

State of California
Budgetary/Legal Basis
Annual Report

For the Fiscal Year Ended June 30, 2015



BETTY T. YEE

California State Controller's Office



BETTY T. YEE
California State Controller



BETTY T. YEE
California State Controller

March 30, 2016

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, 2015. 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 2016-17 *Governor's Budget* should reconcile with this report.

Major highlights of this report include the following:

- General Fund revenues increased by 12.3%, from \$102.4 billion in fiscal year 2013-14 to \$115.0 billion in fiscal year 2014-15. This \$12.6 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 of 2012), a measure that changed 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 over seven years for California residents with annual incomes of more than \$250,000, from January 1, 2012, through December 31, 2018. 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 17.5%, from \$98.0 billion in fiscal year 2013-14 to \$115.1 billion in fiscal year 2014-15. This \$17.1 billion increase in expenditures primarily is due to increases in programs cost for education, health and human services, and other general government.

Consistent with savings measures implemented in fiscal year 2009-10, in order to reduce the General Fund operating expenditures for fiscal year 2013-14, Executive Order 14/15-A deferred June 2014 payroll expenditures in the amount of \$949 million to fiscal year 2014-15. For the current fiscal year, Executive Order 15/16-A deferred June 2015 payroll expenditures of \$1.0 billion to fiscal year 2015-16. This action resulted in a reduction of operating expenditures of \$77 million for fiscal year 2014-15 due to the difference between June 2014 and June 2015 payroll expenditures.

- The General Fund's ending fund balance decreased from approximately \$8.4 billion in fiscal year 2013-14 to \$6.5 billion in fiscal year 2014-15. The \$6.5 billion fund balance includes \$1.0 billion in deferred payroll, \$2.1 billion in reserves, and \$3.4 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 in the United States, 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 extend my appreciation to State departments for their efforts to submit timely reports. I also am grateful to my staff for their dedicated efforts and professionalism.

Sincerely,

Original signed by:

BETTY T. YEE

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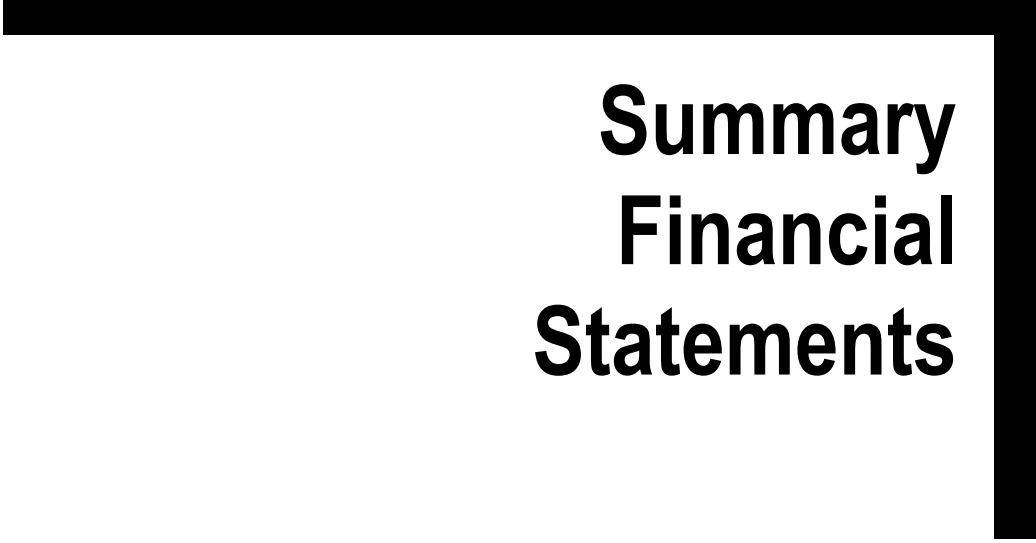
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Combined Statements

Combined Balance Sheet

All Fund Types

June 30, 2015

(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	\$ 3,240,595	\$ 1,761,746	\$ 2,138,782	\$ 186,350
PMIA Loans Receivable	—	11,937	11,593	30
Deposits in Surplus Money Investment Fund	—	408,546	6,893	3,258,922
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	289,240	91,601	12,769,309	592,167
Due From Other Funds	11,362,189	2,534,043	266,625	2,165,872
Due From Other Governments	238,934	6,058	—	7,696
Prepaid Expenses	378,502	771	—	37,775
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	65,101	—	—	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	21	—	—	94
Total Assets	\$ 15,574,582	\$ 4,814,702	\$ 15,193,202	\$ 6,285,006
LIABILITIES				
Accounts Payable	\$ 1,670,004	\$ 78,032	\$ 17,193	\$ 171,391
Benefits Payable	—	—	—	—
Due To Other Funds	1,679,594	31,011	11,667,595	3,482,467
Due To Other Governments	5,651,879	10,566	1,919,807	223,332
Accrued Interest Payable	—	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	17,078	14,428	898	146,699
Deposits	20	—	—	3,148
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	4,100
Interfund Loans Payable	—	—	—	—
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	96,217	2,419,817	1,587,709	92,868
Total Liabilities	9,114,792	2,553,854	15,193,202	4,124,005
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Employees' Pension Benefits	—	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	1,145,131	155,449	—	3,946,184
Reserved for Deposits	—	—	—	—
Special Fund for Economic Uncertainties	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	2,054,914	—	302,427
Unreserved-Undesignated	3,322,434	(107,244)	—	(2,533,616)
Total Fund Balance (Deficit) - Unadjusted	4,467,565	2,103,119	—	1,714,995
Adjustments to Fund Balance				
Deferred Payroll	1,025,563	25,584	—	302,281
Reserved for Encumbrances	966,662	132,145	—	143,725
Total Fund Balance (Deficit) - Adjusted	6,459,790	2,260,848	—	2,161,001
Total Liabilities, Reserves, and Fund Balance	\$ 15,574,582	\$ 4,814,702	\$ 15,193,202	\$ 6,285,006

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			
\$ 2,389,644	\$ 6,589	\$ 490,623	\$ 617,202	\$ 36,363,837	\$ 1,072,020	\$ 28,508,864	\$ 76,776,252	
14,990	31	1,947	685	250,057	4	150,674	441,948	
9,883,145	2,453,722	11,650	7,066,419	4,284,582	1,807,992	5,258,483	34,440,354	
—	—	11,643	—	—	—	—	11,643	
1,054,735	14,216	933,207	1,553,100	25,240	31,385,146	858,365	49,566,326	
7,201,023	1,260,737	757,842	133,340	1,357,530	55,954	1,693,299	28,788,454	
67,295	7,001	12,461,672	67,237	365,776	3,481	32,677	13,257,827	
8,224	—	132,164	6,248	19,763	1,046	42,091	626,584	
—	—	—	15,101	78,689	—	3,303	97,093	
—	—	—	22,510,126	1,781,970	535,620,673	27,290,091	587,202,860	
6,102	—	—	4,622,241	7,639,712	—	284,737	12,653,993	
—	—	—	—	—	—	—	—	
—	—	113,882	6,663,269	3,802,819	562,951	1,670,675	12,813,596	
—	—	169,052	243,807	147,179	369,112	32,020	961,170	
—	—	(282,933)	(2,899,572)	(820,351)	—	(1,701,695)	(5,704,551)	
—	—	—	—	—	—	45,726,813	45,726,813	
—	15,218,221	—	428,610	—	—	—	15,646,831	
—	14,294,950	—	1,582,855	—	—	—	15,877,805	
—	—	—	(2,011,465)	—	—	—	(2,011,465)	
—	—	—	2,434,078	—	—	3,825,557	6,259,635	
27	—	—	4,346,682	11,694	9	16,829	4,375,356	
\$ 20,625,185	\$ 33,255,467	\$ 14,800,749	\$ 47,379,963	\$ 55,308,497	\$ 570,878,388	\$ 113,692,783	\$ 897,808,524	
\$ 791,533	\$ 139,705	\$ 4,957,475	\$ 2,148,991	\$ 601,283	\$ 55,171,418	\$ 2,069,441	\$ 67,816,466	
—	—	—	723,328	—	—	—	723,328	
5,082,682	1,393,892	2,577,992	510,104	2,264,517	605,224	679,759	29,974,837	
3,151,346	55,759	6,057,346	71,916	53,210	1,184	1,090,299	18,286,644	
—	—	—	138,182	123,108	—	624	261,914	
—	—	—	69,007	—	—	—	69,007	
223,633	—	114,710	517,805	82,100	—	597,534	1,714,885	
19,841	—	—	1,308,945	38,328,096	—	584,528	40,244,578	
—	—	—	8,094	433,854	—	—	441,948	
—	—	7,863	—	94,517	—	—	106,480	
—	—	—	—	—	—	—	—	
—	—	—	54,580	23,394	427	242,729	321,130	
—	—	—	12,235,362	11,108,375	—	3,772,736	27,116,473	
30,855	—	35,270	12,260,783	148,309	19,493,118	3,353,611	39,518,557	
9,299,890	1,589,356	13,750,656	30,047,097	53,260,763	75,271,371	12,391,261	226,596,247	
—	—	—	—	110,722	—	—	110,722	
—	—	—	—	—	495,578,101	—	495,578,101	
5,394,918	13,694,867	—	—	—	—	—	24,336,549	
—	—	—	—	—	—	52,974,750	52,974,750	
—	—	—	—	—	—	—	—	
6,665,915	—	—	—	—	—	—	9,023,256	
(2,811,550)	12,007,311	904,579	17,254,928	1,882,697	—	48,190,188	78,109,727	
9,249,283	25,702,178	904,579	17,254,928	1,993,419	495,578,101	101,164,938	660,133,105	
189,463	13,011	145,514	77,938	54,315	28,916	136,584	1,999,169	
1,886,549	5,950,922	—	—	—	—	—	9,080,003	
11,325,295	31,666,111	1,050,093	17,332,866	2,047,734	495,607,017	101,301,522	671,212,277	
\$ 20,625,185	\$ 33,255,467	\$ 14,800,749	\$ 47,379,963	\$ 55,308,497	\$ 570,878,388	\$ 113,692,783	\$ 897,808,524	

Combined Statement of Operations

All Fund Types

Year Ended June 30, 2015

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	Special Fund Types		
		General Fund Special Accounts	Feeder Funds	Transportation Funds
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,409,889	\$ 607,079	\$ —	\$ 1,334,977
ADDITIONS				
Revenues	114,984,932	574,208	14,763,467	10,549,655
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	—	—	113,375,442	—
Sales Tax Collected for Local Government	—	—	11,995,638	—
Transfers From Other Funds	420,981	1,735,252	—	14,930,674
Bonds Authorized	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	301,428	635	295,317	61,708
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	277,178	11,142,204	161,245	8,952,326
Total Additions	115,984,519	13,452,299	140,591,109	34,494,363
DEDUCTIONS				
Appropriation Expenditures				
State Operations	29,863,309	536,734	160,969	5,469,170
Local Assistance	85,109,388	95,670	—	2,430,975
Capital Outlay	167,874	(114)	—	325,675
Total Appropriation Expenditures	115,140,571	632,290	160,969	8,225,820
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	—	—	113,375,442	—
Distribution of Local Sales Tax Collections	—	—	11,995,638	—
Transfers To Other Funds	2,656,548	46,924	14,750,142	15,961,063
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	137,499	(10,484)	—	536,895
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	11,129,800	308,918	8,944,561
Total Deductions	117,934,618	11,798,530	140,591,109	33,668,339
FUND BALANCE (DEFICIT), ENDING	\$ 6,459,790	\$ 2,260,848	\$ —	\$ 2,161,001

