, trust, and jury	Government Public	77009 1463.1		1,406,362

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Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
County of Sutter	Superior Courts of California-Sutter	Checking	Operations, union civil fee, trust, fines, and fees	Government Public	77009 1463.1	3,501,063
County of Tehama	Superior Courts of California-Tehama	Checking	Operations, revolving, union civil fee, and trust	Government Public	77009 1463.1	823,980
County of Trinity	Superior Courts of California-Trinity	Checking	Operations, union civil fee, and liens	Government	77009	160,261
	County Held Account	Civil Trust	Civil fees	Government	77009	580
	County Held Account	Court Payroll	Court employee payroll	Government	77009	(6,299)
	County Held Account	Bail Bond Trust	Bail bond trust-criminal	Public	1463.1	42,264
	County Held Account	Micro Auto Fees	Micro auto court fees	Government	77009	10
	County Held Account	Conciliation	Mediation	Government	77009	392
County of Tulare	Superior Courts of California-Tulare	Checking	Operations, revolving, union civil fee, trust, and cash receipts	Government	77009	5,197,397
	Tulare County	Savings	Operations and trust	Public	1463.1	17,237
County of Tuolumne	Superior Courts of California-Tuolumne	Checking	Operations, union civil fee, and trust	Government	77009	405,235
County of Ventura	Superior Courts of California-Ventura	Checking	Operations, union civil fee, distribution, and trust	Government Public	77009 1463.1	11,059,525
County of Yolo	Superior Courts of California-Yolo	Checking	Operations, trust, jury, and court collection deposit	Government Public	77009 1463.1	468,238

Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
	Local Deposit	Money Market	Court collection deposit	Public	1463.1	3,301,939
	Local Case Trust	Savings	Case trust	Public	1463.1	16,444
County of Yuba	Superior Courts of California-Yuba	Checking	Operations and union civil fee	Government	77009	803,895
Lottery Commission, California State (0850)	Returned Item Account	Checking	Debit NTFs and Credit buy back checks for online and scratcher games	Government	8880.25	(233,104)
Managed Risk Medical Insurance Board (4280)						468,356
	PCIP Premium Collection	Checking	To allow a fiscal agent to deposit collections		09/07/2010	187,944
	PCIP Claims Disbursement	Checking	To allow a fiscal agent to receive federal funding and deposits		09/07/2010	280,412
Motor Vehicles, Department of (2740)	Change Order Account	Imprest Account	Field offices use account to obtain change from Bank of America		10/15/1992 01/22/1999	135,000
Parks and Recreation, Department of (3790)						721,322
	Reserve America Trust	Trust	Deposit reservation proceeds from Reserve America as well as EFT payments		02/08/2007 03/13/2007	664,163

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Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
	Non Analyzed	Investment	Deposit funds received from the Concessionaire			57,159
Pesticide Regulation, Department of (3930)	Department of Pesticide Regulation Account	Bank Draft	Bank draft system to purchase samples for residue testing			3,270
Pollution Control Financing Authority, California (0974)						138,703,612
	California Capital Access Program (CalCAP)	Certificate of Deposit	CalCAP loan loss reserve	Health and Safety	44559.3	3,514,604
	California Capital Access Program (CalCAP)	Checking	CalCAP loan loss reserve	Health and Safety	44559.3	16,250,455
	California Capital Access Program (CalCAP)	Money Market	CalCAP loan loss reserve	Health and Safety	44559.3	60,736,199
	California Capital Access Program (CalCAP)	Money Market Mutual Fund	To draw for deposit to lender loan loss reserve accounts, administrative costs, and interest sweeps	Health and Safety	44559.3	15,500,659
	California Capital Access Program Loss Reserve Accounts	Demand Deposit	Holds program funds for allocation to strategic partner accounts	Health and Safety	44559.3	3,625,848
	California Capital Access Program Loss Reserve Accounts	Money Market Mutual Fund	Accounts held for lenders program contributions and reserve for claim reimbursement	Health and Safety	44559.3	38,328,673

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	California Capital Access Program Loss Reserve Accounts	Savings	Funds to draw for deposit to lender loan loss reserve accounts	Health and Safety	44559.3		747,174
Public Employees' Retirement System (7900)							58,755,070
	CalPers Account	Demand Deposit	To process premiums and disbursements			03/19/2014	160,112
	CalPers EFT Account	Checking	Benefit Roll Tax Account			07/16/2013	5,779,684
	Health Care Premiums	Escrow	To hold rollover health premiums			04/17/2014	52,815,274
Rehabilitation, Department of (5160)							201,410
	Department of Rehabilitation	Checking	To be used by clients to pay for over-the-counter purchases			06/04/1982 08/14/2013	191,536
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	State Administrative Manual	19420.3, & 19460		9,874
Scholarshare Investment Board (0954)							6,028,328,268
	Golden State Scholarshare Trust	Trust	State-sponsored college savings program	Internal Revenue Service	529		6,022,008,451

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Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	Governor's Scholarship Program	Trust	State-sponsored scholarship program	Education	69999.6, 69999.8, & 69991		6,319,817
State Teachers' Retirement System (7920)	California State Teachers' Retirement System	Checking	Established for collection and disbursement of funds related to CalSTRS headquarters	Government Code	11012		<u>1,465,347</u>
Transportation, Department of (2660)	Department of Transportation	Checking	Bank draft account			07/01/2013	<u>100,000</u>
Toxic Substances Control, Department of (3960)	Indian Flat Lot 8	Savings	Financial Assurance				<u>18,646</u>
Veterans' Affairs, Department of (8955)							<u>25,185,460</u>
Farm and Home	Claims Payment Fund	Checking and Money Market	Pooled Revolving, Self Insurance, and payments by third party administrators			11/26/2013	499,129
	Claims Fluctuation Reserve Account	Investment	Reserve for Life and Insurance Program	Military and Veterans	987.88		14,874,926
	VA Funding Fee Account	Checking	To deposit funding fees to USADVA			07/30/1999	54,755
Veterans' Home of California, Barstow	Certificate of Deposit	Investment	Maximize interest on members' deposits held in trust	Military and Veterans	1034 et. seq		5,000