* 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	
\$ 8,863,146	\$ 29,017,435	\$ 1,144,036	\$ 16,288,253	\$ 2,079,800	\$494,014,479	\$ 96,483,381	\$658,242,475
20,827,565	—	—	—	—	—	—	161,699,827
—	670	7,656,450	16,192,740	3,005,022	—	88,756,115	115,610,997
—	—	77,131,605	—	—	—	2,466,026	79,597,631
—	—	—	—	—	13,761,244	4,154,590	17,915,834
—	15,283	(87)	965,763	1,790	16,121,514	125,233	17,229,496
—	—	—	—	—	—	—	—
—	—	—	—	—	—	41,574,620	41,574,620
—	—	—	—	—	6,260,246	—	6,260,246
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	113,375,442
—	—	—	—	—	—	—	11,995,638
36,549,938	3,031,979	12,210,231	339,721	112,881	177,391	5,102,749	74,611,797
—	7,120,000	—	—	—	—	—	7,120,000
—	—	—	—	—	—	—	—
234,131	54	(88,494)	(176,657)	(99,957)	(906,734)	66,391	(312,178)
—	—	—	4	9,807	—	(344,535)	(334,724)
103,397	29,182	897	1,080,417	277,605	1,453,292	4,888,469	28,366,212
57,715,031	10,197,168	96,910,602	18,401,988	3,307,148	36,866,953	146,789,658	674,710,838
7,244,813	—	—	—	—	—	—	43,274,995
23,785,299	—	—	—	—	—	—	111,421,332
451,970	—	—	—	—	—	—	945,405
31,482,082	—	—	—	—	—	—	155,641,732
—	4,575,467	82,642,533	14,563,795	2,515,615	—	102,379,496	206,676,906
—	—	—	—	—	—	38,631,825	38,631,825
—	—	—	—	—	—	—	—
—	—	—	—	—	3,325,884	—	3,325,884
—	—	—	—	—	330,158	—	330,158
—	—	—	—	—	—	—	—
—	—	—	—	—	31,622,354	—	31,622,354
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	113,375,442
—	—	—	—	—	—	—	11,995,638
23,631,654	3,010,781	14,355,433	1,451,471	53,803	—	980,628	76,898,447
—	—	—	303,826	—	—	—	303,826
—	—	—	706,131	—	—	—	706,131
—	—	—	—	—	—	—	—
139,146	(37,756)	(2,873)	(297)	97,189	(5,391)	(46,737)	807,191
—	—	—	327,364	46,198	—	9,603	383,165
—	—	9,452	5,085	626,409	1,410	16,702	21,042,337
55,252,882	7,548,492	97,004,545	17,357,375	3,339,214	35,274,415	141,971,517	661,741,036
\$ 11,325,295	\$ 31,666,111	\$ 1,050,093	\$ 17,332,866	\$ 2,047,734	\$495,607,017	\$101,301,522	\$671,212,277

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Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2015

(Amounts in thousands)

	General Fund		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 357,373	\$ 366,901	\$ (9,528)
Corporation Tax	9,908,607	9,617,712	290,895
Cigarette Tax	86,317	84,343	1,974
Horse Racing Revenues	1,136	1,021	115
Inheritance, Estate, and Gift Taxes	—	—	—
Insurance Gross Premiums Tax	2,444,573	2,490,301	(45,728)
Trailer Coach License (In-Lieu) Fees	21,301	758	20,543
Motor Vehicle License (In-Lieu) Fees	148	—	148
Motor Vehicle Fuel Tax – Gasoline	—	—	—
Motor Vehicle Fuel Tax – Diesel	—	—	—
Motor Vehicle Registration and Other Fees	—	—	—
Personal Income Tax	76,862,208	71,698,570	5,163,638
Retail Sales and Use Tax	23,667,703	23,438,344	229,359
Retail Sales and Use Tax – Realignment	—	—	—
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Oil Severance Tax	—	—	—
Total Major Taxes and Licenses	113,349,366	107,697,950	5,651,416
MINOR REVENUES	1,635,566	1,952,352	(316,786)
TOTAL, ALL REVENUES	\$ 114,984,932	\$ 109,650,302	\$ 5,334,630

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 357,373	\$ 366,901	\$ (9,528)
—	—	—	9,908,607	9,617,712	290,895
747,670	707,487	40,183	833,987	791,830	42,157
13,081	13,962	(881)	14,217	14,983	(766)
—	—	—	—	—	—
1,464,288	—	1,464,288	3,908,861	2,490,301	1,418,560
1,888	1,888	—	23,189	2,646	20,543
2,296,766	2,195,293	101,473	2,296,914	2,195,293	101,621
5,348,064	5,307,177	40,887	5,348,064	5,307,177	40,887
365,634	369,467	(3,833)	365,634	369,467	(3,833)
4,201,852	4,153,624	48,228	4,201,852	4,153,624	48,228
1,366,605	1,802,000	(435,395)	78,228,813	73,500,570	4,728,243
9,999,833	2,046,346	7,953,487	33,667,536	25,484,690	8,182,846
3,179,652	9,412,878	(6,233,226)	3,179,652	9,412,878	(6,233,226)
1,583,880	1,593,000	(9,120)	1,583,880	1,593,000	(9,120)
—	—	—	—	—	—
30,569,213	27,603,122	2,966,091	143,918,579	135,301,072	8,617,507
16,145,682	20,581,495	(4,435,813)	17,781,248	22,533,847	(4,752,599)
\$ 46,714,895	\$ 48,184,617	\$ (1,469,722)	\$ 161,699,827	\$ 157,834,919	\$ 3,864,908

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2015

(Amounts in thousands)

	General Fund		
	Actual	Budgeted	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, Executive			
Legislative	\$ 347,432	\$ 347,432	\$ —
Judicial	1,684,034	1,693,726	9,692
Executive	859,910	912,912	53,002
State and Consumer Services *	15,872	17,004	1,132
Business, Transportation, and Housing			
Business and Housing *	8,710	8,728	18
Transportation	83,460	83,460	—
Resources	1,414,344	1,632,106	217,762
Environmental Protection	66,547	71,836	5,289
Health and Human Services	29,207,947	30,133,077	925,130
Corrections and Rehabilitation	9,786,848	9,913,266	126,418
Education			
Education K-12	48,953,341	48,957,601	4,260
Higher Education	12,619,188	12,696,755	77,567
Labor and Workforce Development	283,243	307,307	24,064
Government Operations *	751,438	741,854	(9,584)
General Government			
General Administration	1,463,861	1,527,451	63,590
Tax Relief	416,755	427,382	10,627
Shared Revenues	18,399	21,801	3,402
Debt Service	5,149,629	5,163,514	13,885
Other Statewide Expenditures	2,887,050	3,212,074	325,024
Expenditure Adjustment for Encumbrances	(126,381)	(126,381)	—
Credit for Overhead Services by General Fund	(603,707)	(603,707)	—
Statewide Indirect Cost Recoveries	(147,349)	(147,349)	—
TOTAL, ALL EXPENDITURES	\$ 115,140,571	\$ 116,991,849	\$ 1,851,278

* These functions are most impacted by the Governor's Reorganization Plan No. 2 of 2012.

Special Fund Types			Total		
Actual	Budgeted	Variance Favorable/ (Unfavorable)	Actual	Budgeted	Variance Favorable/ (Unfavorable)
\$ 412	\$ 412	\$ —	\$ 347,844	\$ 347,844	\$ —
1,855,967	2,130,140	274,173	3,540,001	3,823,866	283,865
983,342	1,098,398	115,056	1,843,252	2,011,310	168,058
653,001	705,693	52,692	668,873	722,697	53,824
206,425	210,915	4,490	215,135	219,643	4,508
7,306,907	8,156,246	849,339	7,390,367	8,239,706	849,339
2,935,891	3,072,777	136,886	4,350,235	4,704,883	354,648
1,093,138	1,157,168	64,030	1,159,685	1,229,004	69,319
20,721,740	20,869,163	147,423	49,929,687	51,002,240	1,072,553
54,558	101,352	46,794	9,841,406	10,014,618	173,212
(99,901)	(99,242)	659	48,853,440	48,858,359	4,919
39,255	47,045	7,790	12,658,443	12,743,800	85,357
489,804	508,335	18,531	773,047	815,642	42,595
194,810	206,990	12,180	946,248	948,844	2,596
1,416,440	1,545,387	128,947	2,880,301	3,072,838	192,537
—	—	—	416,755	427,382	10,627
1,860,963	1,960,963	100,000	1,879,362	1,982,764	103,402
1,290,365	1,291,341	976	6,439,994	6,454,855	14,861
4,050	235,144	231,094	2,891,100	3,447,218	556,118
(506,964)	(506,964)	—	(633,345)	(633,345)	—
958	958	—	(602,749)	(602,749)	—
—	—	—	(147,349)	(147,349)	—
\$ 40,501,161	\$ 42,692,221	\$ 2,191,060	\$ 155,641,732	\$ 159,684,070	\$ 4,042,338

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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 fiscal year ended June 30, 2015. 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 California 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 was reported and 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 comprising 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 Fund(s). The purpose of each fund classification is as follows:

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

Special Fund(s) are used to account for resources that legally are 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 money 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 of each year are included in the Due From Other Funds account(s). Resources and obligations remaining in any of these funds represent collections that were not available to the General Fund on June 30 of a given year.
- *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 money that is 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 primarily render services 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 funds, retirement allowances, and refunds to members.
- *Trust and Agency Funds – Other* are used to account for money 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 inter-fund 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.

In accordance with the Welfare and Institutions Code section 14159, commencing with fiscal year 2004-05, the following funds related to Medi-Cal services and fiscal intermediary and county administration costs are treated on a cash basis.

- General Fund (Fund 0001)
- Healthy Families Fund (Fund 0555)

- Medi-Cal Inpatient Adjustment Fund (Fund 0834)
- Mental Health Managed Care Deposit Fund (Fund 0865)
- Federal Trust Fund (Fund 0890)
- Health Care Deposit Fund (Fund 0912)
- Children's Medical Services Rebate Fund (Fund 3079)
- Nondesignated Public Hospital Supplemental Fund (Fund 3096)
- Private Hospital Supplemental Fund (Fund 3097)
- Children's Health and Human Services Special Fund (Fund 3156)
- Hospital Quality Assurance Revenue Fund (Fund 3158)
- Emergency Medical Air Transportation Act Fund (Fund 3168)
- Public Hospital Investment, Improvement, and Incentive Fund (Fund 3172)
- Low Income Health Program MCE Out-of-Network Emergency Care Services Fund (Fund 3201)
- Long-Term Care Quality Assurance Fund (Fund 3213)
- Demonstration Disproportionate Share Hospital Fund (Fund 7502)
- Health Care Support Fund (Fund 7503)
- Low Income Health Program Fund (Fund 8502)

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 legally are 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 legally are segregated for a specific future use.