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	Donation Fund	Checking	Deposit and withdrawal of donations for residents	Military and Veterans	1034 et. seq		242,820
	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	Military and Veterans	1034 et. seq		244,494
	Morale, Welfare and Recreation Fund	Checking	Funds held in trust	Military and Veterans	1034 et. seq		278,015
	Post Fund-Donation Fund	Investment	Investment	Military and Veterans	1034 et. seq		177,275
	Post Fund Enterprise	Checking	Deposit and withdrawal of the Post Fund Enterprise (Canteen)	Military and Veterans	1034 et. seq		9,924
	Post Fund-First Internet Securities Network	Investment	Investment	Military and Veterans	1034 et. seq		1,628,298
Veterans' Home of California, Chula Vista	Chase Investment Services	Certificate of Deposit	Investment	Military and Veterans	1034 et. seq		200,000
	Chase Investment Services	Checking	Investment	Military and Veterans	1034 et. seq		10,000
	Donation Fund	Checking	Deposit and withdrawal of donations for residents	Military and Veterans	1034 et. seq		212,436
	Enterprise Fund Account	Checking	Deposit and withdrawal of the Post Fund Enterprise	Military and Veterans	1034 et. seq		41,364
	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	Military and Veterans	1034 et. seq		956,599

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Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
	Morale, Welfare and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	Military and Veterans	1034 et. seq	2,047,236
Veterans' Home of California, Fresno	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et. seq	25,634
	Morale, Welfare and Recreation Fund	Checking	Designated funds by Headquarters	Military and Veterans	1034 et. seq	16,853
	Member Trust	Checking	Funds held in trust	Military and Veterans	1034 et. seq	72,752
Veterans' Home of California, Lancaster	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et. seq	191,845
	Member Trust	Checking	Deposits and withdrawals of veterans funds held in trust	Military and Veterans	1034 et. seq	63,654
	Morale, Welfare and Recreation Fund	Checking	Deposits and withdrawals of funds for the benefit of residents	Military and Veterans	1034 et. seq	42,461
Veterans' Home of California, Redding	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et. seq	17,239
	Morale, Welfare and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	Military and Veterans	1034 et. seq	18,751
	Member Trust	Money Market	Funds held in trust	Military and Veterans	1034 et. seq	16,685

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
California, Ventura	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et. seq		23,828
	Member Trust	Checking	Funds held in trust	Military and Veterans	1034 et. seq		3,702
	Morale, Welfare and Recreation Fund	Checking	Funds held in trust	Military and Veterans	1034 et. seq		91,884
Veterans' Home of California, West LA	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et. seq		6,848
	Member Trust	Checking	Funds held in trust	Military and Veterans	1034 et. seq		177,798
	Morale, Welfare and Recreation Fund	Checking	Funds held in trust	Military and Veterans	1034 et. seq		36,537
Veterans' Home of California, Yountville	Donation Fund	Checking	Checking	Military and Veterans	1034 et. seq		684,342
	Electronic Fund Transfer Debit Account	Checking	Transfer to the Federal Health Care Financing Administration	Military and Veterans	1034 et. seq		594
	Member/Posthumous Trust	Checking	Trust/posthumous checking	Military and Veterans	1034 et. seq		102,647
	Morale, Welfare and Recreation Fund	Checking	Welfare checking	Military and Veterans	1034 et. seq		2,109,135

(Continued)

Bank Accounts Outside the State Treasury System

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2014

(Amounts in dollars)

The agencies listed below maintained active accounts outside the State Treasury System.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
Water Resources, Department of (3860).....							<u>399,539,203</u>
	Energy Resources Scheduling	Custody Account	Delivery of collateral	Fund Fund Purchase and Sale Agreement	sec. 3.1(2)		17,675,043
	Energy Resources	Investment	Investment	Debt Service Reserve Account	Trust Indenture	10/01/2002	302,359,667
	State Water Resources Development System	Trustee Account	Used to settle commercial paper transactions for the state water projects	SWRDS Commercial Paper Program			21,993
	State Water Resources Development System	Investment	Investment of Debt Service Reserve Funds	DCC Bond CVP WSRB General Bond	No.DWR-DCC1 No.DWR-WS-1		79,479,224
	State Water Resources Development System	Brokerage Account	Managing purchase of gas through hedging arrangements to secure reliable and reasonably priced electric power			10/25/2004	3,276
Total Bank Accounts Outside of the State Treasury System							<u><u>10,993,941,206</u></u>

(Concluded)

Report of Accounts Outside of the State Treasury System - Active Accounts as of June 30, 2014

The agencies listed below maintain active accounts outside the State Treasury System. As of June 30, 2014, these accounts had zero balances.

Aging, Department of (4170)
Air Resources Board, State (3900)
Business Oversight, Department of (1701)
California Highway Patrol, Department of (2720)
Commission on Teacher Credentialing (6360)
Conservation, Department of (3480)
Controller's Office, State (0840)
Corporations, Department of (2180)
Debt and Investment Advisory Commission, California (0956)
Delta Protection Commission (3840)
Developmental Services, Department of (4310)
Education, Department of (6100)
Emergency Medical Service Authority (4120)
Emergency Services, Governor's Office of (0690)
Fair Employment and Housing, Department of (1700)
Fish and Wildlife, Department of (3600)
Forestry and Fire Protection, Department of (3540)
Gambling Control Commission, California (0855)
General Services, Department of (7760)
Health Benefit Exchange, California (4800)
Horse Racing Board, California (1750)
Human Resources, Department of (7501)
Insurance, Department of (0845)
Justice, Department of (0820)
Managed Health Care, Department of (4150)
Military Department (8940)
Native American Heritage Commission (3780)
Natural Resources Agency, Secretary of (0540)
Prison Industry Authority (5420)
Public Employment Relations Board (7320)
Public Health, Department of (4265)
Public Utilities Commission (8660)
Resources, Recycling and Recovery, Department of (3970)
San Francisco Bay Conservation and Development Commission (3820)
Secretary of State (0890)
Senate (0110)
Social Services, Department of (5180)
State Hospitals - Metropolitan, Department of (4490)
State Hospitals - Sacramento, Department of (4450)
State Hospitals - Coalinga, Department of (4540)
State Lands Commission (3560)
State Personnel Board (7503)
Statewide Health Planning and Development, Office of (4140)
Summer School for the Arts, California State (6255)
Technology, California Department of (7502)
Water Resources Control Board, State (3940)

(Concluded)

Report of Accounts Outside of the State Treasury System - No Accounts Outside as of June 30, 2014

The agencies listed below certified that they hold no accounts outside the State Treasury System as of June 30, 2014.