Reserved for Deposits represents the balance of trust and agency funds outside of the State Treasury that accounts for money or property held by State agencies, which 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 money 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. As of June 30, 2015, the SFEU balance of \$449 million was added to the \$2.9 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 2015 payroll expenditures deferred to July 2015 for all State departments paid through the uniform payroll system. Executive Order E15/16-A was issued by the DOF, as authorized under Control Section 12.45 of the Budget Act of 2014 and pursuant to GC sections 12472.5 and 13302, to implement the deferral of June 2015 payroll expenditures for various governmental and nongovernmental cost funds. June 2015 payroll expenditures were realized in July 2015.

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, 2015. 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 2015-16 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 2014-15.

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 are 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 non-tax sources, such as bond proceeds and reasonable user charges or fees. The State appropriations limit also is 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 limits.

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 \$2.8 billion of short-term debt on September 23, 2014. As required by law, the RANs were repaid prior to June 30, 2015.

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 generally are available for expenditure or encumbrance either in the year appropriated or for a period of three years after the appropriation 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 mainly are 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, 2015, general obligation bonds outstanding in the amount of approximately \$3.1 billion 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, 2015, commercial paper notes of \$482 million were outstanding.

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

A. FI\$Cal Wave 1 Year-End Financial Reporting

The Financial Information System for California (FI\$Cal) is a business transformation project for State government in the areas of budgeting, accounting, procurement, and cash management. The project will prepare the State systems and workforce to function in an integrated financial management system environment.

July 2014 marked the launch of Wave 1 of the FI\$Cal Project for nine departments: Alcoholic Beverage Control Appeals Board (2120), Agriculture Labor Relations Board (7300), Department of Finance (8860), Department of Fair Employment and Housing (1700), San Francisco Bay Conservation and Development Commission (3820), Office of Environmental Health Hazard Assessment (3980), Department of Alcoholic and Beverage Control (2100), California State Summer School for the Arts (6255), and California Arts Council (8260).

Three of the nine departments' (Alcoholic Beverage Control Appeals Board, Agriculture Labor Relations Board, and Department of Finance) actual financial statement information are included in this publication. As the remaining six departments were unable to provide complete or accurate financial statements in a timely manner, the SCO used estimates for their financial statement information included in the publication.

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 over seven years for California residents with annual incomes

over \$250,000, retroactively 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, and continuing 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 multi-state 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 dollar fund balances except for two funds because of timing issues. Local Revenue Fund (0330) has a fund balance of \$10 million and Local Revenue Fund 2011 (3171) has a fund balance of \$32 million, resulting in a total ending fund balance of \$42 million in the Local Realignment funds for fiscal year 2014-15.

NOTE 5: REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

At year-end, State departments must prepare Report No. 14, Report of Accounts Outside the State Treasury, form STD. 445, as per State Administrative Manual (SAM) section 7975. The report must include information regarding any account outside of 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 of 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 SCO 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, 2015.
- Agencies with active accounts that have no remaining balance as of June 30, 2015.
- Agencies that have declared that they hold no accounts outside the State Treasury.



**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, 2015
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	Budget Stabilization Account (1011)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 16	\$ 537	\$ —	\$ 1,606,422
Deposits in Surplus Money Investment Fund	1,430	—	785	—
Receivables	—	—	—	—
Due From Other Funds	—	—	261	—
Due From Other Governments	314	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,760	\$ 537	\$ 1,046	\$ 1,606,422
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 225	\$ —
Due To Other Funds	940	—	1	—
Due To Other Governments	—	—	2	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	940	—	228	—
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	820	537	695	1,606,422
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	820	537	695	1,606,422
Adjustments to Fund Balance				
Deferred Payroll	—	—	109	—
Reserved for Encumbrances	—	—	14	—
Total Fund Balance (Deficit) - Adjusted	820	537	818	1,606,422
Total Liabilities and Fund Balance	\$ 1,760	\$ 537	\$ 1,046	\$ 1,606,422

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

California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	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)
\$ —	\$ —	\$ 83	\$ 4,003	\$ 737	\$ —	\$ —
196	—	—	—	17,447	—	—
—	—	34	—	467	—	—
—	2	30	—	4,258	—	—
—	—	—	—	1,392	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 196	\$ 2	\$ 147	\$ 4,003	\$ 24,301	\$ —	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	2	35	59	4,040	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2	35	59	4,040	—	—
—	—	—	79,187	—	22,247	—
196	—	82	—	16,512	—	—
—	—	—	(75,502)	—	(22,247)	—
196	—	82	3,685	16,512	—	—
—	—	30	—	943	—	—
—	—	—	259	2,806	—	—
196	—	112	3,944	20,261	—	—
\$ 196	\$ 2	\$ 147	\$ 4,003	\$ 24,301	\$ —	\$ —

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2015

(Amounts in thousands)

	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 15,960	\$ 1,161	\$ 1	\$ 3
Deposits in Surplus Money Investment Fund	—	2,521	1,733	2,006
Receivables	—	2,832	11	155
Due From Other Funds	591	1,410	56	152
Due From Other Governments	487	218	1	93
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 17,038	\$ 8,142	\$ 1,802	\$ 2,409
LIABILITIES				
Accounts Payable	\$ 1,948	\$ 720	\$ 2	\$ 22
Due To Other Funds	1,210	1,980	30	180
Due To Other Governments	8,449	10	—	1
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	11,607	2,710	32	203
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	12,061	—	—
Contingency Reserve for Economic Uncertainties	4,685	—	1,745	2,033
Unreserved-Undesignated	—	(9,495)	—	—
Total Fund Balance (Deficit) - Unadjusted	4,685	2,566	1,745	2,033
Adjustments to Fund Balance				
Deferred Payroll	591	1,394	24	144
Reserved for Encumbrances	155	1,472	1	29
Total Fund Balance (Deficit) - Adjusted	5,431	5,432	1,770	2,206
Total Liabilities and Fund Balance	\$ 17,038	\$ 8,142	\$ 1,802	\$ 2,409

Developmental Disabilities Services Account (0496)	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)
\$ 1	\$ 1,130	\$ 1	\$ 735	\$ 1	\$ 7	\$ —
146	10,089	—	38,583	2,909	1,985	2,354
—	1	—	39	—	—	—
—	516	—	26,942	1	33	10
—	135	83	—	—	—	—
—	—	—	87	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 147	\$ 11,871	\$ 84	\$ 66,386	\$ 2,911	\$ 2,025	\$ 2,364
\$ —	\$ —	\$ —	\$ 989	\$ —	\$ —	\$ —
—	750	—	678	—	39	13
—	—	—	—	—	—	—
—	2,291	—	398	—	—	—
—	—	—	—	—	—	—
—	—	—	4	—	—	—
—	3,041	—	2,069	—	39	13
—	—	—	13,640	—	—	—
147	8,391	84	27,052	2,911	1,943	1,612
—	—	—	—	—	—	—
147	8,391	84	40,692	2,911	1,943	1,612
—	439	—	4,295	—	32	9
—	—	—	19,330	—	11	730
147	8,830	84	64,317	2,911	1,986	2,351
\$ 147	\$ 11,871	\$ 84	\$ 66,386	\$ 2,911	\$ 2,025	\$ 2,364

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2015
(Amounts in thousands)

	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 854	\$ 45	\$ 61
Deposits in Surplus Money Investment Fund	246	—	32,060	3,355
Receivables	21	—	5,024	144
Due From Other Funds	—	17	4,524	8
Due From Other Governments	—	—	3,083	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 269	\$ 871	\$ 44,736	\$ 3,568
LIABILITIES				
Accounts Payable	\$ 98	\$ —	\$ 1,799	\$ 11
Due To Other Funds	—	—	30	27
Due To Other Governments	—	—	55	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	98	—	1,884	38
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	171	871	37,128	3,521
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	171	871	37,128	3,521
Adjustments to Fund Balance				
Deferred Payroll	—	—	2,181	7
Reserved for Encumbrances	—	—	3,543	2
Total Fund Balance (Deficit) - Adjusted	171	871	42,852	3,530
Total Liabilities and Fund Balance	\$ 269	\$ 871	\$ 44,736	\$ 3,568

Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)
			Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)		
\$ —	\$ 148	\$ 2	\$ 6	\$ —	\$ 1,169	\$ —
4,587	39,362	806	—	10,390	17,025	2,764
—	2	—	—	—	12,511	—
3	1,086	—	330	47	9,407	1
—	52	—	—	—	—	—
—	43	—	—	—	230	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,590	\$ 40,693	\$ 808	\$ 336	\$ 10,437	\$ 40,342	\$ 2,765
\$ 1	\$ 188	\$ —	\$ —	\$ 2	\$ 1,200	\$ 39
5	620	—	200	5	2,889	1
—	4	—	133	—	—	—
—	—	—	—	—	3,626	—
—	—	—	—	—	—	—
—	—	—	—	—	130	—
6	812	—	333	7	7,845	40
—	—	—	—	1,597	—	—
4,579	39,042	808	3	3,303	25,819	2,180
—	—	—	—	—	—	—
4,579	39,042	808	3	4,900	25,819	2,180
2	660	—	—	44	3,939	—
3	179	—	—	5,486	2,739	545
4,584	39,881	808	3	10,430	32,497	2,725
\$ 4,590	\$ 40,693	\$ 808	\$ 336	\$ 10,437	\$ 40,342	\$ 2,765

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2015

(Amounts in thousands)

	Lake Tahoe Science and Lake Improvement Account (1018)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1,323	\$ —	\$ 1	\$ 3,687
Deposits in Surplus Money Investment Fund	—	96	1,313	—
Receivables	—	—	—	4
Due From Other Funds	—	—	—	31
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,323	\$ 96	\$ 1,314	\$ 3,722
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—	1,628
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	—	1,628
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	954	96	1,314	2,067
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	954	96	1,314	2,067
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	27
Reserved for Encumbrances	369	—	—	—
Total Fund Balance (Deficit) - Adjusted	1,323	96	1,314	2,094
Total Liabilities and Fund Balance	\$ 1,323	\$ 96	\$ 1,314	\$ 3,722

Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	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)
\$ 672	\$ 1,599	\$ 2,861	\$ 1,582	\$ 67	\$ 3,259	\$ 1,687
—	—	—	—	11,781	45,386	—
—	—	92	167	1,459	46,819	—
—	89	201	214	725	13,804	—
—	—	—	105	—	—	—
—	—	—	—	—	411	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 672	\$ 1,688	\$ 3,154	\$ 2,068	\$ 14,032	\$ 109,679	\$ 1,687
\$ —	\$ —	\$ 28	\$ —	\$ —	\$ 14,588	\$ —
—	153	63	1,762	384	7,692	—
—	594	—	—	—	—	—
—	222	—	—	—	2,100	—
—	—	—	—	—	—	—
—	—	—	—	—	1,383	—
—	969	91	1,762	384	25,763	—
—	—	—	—	—	—	—
672	208	2,831	111	12,120	62,958	1,687
—	—	—	—	—	—	—
672	208	2,831	111	12,120	62,958	1,687
—	89	160	195	722	5,913	—
—	422	72	—	806	15,045	—
672	719	3,063	306	13,648	83,916	1,687
\$ 672	\$ 1,688	\$ 3,154	\$ 2,068	\$ 14,032	\$ 109,679	\$ 1,687

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2015
(Amounts in thousands)

	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 1,290	\$ 5
Deposits in Surplus Money Investment Fund	3,401	14,322	—	671
Receivables	—	—	—	—
Due From Other Funds	1	4	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 3,403	\$ 14,327	\$ 1,290	\$ 676
LIABILITIES				
Accounts Payable	\$ —	\$ 536	\$ —	\$ —
Due To Other Funds	—	—	—	17
Due To Other Governments	—	2	—	—
Advance Collections	3,187	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	3,187	538	—	17
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	5	—	—
Contingency Reserve for Economic Uncertainties	216	616	1,282	621
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	216	621	1,282	621
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Reserved for Encumbrances	—	13,168	8	38
Total Fund Balance (Deficit) - Adjusted	216	13,789	1,290	659
Total Liabilities and Fund Balance	\$ 3,403	\$ 14,327	\$ 1,290	\$ 676

State Certified Unified Program Agency Account (3084)	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)
\$ —	\$ 70,788	\$ 7,426	\$ 43,372	\$ 250	\$ —	\$ 541
1,265	—	83,000	—	—	988	—
—	18,730	68	—	—	—	—
92	387	99	543	10	121	2,462,587
—	—	75	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,357	\$ 89,905	\$ 90,668	\$ 43,915	\$ 260	\$ 1,109	\$ 2,463,128
\$ —	\$ 9,181	\$ 11	\$ 763	\$ —	\$ —	\$ 44,828
207	894	800	443	10	35	—
—	1,316	—	—	—	—	—
9	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,418,300
216	11,391	811	1,206	10	35	2,463,128
—	—	26,704	—	8	—	—
1,010	76,777	4,355	42,573	242	925	—
—	—	—	—	—	—	—
1,010	76,777	31,059	42,573	250	925	—
73	244	13	136	—	120	—
58	1,493	58,785	—	—	29	—
1,141	78,514	89,857	42,709	250	1,074	—
\$ 1,357	\$ 89,905	\$ 90,668	\$ 43,915	\$ 260	\$ 1,109	\$ 2,463,128

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2015
(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 180	\$ —	\$ 3	\$ 3
Deposits in Surplus Money Investment Fund	47,440	108	50	5,945
Receivables	3,021	—	—	—
Due From Other Funds	5,071	—	—	379
Due From Other Governments	20	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 55,732	\$ 108	\$ 53	\$ 6,327
LIABILITIES				
Accounts Payable	\$ 853	\$ —	\$ —	\$ —
Due To Other Funds	2,870	—	1	318
Due To Other Governments	—	—	—	—
Advance Collections	2,595	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	6,318	—	1	318
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	42,808	108	50	5,020
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	42,808	108	50	5,020
Adjustments to Fund Balance				
Deferred Payroll	2,780	—	—	269
Reserved for Encumbrances	3,826	—	2	720
Total Fund Balance (Deficit) - Adjusted	49,414	108	52	6,009
Total Liabilities and Fund Balance	\$ 55,732	\$ 108	\$ 53	\$ 6,327

Vietnam Veterans Memorial Account (0473)	Total
\$ —	\$ 1,773,683
1	408,546
—	91,601
—	2,534,043
—	6,058
—	771
—	—
—	—
\$ 1	\$ 4,814,702

\$ —	\$ 78,032
—	31,011
—	10,566
—	14,428
—	—
—	2,419,817
—	2,553,854

—	155,449
1	2,054,914
—	(107,244)
1	2,103,119

—	25,584
—	132,145
1	2,260,848
\$ 1	\$ 4,814,702

(Concluded)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	Budget Stabilization Account (1011)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,351	\$ 490	\$ 583	\$ —
ADDITIONS				
Revenues	528	82	2,327	—
Transfers From Other Funds	—	—	—	1,606,422
Prior Year Revenue Adjustments	(65)	27	—	—
Other Additions	—	—	—	—
Total Additions	463	109	2,327	1,606,422
DEDUCTIONS				
Appropriation Expenditures				
State Operations	998	62	2,484	—
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	998	62	2,484	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4)	—	(392)	—
Other Deductions	—	—	—	—
Total Deductions	994	62	2,092	—
FUND BALANCE (DEFICIT), ENDING	\$ 820	\$ 537	\$ 818	\$ 1,606,422

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

California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	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)
\$ 103	\$ —	\$ 160	\$ 3,499	\$ 10,933	\$ —	\$ 100
98	68	361	7	33,430	—	—
—	—	—	500	8,000	—	—
—	—	—	—	1,950	—	—
—	—	—	—	—	—	—
98	68	361	507	43,380	—	—
5	3	409	3	34,685	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5	3	409	3	34,685	—	—
—	65	—	59	—	—	100
—	—	—	—	(633)	—	—
—	—	—	—	—	—	—
5	68	409	62	34,052	—	100
\$ 196	\$ —	\$ 112	\$ 3,944	\$ 20,261	\$ —	\$ —

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,184	\$ 8,427	\$ 1,855	\$ 2,211
ADDITIONS				
Revenues	13,437	20,573	303	2,164
Transfers From Other Funds	—	5,000	—	19
Prior Year Revenue Adjustments	(32)	(5)	—	—
Other Additions	—	—	—	—
Total Additions	13,405	25,568	303	2,183
DEDUCTIONS				
Appropriation Expenditures				
State Operations	11,169	28,961	389	2,199
Local Assistance	—	31	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	11,169	28,992	389	2,199
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(11)	(429)	(1)	(11)
Other Deductions	—	—	—	—
Total Deductions	11,158	28,563	388	2,188
FUND BALANCE (DEFICIT), ENDING	\$ 5,431	\$ 5,432	\$ 1,770	\$ 2,206

Developmental Disabilities Services Account (0496)	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)
\$ 149	\$ 5,595	\$ 269	\$ 70,700	\$ 2,912	\$ 2,105	\$ 2,748
1	9,746	—	32	2	433	1
—	—	—	73,464	—	—	—
—	(86)	—	(1)	—	—	—
—	—	—	—	—	—	—
1	9,660	—	73,495	2	433	1
3	6,435	—	71,483	3	555	598
—	—	185	10,000	—	—	—
—	—	—	—	—	—	—
3	6,435	185	81,483	3	555	598
—	—	—	—	—	—	—
—	(10)	—	(1,605)	—	(3)	(200)
—	—	—	—	—	—	—
3	6,425	185	79,878	3	552	398
\$ 147	\$ 8,830	\$ 84	\$ 64,317	\$ 2,911	\$ 1,986	\$ 2,351

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)
FUND BALANCE (DEFICIT), BEGINNING	\$ 312	\$ 837	\$ 34,232	\$ 2,982
ADDITIONS				
Revenues	286	855	76,866	809
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	(30)	—	(67)	—
Other Additions	—	—	—	—
Total Additions	256	855	76,799	809
DEDUCTIONS				
Appropriation Expenditures				
State Operations	103	3	72,529	271
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	103	3	72,529	271
Transfers To Other Funds	—	818	—	—
Adjustments to Prior Year Appropriation Expenditures	294	—	(4,350)	(10)
Other Deductions	—	—	—	—
Total Deductions	397	821	68,179	261
FUND BALANCE (DEFICIT), ENDING	\$ 171	\$ 871	\$ 42,852	\$ 3,530

Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)
			Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)		
\$ 2,614	\$ 30,894	\$ 2,019	\$ —	\$ 9,716	\$ 31,371	\$ 3,468
2,017	21,437	360	4,330	3	56,611	3
—	—	—	—	1,315	—	—
—	(233)	—	3	—	1,145	—
—	—	—	—	—	—	—
2,017	21,204	360	4,333	1,318	57,756	3
49	12,351	502	3,031	288	57,450	1,180
—	—	—	—	316	—	—
—	—	—	—	—	—	—
49	12,351	502	3,031	604	57,450	1,180
—	—	—	1,299	—	—	—
(2)	(134)	1,069	—	—	(820)	(434)
—	—	—	—	—	—	—
47	12,217	1,571	4,330	604	56,630	746
\$ 4,584	\$ 39,881	\$ 808	\$ 3	\$ 10,430	\$ 32,497	\$ 2,725

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Lake Tahoe Science and Lake Improvement Account (1018)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)
FUND BALANCE (DEFICIT), BEGINNING	\$ 455	\$ 99	\$ 1,316	\$ 1,622
ADDITIONS				
Revenues	952	—	1	3,281
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	149
Other Additions	—	—	—	—
Total Additions	952	—	1	3,430
DEDUCTIONS				
Appropriation Expenditures				
State Operations	9	3	3	2,963
Local Assistance	75	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	84	3	3	2,963
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(5)
Other Deductions	—	—	—	—
Total Deductions	84	3	3	2,958
FUND BALANCE (DEFICIT), ENDING	\$ 1,323	\$ 96	\$ 1,314	\$ 2,094

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

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

Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	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)
\$ 485	\$ 1,040	\$ 2,076	\$ 4,360	\$ 11,597	\$ 91,069	\$ 1,634
—	5,582	3,267	1,897	15,622	107,258	—
—	—	1,100	—	—	67	—
—	(453)	23	15	92	(705)	—
—	—	—	—	—	—	—
—	5,129	4,390	1,912	15,714	106,620	—
(73)	1,734	3,479	3,341	13,714	92,798	(53) †
—	4,011	—	—	—	—	—
(114)	—	—	—	—	—	—
(187) *	5,745	3,479	3,341	13,714	92,798	(53)
—	—	—	2,708	—	25,180	—
—	(295)	(76)	(83)	(51)	(4,205)	—
—	—	—	—	—	—	—
(187)	5,450	3,403	5,966	13,663	113,773	(53)
\$ 672	\$ 719	\$ 3,063	\$ 306	\$ 13,648	\$ 83,916	\$ 1,687

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)
FUND BALANCE (DEFICIT), BEGINNING	\$ 238	\$ 14,467	\$ 965	\$ 679
ADDITIONS				
Revenues	415	6	333	16
Transfers From Other Funds	—	10,200	—	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	415	10,206	333	16
DEDUCTIONS				
Appropriation Expenditures				
State Operations	172	2,575	8	38
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	172	2,575	8	38
Transfers To Other Funds	265	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	8,309	—	(2)
Other Deductions	—	—	—	—
Total Deductions	437	10,884	8	36
FUND BALANCE (DEFICIT), ENDING	\$ 216	\$ 13,789	\$ 1,290	\$ 659