Administrative Law, Office of (7910)
African-American Museum, California (3105)
Agricultural Labor Relations Board (7300)
Alcoholic Beverage Control Appeals Board (2120)
Alcoholic Beverage Control, Department of (2100)
Arts Council, California (8260)
Auditor's Office, California State (8855)
Baldwin Hills Conservancy (3835)
Board of Governors of the California Community Colleges (6870)
Board of State and Community Corrections (5227)
Business, Consumer Services & Housing Agency, Secretary for (0515)
Capital Outlay Planning and Studies Funding (9860)
Children and Families Commission, California (4250)
Citizens Compensation Commission, California (8385)
Citizens Redistricting Commission (0911)
Coachella Valley Mountains Conservancy (3850)
Coastal Commission, California (3720)
Coastal Conservancy, State (3760)
Colorado River Board of California (3460)
Commission on State Mandates (8885)
Commission on Aging (4180)
Commission on Disability Access, California (8790)
Commission on Peace Officer Standards and Training (8120)
Commission on the Status of Women and Girls (8820)
Community Services and Development, Department of (4700)
Compensation Insurance Fund, State (8430)
Conservation Corps, California (3340)
Council on Developmental Disabilities, State (4100)
CSU-Monterey Bay (6756)
Debt Limit Allocation Committee, California (0959)
Delta Stewardship Council (3885)
Diagnostic Centers (6260)
Economic Recovery Financing Committee (9618)
Education Audit Appeals Panel (6125)
Educational Facilities Authority, California (0989)
Environmental Health Hazard Assessment, Office of (3980)
Environmental Protection, Secretary for ((0555)
Fair Employment and Housing Commission (1705)
Fair Political Practices Commission (8620)
Federal Immigration Funding - Incarceration (5990)
Finance, Department of (8860)
Financial Information System for California (8880)
Financial Institutions, Department of (2150)
Government Operations Agency, Secretary for (0511)
Governor's Office (0500)
Governor's Office of Business & Economic Development (0509)
Health and Human Services Agency, Secretary for California (0530)
High-Speed Rail Authority (2665)
Independent Living Council, State (5170)
Industrial Development Financing Advisory Commission, California (0965)

Report of Accounts Outside of the State Treasury System - No Accounts Outside as of June 30, 2014

The agencies listed below certified that they hold no accounts outside the State Treasury System as of June 30, 2014.

Inspector General, Office of the (0552)
Institute for Regenerative Medicine, California (6445)
Interest Payments to Federal Government (9625)
Labor and Workforce Development Agency, Secretary for (0559)
Law Revision Commission, California (8830)
Legislative Counsel Bureau (0160)
Library, California State (6120)
Lieutenant Governor, Office of (0750)
Los Angeles State Building Authority (0975)
Medical Assistance Commission, California (4270)
Mental Health Services Oversight and Accountability Commission (4560)
Milton Marks "Little Hoover" Commission (8780)
Oakland Joint Powers Authority (0979)
Pilot Commissioners Board (2670)
Planning and Research, Office of (0650)
Public Defender, State (8140)
Riverside County Public Financing Authority (0973)
Sacramento - San Joaquin Delta Conservancy (3875)
Sacramento City Financing Authority (0972)
San Diego River Conservancy (3845)
San Francisco State Building Authority (0978)
San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy (3825)
San Joaquin River Conservancy (3830)
Santa Monica Mountains Conservancy (3810)
School Facilities Aid Program (6350)
School Finance Authority, California (0985)
School for the Blind, California (6200)
School for the Deaf - Fremont, California (6240)
School for the Deaf - Riverside, California (6250)
Science Center, California (3100)
Secure Choice Retirement Savings Investment Board (0984)
Seismic Safety Commission (1690)
Senior Legislature, California (4185)
Settlements and Judgements by Department of Justice (9672)
Sierra Nevada Conservancy (3855)
Special Resources Program (3110)
State and Consumer Services, Secretary for (0510)
State Hospitals - Stockton, Department of (4520)
State Hospitals - Vacaville, Department of (4530)
State Hospitals, Department of (4550)
Statewide Accounts Receivable Management Enhancements (9655)
Statewide General Administration Expenditures (9900)
Student Aid Commission, California (6980)
System Integration, Office of (0531)
Tahoe Conservancy, California (3125)
Tax Credit Allocation Committee, California (0968)
Tax Relief (9100)
Transit Assistance, State (2640)
Transportation Agency, Secretary for (0521)
Transportation Commission, California (2600)

(Continued)

Report of Accounts Outside of the State Treasury System - No Accounts Outside as of June 30, 2014

The agencies listed below certified that they hold no accounts outside the State Treasury System as of June 30, 2014.

State Treasurer's Office (0950)
Urban Waterfront Area Restoration Financing Authority, California (0983)
Victim Compensation and Government Claims Board, California (7870)
Vietnam Veteran's Memorial Commission (8970)
Wildlife Conservation Board (3640)
Workforce Investment Board, California (7120)

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0219	Lifetime License Trust Account	107	193
0223	Workers' Compensation Administration Revolving Fund	157	243
0225	Environmental Protection Trust Fund	103	189
0226	California Tire Recycling Management Fund	86	172
0228	Secretary of State's Business Fees Fund	141	227
0230	Cigarette and Tobacco Products Surtax Fund	90	176
0231	Health Education Account	90	176
0232	Hospital Services Account	90	176
0233	Physician Services Account	91	177
0234	Research Account	91	177
0235	Public Resources Account	91	177
0236	Unallocated Account (in Cigarette and Tobacco Products Surtax Fund)	91	177
0238	Northern California Veterans Cemetery Perpetual Maintenance Fund	127	213
0239	Private Security Services Fund	133	219
0240	Local Agency Deposit Security Fund	115	201
0241	Local Public Prosecutors and Public Defenders Training Fund	115	201
0242	Court Collection Account	33	45
0243	Narcotic Treatment Program Licensing Trust Fund	127	213
0244	Environmental Water Fund	103	189
0245	Mobilehome Parks and Special Occupancy Parks Revolving Fund	126	212
0247	Drinking Water Operator Certification Special Account	98	184
0256	Sexual Predator Public Information Account	142	228
0257	Earthquake Emergency Investigations Account	97	183

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0259	Supplemental Contributions Program Fund	375	403
0260	Nursing Home Administrator's State License Examining Fund	127	213
0261	Off-Highway License Fee Fund	128	214
0262	Habitat Conservation Fund	109	195
0263	Off-Highway Vehicle Trust Fund	129	215
0264	Osteopathic Medical Board of California Contingent Fund	130	216
0265	Conservation and Enforcement Services Account	129	215
0266	Inland Wetlands Conservation Fund	157	243
0267	Exposition Park Improvement Fund	104	190
0268	Peace Officers' Training Fund	131	217
0269	Glass Processing Fee Account	80	166
0270	Technical Assistance Fund	149	235
0271	Certification Fund	88	174
0272	Infant Botulism Treatment and Prevention Fund	113	199
0275	Hazardous and Idle-Deserted Well Abatement Fund	109	195
0276	Penalty Account	81	167
0277	Bimetal Processing Fee Account	80	166
0278	PET Processing Fee Account	81	167
0279	Child Health and Safety Fund	89	175
0280	Physician's Assistant Fund	131	217
0281	Recycling Market Development Revolving Loan Subaccount	113	199
0286	Lake Tahoe Conservancy Account	84	170
0288	Registry of International Student Exchange Visitor Placement Organizations Fund	137	223
0289	State HICAP Fund	146	232
0290	Board of Pilot Commissioners' Special Fund	78	164
0293	Motor Carriers Safety Improvement Fund	64	68
0294	Removal and Remedial Action Account	137	223
0295	Board of Podiatric Medicine Fund	78	164
0296	Coachella Valley Mountains Conservancy Fund	91	177
0298	Financial Institutions Fund	105	191
0299	Credit Union Fund	94	180
0300	Professional Forester Registration Fund	133	219
0305	Private Postsecondary Education Administration Fund	133	219
0306	Safe Drinking Water Account	139	225
0308	Earthquake Risk Reduction Fund of 1996	99	185
0309	Perinatal Insurance Fund	131	217
0310	Psychology Fund	134	220
0311	Traumatic Brain Injury Fund	151	237
0312	Emergency Medical Services Personnel Fund	101	187
0313	Major Risk Medical Insurance Fund	123	209
0314	Diesel Emission Reduction Fund	97	183
0317	Real Estate Fund	136	222
0318	Collins-Dugan California Conservation Corps Reimbursement Account	33	45
0319	Respiratory Care Fund	139	225
0320	Oil Spill Prevention and Administration Fund	129	215
0321	Oil Spill Response Trust Fund	129	215
0322	Environmental Enhancement Fund	103	189
0325	Electronic and Appliance Repair Fund	100	186
0326	Athletic Commission Fund	77	163
0327	Court Interpreters' Fund	94	180
0328	Public School Planning, Design and Construction Review Revolving Fund	135	221
0329	Vehicle License Collection Account	117	203
0330	Local Revenue Fund	115	201
0331	Sales Tax Account	117	203
0332	Vehicle License Fee Account	118	204

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0333	Sales Tax Growth Account	117	203
0334	Vehicle License Fee Growth Account	118	204
0335	Registered Environmental Health Specialist Fund	137	223
0336	Mine Reclamation Account	125	211
0338	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund	147	233
0342	State School Fund	147	233
0347	School Land Bank Fund	141	227
0348	Senate Operating Fund	141	227
0349	Educational Telecommunication Fund	99	185
0351	Mental Health Subaccount	116	202
0352	Social Services Subaccount	117	203
0353	Health Subaccount	116	202
0354	Caseload Subaccount	117	203
0359	County Medical Services Subaccount	117	203
0361	General Growth Subaccount	117	203
0365	Historic Property Maintenance Fund	111	197
0366	Indian Gaming Revenue Sharing Trust Fund	364	392
0367	Indian Gaming Special Distribution Fund	112	198
0368	Asbestos Consultant Certification Account	77	163
0369	Asbestos Training Approval Account	77	163
0371	California Beach and Coastal Enhancement Account	83	169
0372	Disaster Relief Fund	97	183
0376	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund	143	229
0378	False Claims Act Fund	105	191
0381	Public Interest Research, Development, and Demonstration Fund	135	221
0382	Renewable Resource Trust Fund	138	224
0384	Salmon and Steelhead Trout Restoration Account	140	226
0386	Solid Waste Disposal Site Cleanup Trust Fund	143	229
0387	Integrated Waste Management Account	113	199
0392	State Parks and Recreation Fund	146	232
0396	Self-Insurance Plans Fund	141	227
0399	Structural Pest Control Education and Enforcement Fund	147	233
0400	Real Estate Appraisers Regulation Fund	136	222
0402	Safe, Clean, Reliable Water Supply Fund	261	285
0403	Delta Improvement Account	261	285
0404	Central Valley Project Improvement Subaccount	261	285
0405	Bay-Delta Agreement Subaccount	261	285
0407	Teacher Credentials Fund	149	235
0408	Test Development and Administration Account	149	235
0409	Delta Levee Rehabilitation Subaccount	261	285
0410	Transcript Reimbursement Fund	151	237
0412	Transportation Rate Fund	151	237
0413	South Delta Barriers Subaccount	261	285
0415	CALFED Subaccount	261	285
0416	Clean Water and Water Recycling Account	259	283
0417	State Revolving Fund Loan Subaccount (in Safe, Clean, Reliable Water Supply Fund)	260	284
0418	Small Communities Grant Subaccount	260	284
0419	Water Recycling Subaccount	260	284
0421	Vehicle Inspection and Repair Fund	154	240
0422	Drainage Management Subaccount	259	283
0423	Delta Tributary Watershed Subaccount	259	283
0424	Seawater Intrusion Control Subaccount	259	283
0425	Victim-Witness Assistance Fund	155	241
0429	Local Jurisdiction Energy Assistance Account	38	50
0434	Air Toxics Inventory and Assessment Account	32	44