State Certified Unified Program Agency Account (3084)	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)
\$ 1,784	\$ 62,178	\$ 76,757	\$ 42,369	\$ 250	\$ 1,468	\$ —
683	97,665	2,137	21,945	—	2,000	—
—	—	28,000	—	—	—	—
(6)	2,379	23	—	—	—	—
—	—	11,625	—	779	—	11,129,800
677	100,044	41,785	21,945	779	2,000	11,129,800
1,350	8,264	17,752	21,612	779	2,380	—
—	76,349	4,703	—	—	—	—
—	—	—	—	—	—	—
1,350	84,613	22,455	21,612	779	2,380	—
—	—	6,230	—	—	—	—
(30)	(905)	—	(7)	—	14	—
—	—	—	—	—	—	11,129,800
1,320	83,708	28,685	21,605	779	2,394	11,129,800
\$ 1,141	\$ 78,514	\$ 89,857	\$ 42,709	\$ 250	\$ 1,074	\$ —

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
FUND BALANCE (DEFICIT), BEGINNING	\$ 40,972	\$ 111	\$ 96	\$ 13,169
ADDITIONS				
Revenues	59,377	—	21	4,580
Transfers From Other Funds	1,165	—	—	—
Prior Year Revenue Adjustments	313	—	—	(3,801)
Other Additions	—	—	—	—
Total Additions	60,855	—	21	779
DEDUCTIONS				
Appropriation Expenditures				
State Operations	46,907	3	65	8,707
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	46,907	3	65	8,707
Transfers To Other Funds	10,200	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4,694)	—	—	(768)
Other Deductions	—	—	—	—
Total Deductions	52,413	3	65	7,939
FUND BALANCE (DEFICIT), ENDING	\$ 49,414	\$ 108	\$ 52	\$ 6,009

Vietnam Veterans Memorial Account (0473)	Total
\$ 4	\$ 607,079
—	574,208
—	1,735,252
—	635
—	11,142,204
—	13,452,299
3	536,734
—	95,670
—	(114)
3	632,290
—	46,924
—	(10,484)
—	11,129,800
3	11,798,530
\$ 1	\$ 2,260,848

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Feeder Funds

Governmental Cost Funds Feeder Funds Balance Sheet

June 30, 2015
(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	\$ 2,580	\$ 403	\$ 21,726	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	35,709	6,788	1,593,600	2,774
Due From Other Funds	—	199	51,162	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Total Assets	\$ 38,289	\$ 7,390	\$ 1,666,488	\$ 2,774
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 5,506	\$ 257
Due To Other Funds	38,289	7,390	73,282	2,517
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Other Liabilities	—	—	1,587,700	—
Total Liabilities	38,289	7,390	1,666,488	2,774
FUND BALANCE				
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—	—
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	—	—	—	—
Adjustments to Fund Balance				
Reserved for Encumbrances	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	—	—	—	—
Total Liabilities and Fund Balance	\$ 38,289	\$ 7,390	\$ 1,666,488	\$ 2,774

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

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
\$ 3	\$ —	\$ —	\$ 50,229	\$ 2,075,434	\$ 2,150,375
—	—	—	—	6,893	6,893
—	—	45,105	7,701,572	3,383,761	12,769,309
—	—	—	144,845	70,419	266,625
—	—	—	—	—	—
—	—	—	—	—	—
\$ 3	\$ —	\$ 45,105	\$ 7,896,646	\$ 5,536,507	\$ 15,193,202
\$ —	\$ —	\$ —	\$ —	\$ 11,430	\$ 17,193
3	—	44,198	7,896,646	3,605,270	11,667,595
—	—	—	—	1,919,807	1,919,807
—	—	898	—	—	898
—	—	9	—	—	1,587,709
3	—	45,105	7,896,646	5,536,507	15,193,202
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
\$ 3	\$ —	\$ 45,105	\$ 7,896,646	\$ 5,536,507	\$ 15,193,202

(Concluded)

Governmental Cost Funds Feeder Funds Statement of Operations

Year Ended June 30, 2015

(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	360,601	86,327	9,914,038	—
Sales Tax Collected for Local Government	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	4,130	(23)	250,544	1,814
Other Additions	—	—	—	—
Total Additions	364,731	86,304	10,164,582	1,814
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	—	—	—
Local Assistance	—	—	—	—
Total Appropriation Expenditures	—	—	—	—
Disbursement of Revenues Collected for Other Funds	360,601	86,327	9,914,038	—
Distribution of Local Sales Tax Collections	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Other Deductions	4,130	(23)	250,544	1,814
Total Deductions	364,731	86,304	10,164,582	1,814
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
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	103	14,763,364	14,763,467
218	—	2,444,609	76,889,182	23,680,467	113,375,442
—	—	—	—	11,995,638	11,995,638
—	—	—	—	—	—
—	117	11,635	68,264	(41,164)	295,317
—	—	—	—	161,245	161,245
218	117	2,456,244	76,957,549	50,559,550	140,591,109
—	—	—	—	160,969	160,969
—	—	—	—	—	—
—	—	—	—	160,969	160,969
218	—	2,444,609	76,889,182	23,680,467	113,375,442
—	—	—	—	11,995,638	11,995,638
—	—	—	103	14,750,039	14,750,142
—	—	—	—	—	—
—	117	11,635	68,264	(27,563)	308,918
218	117	2,456,244	76,957,549	50,559,550	140,591,109
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

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Transportation Funds

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2015
(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	\$ —	\$ —
Deposits in Surplus Money Investment Fund	2,051	8,473	18,128
Receivables	—	—	184
Due From Other Funds	225	242	12
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	2,100	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,277	\$ 10,815	\$ 18,324
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	369	504	—
Due To Other Governments	—	127	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	369	631	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,542	—
Contingency Reserve for Economic Uncertainties	1,747	4,999	18,324
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,747	6,541	18,324
Adjustments to Fund Balance			
Deferred Payroll	161	138	—
Reserved for Encumbrances	—	3,505	—
Total Fund Balance (Deficit) - Adjusted	1,908	10,184	18,324
Total Liabilities and Fund Balance	\$ 2,277	\$ 10,815	\$ 18,324

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)
\$ —	\$ —	\$ 143,720	\$ 1,220	\$ —	\$ —	\$ 1	
—	109	391,313	—	1,959	498,260	4,011	
—	154	37,552	—	—	34	—	
—	737	312,397	126	2	2,738	3	
—	—	7,696	—	—	—	—	
—	—	12,071	—	—	32	—	
—	—	9,000	—	—	—	—	
—	—	—	—	—	—	—	
—	—	94	—	—	—	—	
\$ —	\$ 1,000	\$ 913,843	\$ 1,346	\$ 1,961	\$ 501,064	\$ 4,015	
\$ —	\$ —	\$ 59,945	\$ —	\$ —	\$ 205	\$ —	
—	—	199,106	249	—	1,058	—	
—	—	11,947	—	—	—	—	
—	—	—	—	—	—	—	
—	—	7,908	—	—	2,147	—	
—	—	415	—	—	—	—	
—	—	—	—	—	—	—	
—	—	13,942	—	—	—	—	
—	—	293,263	249	—	3,410	—	
20,602	—	30,480	—	—	586,944	—	
—	1,000	269,361	1,020	1,961	—	4,015	
(20,602)	—	—	—	—	(91,904)	—	
—	1,000	299,841	1,020	1,961	495,040	4,015	
—	—	181,295	77	—	2,332	—	
—	—	139,444	—	—	282	—	
—	1,000	620,580	1,097	1,961	497,654	4,015	
\$ —	\$ 1,000	\$ 913,843	\$ 1,346	\$ 1,961	\$ 501,064	\$ 4,015	

(Continued)

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2015
(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)	Transportation Revolving Account (0048)	Highway User's Tax Account (0062)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ —
Deposits in Surplus Money Investment Fund	1,157,677	1,128,191	—
Receivables	—	40,682	—
Due From Other Funds	115,171	1,180,387	535,243
Due From Other Governments	—	—	—
Prepaid Expenses	—	25,672	—
Advances and Loans Receivable	25,000	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,297,848	\$ 2,374,934	\$ 535,243
LIABILITIES			
Accounts Payable	\$ —	\$ 111,128	\$ —
Due To Other Funds	22,803	2,250,832	332,170
Due To Other Governments	2,489	2,791	203,073
Accrued Interest Payable	—	—	—
Advance Collections	136,644	—	—
Deposits	2,733	—	—
Advances From Other Funds	—	4,100	—
Other Liabilities	72,843	6,083	—
Total Liabilities	237,512	2,374,934	535,243
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	3,305,715	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(2,360,919)	—	(110)
Total Fund Balance (Deficit) - Unadjusted	944,796	—	(110)
Adjustments to Fund Balance			
Deferred Payroll	115,105	—	110
Reserved for Encumbrances	435	—	—
Total Fund Balance (Deficit) - Adjusted	1,060,336	—	—
Total Liabilities and Fund Balance	\$ 1,297,848	\$ 2,374,934	\$ 535,243

* Abnormal balance in Due To Other Governments is caused by a correction of over accrued transfer.

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

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
\$ 3,123	\$ 38,313	\$ —	\$ —	\$ 186,380
—	7,368	41,382	—	3,258,922
—	509,276	4,285	—	592,167
1	3,160	15,428	—	2,165,872
—	—	—	—	7,696
—	—	—	—	37,775
—	—	—	—	36,100
—	—	—	—	—
—	—	—	—	94
\$ 3,124	\$ 558,117	\$ 61,095	\$ —	\$ 6,285,006
\$ —	\$ 113	\$ —	\$ —	\$ 171,391
—	558,155	117,221	—	3,482,467
3,056	(151) *	—	—	223,332
—	—	—	—	—
—	—	—	—	146,699
—	—	—	—	3,148
—	—	—	—	4,100
—	—	—	—	92,868
3,056	558,117	117,221	—	4,124,005
68	833	—	—	3,946,184
—	—	—	—	302,427
—	(2,710)	(57,371)	—	(2,533,616)
68	(1,877)	(57,371)	—	1,714,995
—	1,877	1,186	—	302,281
—	—	59	—	143,725
68	—	(56,126)	—	2,161,001
\$ 3,124	\$ 558,117	\$ 61,095	\$ —	\$ 6,285,006

(Concluded)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2015
(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	\$ 2,513	\$ 6,645	\$ 18,856
ADDITIONS			
Revenues	1,701	20	829
Transfers From Other Funds	26	9,487	—
Prior Year Revenue Adjustments	—	—	(1)
Other Additions	—	—	4,640
Total Additions	1,727	9,507	5,468
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,332	3,615	—
Local Assistance	—	2,321	2,000
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,332	5,936	2,000
Transfers To Other Funds	—	30	4,000
Adjustments to Prior Year Appropriation Expenditures	—	2	—
Other Deductions	—	—	—
Total Deductions	2,332	5,968	6,000
FUND BALANCE (DEFICIT), ENDING	\$ 1,908	\$ 10,184	\$ 18,324

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)
\$ 29,357	\$ 1,000	\$ 676,408	\$ 698	\$ 11	\$ 354,115	\$ 4,007
—	—	3,193,816	1,715	235	713	11
—	—	2,194	—	1,715	870,200	—
—	—	1,439	—	—	146	—
—	3,125	—	—	—	—	—
—	3,125	3,197,449	1,715	1,950	871,059	11
—	—	3,162,416	1,457	—	111,542	3
4,482	3,125	12,714	—	—	416,461	—
—	—	33,806	—	—	13,773	—
4,482	3,125	3,208,936	1,457	—	541,776	3
29,601	—	71,092	—	—	130,984	—
(4,726)	—	(26,751)	(141)	—	54,760	—
—	—	—	—	—	—	—
29,357	3,125	3,253,277	1,316	—	727,520	3
\$ —	\$ 1,000	\$ 620,580	\$ 1,097	\$ 1,961	\$ 497,654	\$ 4,015

(Continued)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	State Transportation Fund (Continued from previous page)		
	State Highway Account (Continued from previous page)	Transportation Revolving Account	Transportation Tax Fund
	State Highway Account (0042)	Account (0048)	Highway User's Tax Account (0062)
FUND BALANCE (DEFICIT), BEGINNING	\$ 295,865	\$ —	\$ —
ADDITIONS			
Revenues	1,057,909	—	6,089
Transfers From Other Funds	6,072,733	2,236,500	5,737,751
Prior Year Revenue Adjustments	44,472	—	—
Other Additions	—	8,944,561	—
Total Additions	7,175,114	11,181,061	5,743,840
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,106,689	—	1,477
Local Assistance	157,721	—	1,832,106
Capital Outlay	278,096	—	—
Total Appropriation Expenditures	2,542,506	—	1,833,583
Transfers To Other Funds	3,354,337	2,236,500	3,910,257
Adjustments to Prior Year Appropriation Expenditures	513,800	—	—
Other Deductions	—	8,944,561	—
Total Deductions	6,410,643	11,181,061	5,743,840
FUND BALANCE (DEFICIT), ENDING	\$ 1,060,336	\$ —	\$ —

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
\$ 68	\$ —	\$ (54,574)	\$ 8	\$ 1,334,977
—	5,716,547	570,069	1	10,549,655
—	—	68	—	14,930,674
—	15,625	27	—	61,708
—	—	—	—	8,952,326
—	5,732,172	570,164	1	34,494,363
—	55,633	24,006	—	5,469,170
45	—	—	—	2,430,975
—	—	—	—	325,675
45	55,633	24,006	—	8,225,820
—	5,676,539	547,714	9	15,961,063
(45)	—	(4)	—	536,895
—	—	—	—	8,944,561
—	5,732,172	571,716	9	33,668,339
\$ 68	\$ —	\$ (56,126)	\$ —	\$ 2,161,001

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**Other
Governmental
Cost Funds**

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,176	\$ 677	\$ 374
Deposits in Surplus Money Investment Fund	—	7,697	2,349
Receivables	—	—	—
Due From Other Funds	—	671	67
Due From Other Governments	—	—	—
Prepaid Expenses	—	53	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,176	\$ 9,098	\$ 2,790
LIABILITIES			
Accounts Payable	\$ 85	\$ 11	\$ 1
Due To Other Funds	—	1,014	657
Due To Other Governments	9	—	—
Advance Collections	—	218	124
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	94	1,243	782
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	494	6,817	1,923
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	494	6,817	1,923
Adjustments to Fund Balance			
Deferred Payroll	—	657	65
Reserved for Encumbrances	1,588	381	20
Total Fund Balance (Deficit) - Adjusted	2,082	7,855	2,008
Total Liabilities and Fund Balance	\$ 2,176	\$ 9,098	\$ 2,790

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)				
\$ 8	\$ 301	\$ 1	\$ 32,285	\$ 34,375	\$ 3,246	\$ 1
138,660	140,391	15,044	—	—	—	343,606
152	1,428	—	—	2,412	—	—
130	10,684	5,295	873	3,486	50	2,954
—	—	—	—	—	—	—
—	—	—	—	469	—	—
—	—	—	—	300	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 138,950	\$ 152,804	\$ 20,340	\$ 33,158	\$ 41,042	\$ 3,296	\$ 346,561
\$ 161	\$ 484	\$ —	\$ 14,859	\$ 2,326	\$ 9	\$ 6,593
33	12,881	3,917	1,778	—	18	443
—	882	—	—	—	—	—
—	64	—	—	11	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
194	14,311	3,917	16,637	2,337	27	7,036
—	—	216	25,146	—	—	43,850
125,144	79,484	2,701	—	35,219	3,215	52,032
—	—	—	(22,671)	—	—	—
125,144	79,484	2,917	2,475	35,219	3,215	95,882
67	1,954	1,555	—	3,486	50	105
13,545	57,055	11,951	14,046	—	4	243,538
138,756	138,493	16,423	16,521	38,705	3,269	339,525
\$ 138,950	\$ 152,804	\$ 20,340	\$ 33,158	\$ 41,042	\$ 3,296	\$ 346,561

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,381	\$ 542	\$ 42
Deposits in Surplus Money Investment Fund	—	7,204	18,080
Receivables	—	2	—
Due From Other Funds	104	45	523
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,485	\$ 7,793	\$ 18,645
LIABILITIES			
Accounts Payable	\$ 270	\$ 1	\$ —
Due To Other Funds	418	—	17
Due To Other Governments	13	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	701	1	17
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,498	7,727	17,832
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,498	7,727	17,832
Adjustments to Fund Balance			
Deferred Payroll	68	40	454
Reserved for Encumbrances	218	25	342
Total Fund Balance (Deficit) - Adjusted	1,784	7,792	18,628
Total Liabilities and Fund Balance	\$ 2,485	\$ 7,793	\$ 18,645

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	\$ 1	\$ 3,351	\$ 122	\$ 2,771	\$ 1,097	\$ 69
1,383	730	—	975	21,154	5,291	2,841
—	—	—	—	—	—	1,359
23	3	—	54	597	344	767
—	—	—	—	—	—	—
—	—	18	—	10	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,407	\$ 734	\$ 3,369	\$ 1,151	\$ 24,532	\$ 6,734	\$ 5,036
\$ —	\$ —	\$ 3,232	\$ —	\$ 4	\$ 4	\$ 189
—	—	—	332	2,519	1,508	30
—	—	—	—	—	—	—
—	—	—	—	1,268	692	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3,232	332	3,791	2,204	219
—	—	100	283	—	—	—
1,382	730	37	480	19,123	3,957	3,654
—	—	—	—	—	—	—
1,382	730	137	763	19,123	3,957	3,654
18	1	—	50	505	333	80
7	3	—	6	1,113	240	1,083
1,407	734	137	819	20,741	4,530	4,817
\$ 1,407	\$ 734	\$ 3,369	\$ 1,151	\$ 24,532	\$ 6,734	\$ 5,036

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 2	\$ 139	\$ 3,920
Deposits in Surplus Money Investment Fund	4,804	1,163	7,047
Receivables	94	—	—
Due From Other Funds	45	32	1,044
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	8
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,945	\$ 1,334	\$ 12,019
LIABILITIES			
Accounts Payable	\$ 337	\$ —	\$ 10
Due To Other Funds	34	160	310
Due To Other Governments	—	—	—
Advance Collections	—	131	3,065
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	371	291	3,385
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	4,430	993	7,081
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	4,430	993	7,081
Adjustments to Fund Balance			
Deferred Payroll	42	31	1,041
Reserved for Encumbrances	102	19	512
Total Fund Balance (Deficit) - Adjusted	4,574	1,043	8,634
Total Liabilities and Fund Balance	\$ 4,945	\$ 1,334	\$ 12,019

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)				
\$ —	\$ 2,649	\$ 1	\$ 3,953	\$ 122	\$ 548	\$ 796
10,553	—	24,189	—	2,357	170,950	5,178
—	1,359	—	—	20	8,936	3
1,455	89	2,013	102	2	180	184
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 12,008	\$ 4,097	\$ 26,203	\$ 4,055	\$ 2,501	\$ 180,614	\$ 6,162
\$ —	\$ —	\$ 14,591	\$ —	\$ —	\$ 419	\$ 9
1,063	3,990	—	66	—	235	531
—	—	—	—	—	—	—
—	—	—	—	—	—	586
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,063	3,990	14,591	66	—	654	1,126
—	—	12,053	—	—	—	—
9,605	77	—	3,875	2,205	139,169	4,869
—	—	(715)	—	—	—	—
9,605	77	11,338	3,875	2,205	139,169	4,869
124	30	—	102	—	65	153
1,216	—	274	12	296	40,726	14
10,945	107	11,612	3,989	2,501	179,960	5,036
\$ 12,008	\$ 4,097	\$ 26,203	\$ 4,055	\$ 2,501	\$ 180,614	\$ 6,162

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 14	\$ 28,223	\$ 278
Deposits in Surplus Money Investment Fund	17,116	238,100	5,742
Receivables	373	185,105	1,143
Due From Other Funds	12	27,700	13,838
Due From Other Governments	—	—	—
Prepaid Expenses	—	138	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 17,515	\$ 479,266	\$ 21,001
LIABILITIES			
Accounts Payable	\$ —	\$ 129,877	\$ —
Due To Other Funds	39	20,610	10,928
Due To Other Governments	—	13,835	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	1,358	—
Total Liabilities	39	165,680	10,928
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	94,741	—
Contingency Reserve for Economic Uncertainties	17,476	203,269	10,073
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	17,476	298,010	10,073
Adjustments to Fund Balance			
Deferred Payroll	—	2,193	—
Reserved for Encumbrances	—	13,383	—
Total Fund Balance (Deficit) - Adjusted	17,476	313,586	10,073
Total Liabilities and Fund Balance	\$ 17,515	\$ 479,266	\$ 21,001

* 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)
\$ 5	\$ 80	\$ 679	\$ 95	\$ —	\$ 39	\$ 2,269
5,449	1,061	—	2,626	—	18,902	67,798
338	155	—	—	—	246	36,959
50	4,950	—	32	—	1,539	2,155
—	—	—	—	—	—	—
—	—	—	1	—	68	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,842	\$ 6,246	\$ 679	\$ 2,754	\$ —	\$ 20,794	\$ 109,181
\$ —	\$ —	\$ —	\$ 1	\$ —	\$ 29	\$ 1
63	4,147	—	111	—	679	108,506
—	—	—	—	—	2	—
—	—	—	73	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
63	4,147	—	185	—	710	108,507
—	—	—	—	—	19,643	1,959
5,731	2,099	679	2,538	—	—	—
—	—	—	—	—	—	(1,955)
5,731	2,099	679	2,538	—	19,643	4
46	—	—	29	—	441	670
2	—	—	2	—	—	—
5,779	2,099	679	2,569	—	20,084	674
\$ 5,842	\$ 6,246	\$ 679	\$ 2,754	\$ —	\$ 20,794	\$ 109,181