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0436	Underground Storage Tank Tester Account	42	54
0437	State Assistance for Fire Equipment Account	40	52
0439	Underground Storage Tank Cleanup Fund	153	239
0442	California Olympic Training Account	33	45
0444	Water Supply Reliability Account	263	287
0445	Feasibility Projects Subaccount	262	286
0446	Water Conservation and Groundwater Recharge Subaccount	263	287
0447	Wildlife Restoration Fund	157	243
0448	Occupancy Compliance Monitoring Account	149	235
0449	Winter Recreation Fund	157	243
0452	Elevator Safety Account	100	186
0453	Pressure Vessel Account	132	218
0456	Expedited Site Remediation Trust Fund	104	190
0457	Tax Credit Allocation Fee Account	149	235
0458	Site Operation and Maintenance Account	39	51
0459	Telephone Medical Advice Services Fund	149	235
0460	Dealers' Record of Sale Special Account	34	46
0461	Public Utilities Commission Transportation Reimbursement Account	39	51
0462	Public Utilities Commission Utilities Reimbursement Account	39	51
0464	California High-Cost Fund-A Administrative Committee Fund	85	171
0465	Energy Resources Programs Account	35	47
0467	State Notes Expense Account	41	53
0470	California High-Cost Fund-B Administrative Committee Fund	85	171
0471	Universal Lifeline Telephone Service Trust Administrative Committee Fund	153	239
0473	Vietnam Veterans Memorial Account	42	54
0475	Underground Storage Tank Fund	42	54
0478	Vectorborne Disease Account	154	240
0479	Energy Technologies Research, Development, and Demonstration Account	35	47
0481	Garment Manufacturers Special Account	37	49
0483	Deaf and Disabled Telecommunications Program Administrative Committee Fund	95	181
0485	Armory Discretionary Improvement Account	32	44
0487	Financial Responsibility Penalty Account	36	48
0491	Payphone Service Providers Committee Fund	131	217
0492	State Athletic Commission Neurological Examination Account	40	52
0493	California Teleconnect Fund Administrative Committee Fund	86	172
0496	Developmental Disabilities Services Account	34	46
0497	Local Government Geothermal Resources Revolving Subaccount	37	49
0501	California Housing Finance Fund	310	318
0502	California Water Resources Development Bond Fund	311	319
0505	Affordable Student Housing Revolving Fund	315	323
0506	Central Valley Water Project Construction Fund	311	319
0507	Central Valley Water Project Revenue Fund	311	319
0512	Compensation Insurance Fund	311	319
0514	Employment Training Fund	312	320
0516	Harbors and Watercraft Revolving Fund	312	320
0518	Health Facility Construction Loan Insurance Fund	313	321
0523	East Bay State Building Authority Fund	312	320
0524	Los Angeles State Building Authority Fund	313	321
0525	High Technology Education Revenue Bond Fund	313	321
0526	California School Finance Authority Fund	311	319
0528	California Alternative Energy Authority Fund	310	318
0530	Mobilehome Park Purchase Fund	313	321
0538	San Francisco State Building Fund	314	322
0539	Oakland State Building Authority Fund	313	321
0541	San Bernardino State Building Authority Fund	314	322

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0543	Local Projects Subaccount	262	286
0544	Sacramento Valley Water Management and Habitat Protection Subaccount	262	286
0546	Bay-Delta Ecosystem Restoration Account	259	283
0555	Healthy Families Fund	363	391
0557	Toxic Substances Control Account	41	53
0558	Farm and Ranch Solid Waste Cleanup and Abatement Account	35	47
0561	Riverside County Public Financing Authority Fund	313	321
0562	State Lottery Fund	315	323
0564	Scholarshare Administrative Fund	371	399
0565	State Coastal Conservancy Fund	314	322
0566	Department of Justice Child Abuse Fund	34	46
0567	Gambling Control Fund	37	49
0568	Tahoe Conservancy Fund	315	323
0569	Gambling Control Fines and Penalties Account	36	48
0571	Uninsured Employers Benefits Trust Fund	315	323
0572	Stringfellow Insurance Proceeds Account	375	403
0573	State University Continuing Education Revenue Fund	315	323
0574	Higher Education Capital Outlay Bond Fund of 1998	252	276
0575	State College Dormitory Building Maintenance and Equipment Reserve Fund	315	323
0576	California State University Dormitory Construction Fund	315	323
0577	Abandoned Watercraft Abatement Fund	74	160
0578	California State University Dormitory Interest and Redemption Fund	315	323
0580	California State University Dormitory Revenue Fund	315	323
0581	California State University Facilities Revenue Fund	315	323
0582	High Polluter Repair or Removal Account	111	197
0583	California State University Parking Revenue Fund	315	323
0585	Counties Children and Families Account	82	168
0587	Family Law Trust Fund	105	191
0588	Unemployment Compensation Disability Fund	315	323
0589	Cancer Research Fund	87	173
0590	Veterans' Debenture Revenue Fund	315	323
0592	Veterans' Farm and Home Building Fund of 1943	316	324
0593	Coastal Access Account	92	178
0597	High Technology Theft Apprehension and Prosecution Program Trust Fund	363	391
0600	Vending Stand Fund	376	404
0601	Department of Agriculture Building Fund	327	335
0602	Architecture Revolving Fund	326	334
0604	Armory Fund	326	334
0606	Charter School Revolving Loan Fund	327	335
0610	Orientation Center for the Blind Trust Fund	368	396
0612	Sacramento City Financing Authority Fund	371	399
0615	State Peace Officers' and Firefighters' Defined Contribution Plan Fund	373	401
0617	State Water Pollution Control Revolving Fund	331	339
0620	Child Care Facilities Revolving Fund	311	319
0621	California Veterans Memorial Registry Fund	357	385
0623	California Children and Families Trust Fund	81	167
0625	Administration Account (Trust and Agency Funds - Federal)	298	304
0626	Water System Reliability Account	302	308
0628	Small System Technical Assistance Account	301	307
0629	Safe Drinking Water State Revolving Fund	314	322
0630	General Obligation Bond Expense Revolving Fund	328	336
0631	Mass Media Communications Account	83	169
0634	Education Account	82	168
0636	Child Care Account	82	168
0637	Research and Development Account	83	169

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0638	Administration Account (in California Children and Families Trust Fund)	81	167
0639	Unallocated Account (in California Children and Families Trust Fund)	83	169
0641	Domestic Violence Restraining Order Reimbursement Fund	361	389
0642	Domestic Violence Training and Education Fund	98	184
0643	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund	153	239
0648	Mobilehome-Manufactured Home Revolving Fund	126	212
0649	California Infrastructure and Economic Development Bank Fund	310	318
0652	Old Age and Survivors' Insurance Revolving Fund	329	337
0653	Seismic Retrofit Bond Fund of 1996	267	291
0658	Higher Education Capital Outlay Bond Fund of 1996	251	275
0660	Public Buildings Construction Fund	329	337
0661	Public School District Organization Revolving Fund	330	338
0665	Rehabilitation Revolving Loan Guarantee Fund	330	338
0666	Service Revolving Fund	331	339
0668	Public Buildings Construction Fund Subaccount	330	338
0671	Rural Health Services Account	330	338
0672	Child Health and Disability Prevention Treatment Account	360	388
0673	Passenger Equipment Acquisition Fund	329	337
0675	State Payroll Revolving Fund	331	339
0678	Prison Industries Revolving Fund	329	337
0679	State Water Quality Control Fund	332	340
0681	Surplus Money Investment Fund	332	340
0682	Inmate and Ward Construction Revolving Account	329	337
0687	Donated Food Revolving Fund	327	335
0690	Employment Development Department Building Fund	361	389
0691	Water Resources Revolving Fund	333	341
0696	Welfare Advance Fund	333	341
0698	Home Purchase Assistance Fund	363	391
0701	Veterans' Home Fund	269	293
0702	Consumer Affairs Fund	93	179
0703	Clean Air and Transportation Improvement Fund	250	274
0704	Accountancy Fund	74	160
0705	Higher Education Capital Outlay Bond Fund of 1992	251	275
0706	California Architects Board Fund	79	165
0707	California Safe Drinking Water Fund	249	273
0714	Roberti Affordable Housing Fund	259	283
0717	Cemetery Fund	88	174
0720	Lake Tahoe Acquisitions Fund	257	281
0721	Parkland Fund of 1980	257	281
0730	State Coastal Conservancy Fund of 1984	268	292
0735	Contractors' License Fund	93	179
0737	State Clean Water and Water Conservation Fund	267	291
0739	State School Building Aid Fund	331	339
0740	State Clean Water Bond Fund of 1984	268	292
0741	State Dentistry Fund	145	231
0742	State, Urban, and Coastal Park Fund	269	293
0744	Water Conservation and Water Quality Bond Fund of 1986	270	294
0745	School Facilities Bond Act of June 1992	268	292
0746	Prison Construction Fund of 1986	258	282
0747	Prison Construction Fund of 1988	259	283
0748	Fish and Wildlife Habitat Enhancement Fund	251	275
0749	Refunding Escrow Fund	370	398
0750	State Funeral Directors and Embalmers Fund	145	231
0751	Prison Construction Bond Fund of 1990	258	282
0752	Home Furnishings and Thermal Insulation Fund	111	197