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	35,702	76	54,398
Receivables	—	—	—
Due From Other Funds	3,280	86,816	5,463
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 38,983	\$ 86,893	\$ 59,862
LIABILITIES			
Accounts Payable	\$ 157	\$ 57,310	\$ 16
Due To Other Funds	2,886	—	11,586
Due To Other Governments	3,885	29,583	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	6,928	86,893	11,602
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	32,055	—	48,260
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	32,055	—	48,260
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	32,055	—	48,260
Total Liabilities and Fund Balance	\$ 38,983	\$ 86,893	\$ 59,862

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 Domestic Violence Prevention Fund (3272)
\$ 1	\$ —	\$ —	\$ 14	\$ 3	\$ 1	\$ 3
25,178	33,720	15,990	—	3,099	2,497	—
—	—	3	—	354	1	—
7,003	3,279	25,765	1	167	66	—
—	—	—	—	—	121	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 32,182	\$ 36,999	\$ 41,758	\$ 15	\$ 3,623	\$ 2,686	\$ 3
\$ 1,873	\$ 218	\$ 1,115	\$ —	\$ 25	\$ 5	\$ —
6,507	2,900	—	—	2	1	—
—	375	26,921	—	3	—	—
—	—	—	—	—	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3	—	—
8,380	3,493	28,036	—	33	6	3
23,413	33,506	13,722	—	—	—	—
389	—	—	15	3,425	2,616	—
—	—	—	—	—	—	—
23,802	33,506	13,722	15	3,425	2,616	—
—	—	—	—	165	64	—
—	—	—	—	—	—	—
23,802	33,506	13,722	15	3,590	2,680	—
\$ 32,182	\$ 36,999	\$ 41,758	\$ 15	\$ 3,623	\$ 2,686	\$ 3

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

California Environmental License Plate Fund

	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,595	\$ 170	\$ 5,792
Deposits in Surplus Money Investment Fund	—	3,875	—
Receivables	—	408	—
Due From Other Funds	72	7,347	116
Due From Other Governments	—	—	—
Prepaid Expenses	—	125	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,667	\$ 11,925	\$ 5,908
LIABILITIES			
Accounts Payable	\$ 3	\$ 1,089	\$ 91
Due To Other Funds	53	539	168
Due To Other Governments	—	160	—
Advance Collections	—	—	238
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	56	1,788	497
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	717	5,013	200
Contingency Reserve for Economic Uncertainties	596	—	3,899
Unreserved-Undesignated	—	(3,215)	—
Total Fund Balance (Deficit) - Unadjusted	1,313	1,798	4,099
Adjustments to Fund Balance			
Deferred Payroll	30	1,584	58
Reserved for Encumbrances	1,268	6,755	1,254
Total Fund Balance (Deficit) - Adjusted	2,611	10,137	5,411
Total Liabilities and Fund Balance	\$ 2,667	\$ 11,925	\$ 5,908

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

Yosemite Foundation Account (0071)	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)
\$ 180	\$ 68	\$ 29	\$ 4	\$ —	\$ —	\$ 417
—	1,449	9,921	57,626	—	55	17,407
—	29	—	56	—	—	6,740
20	74	97	8,568	—	—	31
—	508	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 200	\$ 2,128	\$ 10,047	\$ 66,254	\$ —	\$ 55	\$ 24,595
\$ 180	\$ —	\$ —	\$ 1,783	\$ —	\$ —	\$ 2,754
—	465	680	3,263	—	—	41
—	—	—	226	—	—	—
—	—	29	20,374	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	—	—	—	—
180	466	709	25,646	—	—	2,795
—	—	—	351	—	—	—
20	1,180	8,647	11,106	—	55	21,504
—	—	—	—	—	—	—
20	1,180	8,647	11,457	—	55	21,504
—	73	89	1,149	—	—	20
—	409	602	28,002	—	—	276
20	1,662	9,338	40,608	—	55	21,800
\$ 200	\$ 2,128	\$ 10,047	\$ 66,254	\$ —	\$ 55	\$ 24,595

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 4	\$ —	\$ 1,121
Deposits in Surplus Money Investment Fund	110,203	18	52,752
Receivables	—	—	17,910
Due From Other Funds	10,099	—	84
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 120,306	\$ 18	\$ 71,867
LIABILITIES			
Accounts Payable	\$ 1,554	\$ —	\$ 42,178
Due To Other Funds	10,267	—	128
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	11,821	—	42,306
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	30	—
Contingency Reserve for Economic Uncertainties	108,263	—	28,855
Unreserved-Undesignated	—	(12)	—
Total Fund Balance (Deficit) - Unadjusted	108,263	18	28,855
Adjustments to Fund Balance			
Deferred Payroll	16	—	53
Reserved for Encumbrances	206	—	653
Total Fund Balance (Deficit) - Adjusted	108,485	18	29,561
Total Liabilities and Fund Balance	\$ 120,306	\$ 18	\$ 71,867

California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cancer Research Fund (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)
\$ 112	\$ —	\$ —	\$ —	\$ 10	\$ 16	\$ 13
92,401	29,981	—	—	2,289	3,666	2,389
14,958	6,388	—	—	—	501	501
807	312	—	—	113	13	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 108,278	\$ 36,681	\$ —	\$ —	\$ 2,412	\$ 4,196	\$ 2,905
\$ 266	\$ 2,761	\$ —	\$ —	\$ —	\$ —	\$ 840
7,436	724	—	—	82	45	—
438	61	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,140	3,546	—	—	82	45	840
4,108	1,148	4,526	2,494	—	—	—
58,217	25,648	—	—	2,023	4,129	2,065
—	—	(4,526)	(2,494)	—	—	—
62,325	26,796	—	—	2,023	4,129	2,065
739	293	—	—	112	11	—
37,074	6,046	—	—	195	11	—
100,138	33,135	—	—	2,330	4,151	2,065
\$ 108,278	\$ 36,681	\$ —	\$ —	\$ 2,412	\$ 4,196	\$ 2,905

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Cemetery Fund (0717)	Certification Fund (0271)	Certified Access Specialist Fund (3091)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 164	\$ 115	\$ 1,502
Deposits in Surplus Money Investment Fund	2,870	3,842	—
Receivables	—	—	—
Due From Other Funds	477	131	7
Due From Other Governments	—	—	—
Prepaid Expenses	1	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,512	\$ 4,088	\$ 1,509
LIABILITIES			
Accounts Payable	\$ 1	\$ —	\$ —
Due To Other Funds	277	147	94
Due To Other Governments	—	—	—
Advance Collections	158	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	436	147	94
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,964	3,765	1,408
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,964	3,765	1,408
Adjustments to Fund Balance			
Deferred Payroll	104	128	7
Reserved for Encumbrances	8	48	—
Total Fund Balance (Deficit) - Adjusted	3,076	3,941	1,415
Total Liabilities and Fund Balance	\$ 3,512	\$ 4,088	\$ 1,509

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

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)
\$ —	\$ 65	\$ 106	\$ 1	\$ 15,265	\$ —	\$ 17
—	6,168	—	81,983	352,672	28,723	9,236
—	—	—	40	154,712	—	96
—	191	7	1,594	291	20	119
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 6,424	\$ 113	\$ 83,618	\$ 522,940	\$ 28,743	\$ 9,468
\$ —	\$ —	\$ —	\$ 376	\$ —	\$ —	\$ —
—	—	21	357	39,934	—	434
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	21	733	39,934	—	434
—	—	—	—	251,497	—	—
—	6,057	84	74,023	231,509	28,695	8,922
—	—	—	—	—	—	—
—	6,057	84	74,023	483,006	28,695	8,922
—	24	7	391	—	—	112
—	343	1	8,471	—	48	—
—	6,424	92	82,885	483,006	28,743	9,034
\$ —	\$ 6,424	\$ 113	\$ 83,618	\$ 522,940	\$ 28,743	\$ 9,468

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 3,026	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	37,626	56,406	388
Receivables	22,187	—	—
Due From Other Funds	1,249	21,856	30,661
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 64,088	\$ 78,263	\$ 31,050
LIABILITIES			
Accounts Payable	\$ —	\$ 22,831	\$ —
Due To Other Funds	63,731	267	—
Due To Other Governments	—	7,783	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	63,731	30,881	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	759	—
Contingency Reserve for Economic Uncertainties	—	12,562	31,050
Unreserved-Undesignated	(14)	—	—
Total Fund Balance (Deficit) - Unadjusted	(14)	13,321	31,050
Adjustments to Fund Balance			
Deferred Payroll	371	230	—
Reserved for Encumbrances	—	33,831	—
Total Fund Balance (Deficit) - Adjusted	357	47,382	31,050
Total Liabilities and Fund Balance	\$ 64,088	\$ 78,263	\$ 31,050

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	\$ —	\$ 411,388	\$ 420	\$ —
702	177	16,743	22,191	—	20,453	7
—	—	—	—	52	34	—
6,375	3,230	3,268	16,058	164	1,365	—
—	—	—	—	116	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 7,077	\$ 3,407	\$ 20,012	\$ 38,249	\$ 411,720	\$ 22,272	\$ 7
\$ —	\$ —	\$ 16,211	\$ —	\$ 680	\$ 23	\$ —
3,801	727	—	7,439	497	7	—
—	—	—	—	363	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,801	727	16,211	7,439	1,540	30	—
—	—	—	—	396,018	—	—
3,276	2,319	2,962	30,658	1,821	20,632	7
—	—	—	—	—	—	—
3,276	2,319	2,962	30,658	397,839	20,632	7
—	39	59	110	162	517	—
—	322	780	42	12,179	1,093	—
3,276	2,680	3,801	30,810	410,180	22,242	7
\$ 7,077	\$ 3,407	\$ 20,012	\$ 38,249	\$ 411,720	\$ 22,272	\$ 7

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	College Access Tax Credit Fund (3263)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,536	\$ 3,074	\$ 1
Deposits in Surplus Money Investment Fund	—	—	2,451
Receivables	—	—	—
Due From Other Funds	—	—	2
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,536	\$ 3,074	\$ 2,454
LIABILITIES			
Accounts Payable	\$ 2	\$ —	\$ —
Due To Other Funds	—	61	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2	61	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	967	—	—
Contingency Reserve for Economic Uncertainties	2,109	3,013	2,454
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	3,076	3,013	2,454
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	458	—	—
Total Fund Balance (Deficit) - Adjusted	3,534	3,013	2,454
Total Liabilities and Fund Balance	\$ 3,536	\$ 3,074	\$ 2,454