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0755	Licensed Midwifery Fund	115	201
0756	Passenger Rail Bond Fund of 1990	258	282
0757	California Board of Architectural Examiners - Landscape Architects Fund	81	167
0758	Contingent Fund of the Medical Board of California	93	179
0759	Physical Therapy Fund	131	217
0761	Board of Registered Nursing Fund	78	164
0763	Optometry Fund	130	216
0764	Clean Water and Water Reclamation Fund of 1988	250	274
0767	Pharmacy Board Contingent Fund	131	217
0768	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990	251	275
0769	Private Investigator Fund	133	219
0770	Professional Engineers' and Land Surveyors' Fund	133	219
0771	Court Reporters Fund	94	180
0773	Behavioral Science Examiners Fund	77	163
0775	Structural Pest Control Fund	148	234
0777	Veterinary Medical Board Contingent Fund	155	241
0779	Vocational Nursing and Psychiatric Technicians Fund	155	241
0780	Psychiatric Technicians Account	155	241
0784	Student Loan Operating Fund	375	403
0785	Higher Education Capital Outlay Bond Fund of 1988	251	275
0786	California Wildlife, Coastal, and Park Land Conservation Fund of 1988	249	273
0788	California Earthquake Safety and Housing Rehabilitation Account	257	281
0790	Water Conservation Fund of 1988	270	294
0791	Higher Education Capital Outlay Bond Fund of June 1990	251	275
0793	California Safe Drinking Water Fund of 1988	249	273
0794	California Library Construction and Renovation Fund	248	272
0803	State Children's Trust Fund	373	401
0812	Reader Employment Fund	369	397
0813	Self-Help Housing Fund	372	400
0814	California State Lottery Education Fund	356	384
0815	Judges' Retirement Fund	344	346
0816	Audit Repayment Trust Fund	351	379
0820	Legislators' Retirement Fund	345	347
0821	Flexelect Benefit Fund	362	390
0822	Public Employees' Health Care Fund	369	397
0823	California Alzheimer's Disease and Related Disorders Research Fund	351	379
0827	Milk Producers Security Trust Fund	367	395
0829	Health Professions Education Fund	363	391
0830	Public Employees' Retirement Fund	345	347
0831	California State Lottery Education Fund - California Youth Authority	356	384
0833	Annuity Health Care Coverage Fund	351	379
0834	Medi-Cal Inpatient Payment Adjustment Fund	366	394
0835	Teachers' Retirement Fund	345	347
0839	California State University Lottery Education Fund	357	385
0840	California Motorcyclist Safety Fund	355	383
0843	California Housing Trust Fund	354	382
0846	Public Awards Fund	369	397
0848	California Health Care for the Indigent Program Account	360	388
0849	Replacement Benefit Custodial Fund	345	347
0853	Petroleum Violation Escrow Account	299	305
0854	Katz Schoolbus Fund	299	305
0858	Recreational Trails Fund	300	306
0863	State Child Care Capital Outlay Fund	301	307
0864	Lake Tahoe Assistance Fund	299	305
0865	Mental Health Managed Care Deposit Fund	367	395

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0867	California Farmland Conservancy Program Fund	353	381
0869	Consolidated Work Program Fund	298	304
0870	Unemployment Administration Fund	301	307
0871	Unemployment Fund	301	307
0872	State Hospital Account	366	394
0873	Institutions for Mental Disease Account	366	394
0874	United States Flood Control Receipts Fund	301	307
0877	DMV Local Agency Collection Fund	361	389
0878	United States Forest Reserve Fund	301	307
0881	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account	362	390
0882	United States Grazing Fees Fund	301	307
0884	Judges' Retirement System II Fund	344	346
0885	Public Employees' Deferred Compensation Fund	369	397
0886	California Seniors Special Fund	356	384
0890	Federal Trust Fund	299	305
0902	California State Mining and Mineral Museum Fund	357	385
0903	State Penalty Fund	373	401
0904	California Health Facilities Financing Authority Fund	354	382
0908	School Employees Fund	371	399
0909	Community College Fund for Instructional Improvement	359	387
0910	Condemnation Deposits Fund	359	387
0911	Educational Facilities Authority Fund	361	389
0912	Health Care Deposit Fund	363	391
0913	Industrial Relations Unpaid Wage Fund	364	392
0914	Bay Fill Clean-Up and Abatement Fund	351	379
0915	Deferred Compensation Plan Fund	360	388
0916	California Housing Loan Insurance Fund	354	382
0917	Inmate Welfare Fund	364	392
0918	Small Business Expansion Fund	372	400
0920	Litigation Deposits Fund	365	393
0924	Local Agency Investment Fund	365	393
0925	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund	352	380
0927	Joe Serna, Jr. Farmworker Housing Grant Fund	365	393
0928	Forest Resources Improvement Fund	362	390
0929	Housing Rehabilitation Loan Fund	364	392
0930	Pollution Control Financing Authority Fund	368	396
0932	Trial Court Trust Fund	152	238
0933	Managed Care Fund	124	210
0938	Rental Housing Construction Fund	370	398
0939	Nutrition Reserve Fund	367	395
0940	Bosco-Keene Renewable Resources Investment Fund	351	379
0941	Santa Monica Mountains Conservancy Fund	371	399
0942	Special Deposit Fund	372	400
0943	Land Bank Fund	365	393
0945	California Breast Cancer Research Fund	351	379
0947	California State University Special Projects Fund	357	385
0948	California State University Trust Fund	357	385
0950	Public Employees' Contingency Reserve Fund	369	397
0952	State Park Contingent Fund	373	401
0954	Student Loan Authority Fund	375	403
0955	State Instructional Materials Fund	373	401
0956	State School Site Utilization Fund	374	402
0960	Student Tuition Recovery Fund	375	403
0961	State School Deferred Maintenance Fund	374	402
0962	Volunteer Firefighters' Length of Service Award Fund	377	405

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0965	Timber Tax Fund	375	403
0969	Public Safety Account	365	393
0970	Unclaimed Property Fund	376	404
0972	Manufactured Home Recovery Fund	365	393
0974	California Peace Officer Memorial Foundation Fund	355	383
0977	Resident-Run Housing Revolving Fund	370	398
0979	California Firefighters' Memorial Fund	353	381
0980	Predevelopment Loan Fund	368	396
0982	California Urban Waterfront Area Restoration Fund	357	385
0983	California Fund for Senior Citizens	353	381
0984	Rural Community Facility Grant Fund	370	398
0985	Emergency Housing and Assistance Fund	361	389
0990	Non-Treasury Trust Funds	367	395
1003	Cleanup Loans and Environmental Assistance to Neighborhoods Account	33	45
1006	Rural CUPA Reimbursement Account	39	51
1008	Firearms Safety and Enforcement Special Fund	105	191
1010	Natural Heritage Preservation Tax Credit Reimbursement Account	38	50
1017	Umbilical Cord Blood Collection Program Fund	152	238
1018	Lake Tahoe Science and Lake Improvement Account	37	49
2500	Pedestrian Safety Account	65	69
2501	Local Transportation Loan Account	65	69
3001	Public Beach Restoration Fund	134	220
3002	Electrician Certification Fund	99	185
3004	Garment Industry Regulations Fund	108	194
3007	Traffic Congestion Relief Fund	150	236
3008	Transportation Investment Fund	151	237
3010	Pierce's Disease Management Account	132	218
3013	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund	81	167
3015	Gas Consumption Surcharge Fund	108	194
3016	Missing Persons DNA Database Fund	126	212
3017	Occupational Therapy Fund	128	214
3018	Drug and Device Safety Fund	99	185
3019	Substance Abuse Treatment Trust Fund	148	234
3020	Tobacco Settlement Fund	150	236
3021	Agricultural Biomass Utilization Account	95	181
3022	Apprenticeship Training Contribution Fund	76	162
3023	WIC Manufacturer Rebate Fund	377	405
3024	Rigid Container Account	139	225
3025	Abandoned Mine Reclamation and Minerals Fund Subaccount	125	211
3027	Trauma Care Fund	151	237
3030	Workers' Occupational Safety and Health Education Fund	158	244
3033	California Memorial Scholarship Fund	86	172
3034	Antiterrorism Fund	76	162
3035	Environmental Quality Assessment Fund	103	189
3036	Alcohol Beverage Control Fund (Other Governmental Cost Fund)	75	161
3037	State Court Facilities Construction Fund	144	230
3039	Dentally Underserved Account	145	231
3042	Victims of Corporate Fraud Compensation Fund	155	241
3046	Oil, Gas, and Geothermal Administrative Fund	129	215
3053	Public Rights Law Enforcement Special Fund	135	221
3054	Health Care Benefits Fund	110	196
3055	County Health Initiative Matching Fund	360	388
3056	Safe Drinking Water and Toxic Enforcement Fund	139	225
3057	Dam Safety Fund	95	181
3058	Water Rights Fund	156	242

Fund No.	Fund Name	Balance Sheet	Statement of Operations
3059	Fiscal Recovery Fund	106	192
3060	Appellate Court Trust Fund	76	162
3062	Energy Facility License and Compliance Fund	101	187
3063	State Responsibility Area Fire Prevention Fund	147	233
3064	Mental Health Practitioner Education Fund	125	211
3065	Electronic Waste Recovery and Recycling Account	113	199
3066	Court Facilities Trust Fund	93	179
3067	Cigarette and Tobacco Products Compliance Fund	89	175
3068	Vocational Nurse Education Fund	155	241
3069	Naturopathic Doctor's Fund	127	213
3070	Nontoxic Dry Cleaning Incentive Trust Fund	127	213
3071	Car Wash Worker Restitution Fund	87	173
3072	Car Wash Worker Fund	87	173
3074	Medical Marijuana Program Fund	124	210
3075	Unlawful Sales Reduction Fund	153	239
3078	Labor and Workforce Development Fund	114	200
3079	Children's Medical Services Rebate Fund	89	175
3080	AIDS Drug Assistance Program Rebate Fund	75	161
3081	Cannery Inspection Fund	87	173
3082	School Facilities Emergency Repair Account	141	227
3083	Welcome Center Fund	157	243
3084	State Certified Unified Program Agency Account	40	52
3085	Mental Health Services Fund	125	211
3086	DNA Identification Fund	98	184
3087	Unfair Competition Law Fund	153	239
3088	Registry of Charitable Trusts Fund	137	223
3089	Public Utilities Commission Ratepayer Advocate Account	135	221
3090	Deficit Recovery Bond Retirement Sinking Fund Subaccount	95	181
3091	Certified Access Specialist Fund	88	174
3093	Transportation Deferred Investment Fund	151	237
3095	Film Promotion and Marketing Fund	105	191
3096	Nondesignated Public Hospital Supplemental Fund	127	213
3097	Private Hospital Supplemental Fund	133	219
3098	State Department of Public Health Licensing and Certification Program Fund	145	231
3099	Mental Health Facility Licensing Fund	125	211
3100	Department of Water Resources Electric Power Fund	312	320
3101	Analytical Laboratory Account	96	182
3102	Acute Orphan Well Account	129	215
3103	Hatchery and Inland Fisheries Fund	109	195
3104	Coastal Wetlands Fund	359	387
3107	Transportation Debt Service Fund	151	237
3108	Professional Fiduciary Fund	133	219
3109	Natural Gas Subaccount	135	221
3110	Gambling Addiction Program Fund	107	193
3111	Retail Food Safety and Defense Fund	139	225
3112	Equality in Prevention and Services for Domestic Abuse Fund	103	189
3113	Residential and Outpatient Program Licensing Fund	138	224
3114	Birth Defects Monitoring Program Fund	77	163
3115	Youthful Offender Block Grant Fund	158	244
3117	Alternative and Renewable Fuel and Vehicle Technology Fund	75	161
3119	Air Quality Improvement Fund	75	161
3120	State Fire Marshal Fireworks Enforcement and Disposal Fund	145	231
3121	Occupational Safety and Health Fund	128	214
3122	Enhanced Fleet Modernization Subaccount	111	197
3123	Coastal Act Services Fund	92	178

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3132	Charity Bingo Mitigation Fund	89	175
3133	Managed Care Administrative Fines and Penalties Fund	123	209
3134	School District Account	153	239
3136	Foreclosure Consultant Regulation Fund	107	193
3137	Emergency Medical Technician Certification Fund	101	187
3138	Immediate and Critical Needs Account	144	230
3139	Specialized License Plate Fund	143	229
3140	State Dental Hygiene Fund	145	231
3141	California Advanced Services Fund	79	165
3142	State Dental Assistant Fund	144	230
3144	Building Standards Administration Special Revolving Fund	79	165
3145	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund	153	239
3147	State Water Pollution Control Revolving Fund Small Community Grant Fund	147	233
3149	Local Safety and Protection Account	67	71
3150	State Public Works Enforcement Fund	147	233
3151	Internal Health Information Integrity Quality Improvement Account	114	200
3152	Labor Enforcement and Compliance Fund	114	200
3153	Horse Racing Fund	111	197
3155	Lead-Related Construction Fund	115	201
3156	Children's Health and Human Services Special Fund	89	175
3157	Recreational Health Fund	137	223
3158	Hospital Quality Assurance Revenue Fund	111	197
3160	Wastewater Operator Certification Fund	156	242
3163	California Health Information Technology and Exchange Fund	85	171
3164	Renewable Energy Resources Development Fee Trust Fund	138	224
3165	Enterprise Zone Fund	102	188
3167	Skilled Nursing Facility Quality and Accountability Special Fund	142	228
3168	Emergency Medical Air Transportation Act Fund	101	187
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3171	Local Revenue Fund 2011	120	206
3172	Public Hospital Investment, Improvement, and Incentive Fund	134	220
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3200	CalWORKS Maintenance of Effort Subaccount	115	201
3201	Low Income Health Program MCE Out-of-Network Emergency Care Services Fund	123	209
3202	Architectural Paint Stewardship Account	113	199
3204	Entertainment Work Permit Fund	102	188
3207	Education Protection Account	35	47
3209	Office of Patient Advocate Trust Fund	129	215
3210	Davis-Dowlig Account	95	181
3211	Electric Program Investment Charge Fund	99	185
3212	Timber Regulation and Forest Restoration Fund	149	235
3213	Long-Term Care Quality Assurance Fund	123	209
3214	Support Services Account	123	209
3215	Law Enforcement Services Account	119	205
3216	Protective Services Subaccount	123	209
3217	Behavioral Health Subaccount	122	208
3218	Support Services Growth Subaccount	122	208
3220	Law Enforcement Services Growth Subaccount	121	207
3221	Trial Court Security Subaccount	120	206
3222	Enhancing Law Enforcement Activities Subaccount	119	205
3223	Community Corrections Subaccount	118	204
3224	District Attorney and Public Defender Subaccount	119	205

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3226	Juvenile Reentry Grant Special Account	119	205
3227	Youthful Offender Block Grant Special Account	119	205
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3229	Sales and Use Tax Growth Account	121	207
3230	Juvenile Justice Growth Special Account	121	207
3231	Enhancing Law Enforcement Activities Growth Special Account	119	205
3232	District Attorney and Public Defender Growth Special Account	121	207
3233	Community Corrections Growth Special Account	121	207
3234	Trial Court Security Growth Special Account	121	207
3235	Behavioral Health Services Growth Special Account	121	207
3236	Protective Services Growth Special Account	122	208
3237	Cost of Implementation Account	75	161
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3239	Women and Children's Residential Treatment Services Special Account	123	209
3240	Secondhand Dealer and Pawnbroker Fund	141	227
3242	Child Performer Services Permit Fund	89	175
3244	Political Disclosure, Accountability, Transparency, and Access Fund	132	218
3245	Disability Access and Education Revolving Fund	97	183
3246	Fair Employment and Housing Enforcement and Litigation Fund	105	191
3248	Family Support Subaccount	116	202
3249	Child Poverty and Family Supplemental Support Subaccount	115	201
3252	CURES Fund	95	181
3254	Business Programs Modernization Fund	79	165
3259	Recidivism Reduction Fund	137	223
6000	California Public Library Construction and Renovation Fund	249	273
6001	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	265	289
6002	Flood Protection Account	264	288
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6005	Flood Protection Corridor Subaccount	264	288
6006	Flood Control Subventions Subaccount	264	288
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6010	Yuba Feather Flood Protection Subaccount	265	289
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6021	Wastewater Construction Grant Subaccount	263	287
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6028	Higher Education Capital Outlay Bond Fund of 2002	252	276
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6031	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002	271	295
6032	Voting Modernization Fund	270	294
6036	State School Facilities Fund of 2002	269	293
6037	Housing and Emergency Shelter Trust Fund	255	279
6038	Building Equity and Growth in Neighborhoods (BEGIN) Fund	256	280

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6046	Children's Hospital Fund	250	274
6047	California Stem Cell Research and Cures Fund	249	273
6048	University Capital Outlay Bond Fund of 2006	269	293
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6052	Disaster Preparedness and Flood Prevention Bond Fund of 2006	251	275
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6079	Children's Hospital Bond Act Fund	249	273
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7500	Public Water System Fund	300	306
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7503	Health Care Support Fund	299	305
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8000	Charter School Security Fund	358	386
8001	Teachers' Health Benefits Fund	345	347
8004	Child Support Collections Recovery Fund	358	386
8005	Teachers' Replacement Benefits Program Fund	345	347
8008	State Employees' Pretax Parking Fund	373	401
8009	Agricultural Employee Relief Fund	350	378
8011	Oak Woodlands Conservation Fund	367	395
8013	Environmental Enforcement and Training Account	362	390
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8017	California Missions Foundation Fund	355	383
8018	Salton Sea Restoration Fund	371	399
8020	Environmental Education Account	361	389
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8080	Clean Energy Job Creation Fund	91	177
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