Construction Management Education Account (0093)	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)
	Certification Account (0166)	Consumer Affairs Fund (0702)				
\$ 9	\$ 78	\$ 823	\$ 6,700	\$ 75	\$ 6,850	\$ 2,566
84	1,182	16,836	27,348	2,193	23,366	—
—	—	240	—	—	2	—
—	68	37,018	4,056	64	4,937	1,754
—	—	—	—	—	—	—
—	1	2,587	13	—	34	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 93	\$ 1,329	\$ 57,504	\$ 38,117	\$ 2,332	\$ 35,189	\$ 4,320
\$ —	\$ —	\$ 8,947	\$ 17	\$ —	\$ 23	\$ 78
—	132	37,068	196	61	3,110	32
—	—	39	—	—	—	2
8	—	—	7,198	—	4,772	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	35	7	—	—	—
8	132	46,089	7,418	61	7,905	112
—	—	—	—	—	—	—
85	1,128	2,263	28,087	2,187	23,799	3,934
—	—	—	—	—	—	—
85	1,128	2,263	28,087	2,187	23,799	3,934
—	66	5,335	1,078	63	2,618	177
—	3	3,817	1,534	21	867	97
85	1,197	11,415	30,699	2,271	27,284	4,208
\$ 93	\$ 1,329	\$ 57,504	\$ 38,117	\$ 2,332	\$ 35,189	\$ 4,320

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Court Facilities Trust Fund (3066)	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,332	\$ 772	\$ 115
Deposits in Surplus Money Investment Fund	40,410	—	1,293
Receivables	1,154	22	—
Due From Other Funds	27	—	46
Due From Other Governments	3,033	—	—
Prepaid Expenses	—	—	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 46,956	\$ 794	\$ 1,455
LIABILITIES			
Accounts Payable	\$ 15,515	\$ —	\$ 1
Due To Other Funds	2	288	172
Due To Other Governments	—	—	—
Advance Collections	7,906	1	100
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	23,423	289	273
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	12,292	505	1,136
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	12,292	505	1,136
Adjustments to Fund Balance			
Deferred Payroll	—	—	43
Reserved for Encumbrances	11,241	—	3
Total Fund Balance (Deficit) - Adjusted	23,533	505	1,182
Total Liabilities and Fund Balance	\$ 46,956	\$ 794	\$ 1,455

Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)	Davis-Dowlig Account (3210)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Deficit Recovery Bond Retirement Sinking Fund Subaccount (3090)	Delinquent Tax Collection Fund (0167)
\$ 5	\$ 2,074	\$ 16,031	\$ 4,999	\$ 589	\$ 775	\$ —
6,032	—	—	—	25,843	485	—
—	—	104	—	9,629	—	—
448	—	750	—	84	—	8
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,485	\$ 2,074	\$ 16,885	\$ 4,999	\$ 36,145	\$ 1,260	\$ 8
\$ —	\$ —	\$ 21	\$ —	\$ 827	\$ —	\$ —
1,419	—	914	—	132	—	8
—	—	—	—	—	—	—
—	208	12,906	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,419	208	13,841	—	959	—	8
—	—	—	5	—	—	—
4,573	1,866	1,934	—	26,471	1,260	—
—	—	—	(5)	—	—	—
4,573	1,866	1,934	—	26,471	1,260	—
444	—	748	—	67	—	—
49	—	362	4,999	8,648	—	—
5,066	1,866	3,044	4,999	35,186	1,260	—
\$ 6,485	\$ 2,074	\$ 16,885	\$ 4,999	\$ 36,145	\$ 1,260	\$ 8

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Department of Food and Agriculture Fund		
	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 2,097
Deposits in Surplus Money Investment Fund	2,978	52	63,533
Receivables	—	—	6,220
Due From Other Funds	2	—	38,541
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,980	\$ 53	\$ 110,391
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 72
Due To Other Funds	96	6	2,936
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	8,258
Total Liabilities	96	6	11,266
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	97,321
Contingency Reserve for Economic Uncertainties	2,555	47	—
Unreserved-Undesignated	—	—	(13,660)
Total Fund Balance (Deficit) - Unadjusted	2,555	47	83,661
Adjustments to Fund Balance			
Deferred Payroll	—	—	3,156
Reserved for Encumbrances	329	—	12,308
Total Fund Balance (Deficit) - Adjusted	2,884	47	99,125
Total Liabilities and Fund Balance	\$ 2,980	\$ 53	\$ 110,391

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

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)
\$ 204	\$ 1,824	\$ —	\$ 489	\$ 32	\$ —	\$ 35
31,606	986	3,713	—	—	—	225
22	3,668	—	—	—	—	—
3,862	85	246	44	4	—	7
—	—	—	—	—	—	—
48	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 35,742	\$ 6,563	\$ 3,959	\$ 533	\$ 36	\$ —	\$ 267
\$ 1,085	\$ 750	\$ —	\$ —	\$ —	\$ —	\$ —
179	10	—	95	—	—	76
7,393	—	—	—	—	—	—
—	—	—	—	—	—	12
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,657	760	—	95	—	—	88
—	—	—	—	—	—	—
15,634	5,757	3,959	394	32	—	172
—	—	—	—	—	—	—
15,634	5,757	3,959	394	32	—	172
3,227	34	—	44	4	—	6
8,224	12	—	—	—	—	1
27,085	5,803	3,959	438	36	—	179
\$ 35,742	\$ 6,563	\$ 3,959	\$ 533	\$ 36	\$ —	\$ 267

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 22	\$ 347	\$ 56
Deposits in Surplus Money Investment Fund	9,046	—	3,905
Receivables	—	—	—
Due From Other Funds	3,331	17	64
Due From Other Governments	16,284	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 28,683	\$ 364	\$ 4,025
LIABILITIES			
Accounts Payable	\$ 1,529	\$ 57	\$ —
Due To Other Funds	481	15	147
Due To Other Governments	25	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,035	72	147
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	20,040	172	3,775
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	20,040	172	3,775
Adjustments to Fund Balance			
Deferred Payroll	3,273	17	61
Reserved for Encumbrances	3,335	103	42
Total Fund Balance (Deficit) - Adjusted	26,648	292	3,878
Total Liabilities and Fund Balance	\$ 28,683	\$ 364	\$ 4,025

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)
\$ 4,328	\$ 638	\$ 23	\$ 1,466	\$ 1,326	\$ 2	\$ 21
—	—	3,394	—	—	155,515	7,955
—	11	5	237	—	32,668	—
5,276	62	595	—	—	728	62
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,604	\$ 711	\$ 4,017	\$ 1,703	\$ 1,326	\$ 188,913	\$ 8,038
\$ —	\$ —	\$ 5	\$ 82	\$ —	\$ 978	\$ —
8,366	11	5	—	—	2,539	9
—	—	—	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,366	11	10	82	1	3,517	9
—	—	—	—	—	161,628	—
1,175	606	3,568	1,621	1,325	—	6,988
—	—	—	—	—	(148,037)	—
1,175	606	3,568	1,621	1,325	13,591	6,988
63	60	358	—	—	668	57
—	34	81	—	—	171,137	984
1,238	700	4,007	1,621	1,325	185,396	8,029
\$ 9,604	\$ 711	\$ 4,017	\$ 1,703	\$ 1,326	\$ 188,913	\$ 8,038

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 383	\$ 324	\$ 1
Deposits in Surplus Money Investment Fund	2,139	39,992	687
Receivables	—	6,169	—
Due From Other Funds	158	2,284	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,680	\$ 48,769	\$ 688
LIABILITIES			
Accounts Payable	\$ 4	\$ —	\$ —
Due To Other Funds	310	163	—
Due To Other Governments	—	—	—
Advance Collections	225	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	539	163	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,034	46,375	360
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,034	46,375	360
Adjustments to Fund Balance			
Deferred Payroll	89	1,458	—
Reserved for Encumbrances	18	773	328
Total Fund Balance (Deficit) - Adjusted	2,141	48,606	688
Total Liabilities and Fund Balance	\$ 2,680	\$ 48,769	\$ 688

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	\$ 36	\$ 1	\$ 9	\$ 1	\$ 73	\$ 1
11,263	2,375	15	803	43,507	68,314	13,755
—	—	—	—	—	58,715	108
8	93	126	80	2,174	4,003	169
—	59	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,235	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 11,272	\$ 2,563	\$ 142	\$ 892	\$ 45,682	\$ 132,340	\$ 14,033
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 92	\$ —
—	91	123	193	16,932	90,842	323
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	16,783	—
—	91	123	193	16,932	107,717	323
—	—	—	—	—	—	—
11,272	2,438	5	645	27,834	22,003	10,353
—	—	—	—	—	—	—
11,272	2,438	5	645	27,834	22,003	10,353
—	3	12	49	916	1,671	160
—	31	2	5	—	949	3,197
11,272	2,472	19	699	28,750	24,623	13,710
\$ 11,272	\$ 2,563	\$ 142	\$ 892	\$ 45,682	\$ 132,340	\$ 14,033

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 67	\$ 1	\$ 139
Deposits in Surplus Money Investment Fund	—	6,373	—
Receivables	16,045	—	—
Due From Other Funds	—	74	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 16,112	\$ 6,448	\$ 139
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	16,112	43	5
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	16,112	43	5
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	6,323	125
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	—	6,323	125
Adjustments to Fund Balance			
Deferred Payroll	—	69	—
Reserved for Encumbrances	—	13	9
Total Fund Balance (Deficit) - Adjusted	—	6,405	134
Total Liabilities and Fund Balance	\$ 16,112	\$ 6,448	\$ 139

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)
\$ 2	\$ 1	\$ 40	\$ —	\$ 1	\$ —	\$ 76
53,727	1,686	423	145	178	—	—
—	—	—	—	—	—	—
52	1	116	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,000	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 55,781	\$ 1,688	\$ 579	\$ 145	\$ 179	\$ —	\$ 77
\$ 158	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 7
265	20	249	—	—	—	—
134	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
557	20	249	—	—	—	7
26,530	—	—	—	—	376	—
9,345	1,343	164	145	179	—	55
—	—	—	—	—	(376)	—
35,875	1,343	164	145	179	—	55
15	—	115	—	—	—	—
19,334	325	51	—	—	—	15
55,224	1,668	330	145	179	—	70
\$ 55,781	\$ 1,688	\$ 579	\$ 145	\$ 179	\$ —	\$ 77

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ —	\$ 5,323	\$ 50
Deposits in Surplus Money Investment Fund	2,767	—	5,754
Receivables	—	223	—
Due From Other Funds	1	218	45
Due From Other Governments	—	12	23
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,768	\$ 5,776	\$ 5,872
LIABILITIES			
Accounts Payable	\$ —	\$ 257	\$ 69
Due To Other Funds	—	310	150
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	73	50
Total Liabilities	—	640	269
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	1,182
Contingency Reserve for Economic Uncertainties	2,768	4,404	4,335
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,768	4,404	5,517
Adjustments to Fund Balance			
Deferred Payroll	—	200	40
Reserved for Encumbrances	—	532	46
Total Fund Balance (Deficit) - Adjusted	2,768	5,136	5,603
Total Liabilities and Fund Balance	\$ 2,768	\$ 5,776	\$ 5,872

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)
\$ —	\$ 977	\$ 1	\$ —	\$ 1	\$ 2,260	\$ 654
—	—	1,973	3,914	25	17,129	15,628
—	272	—	292	5	71	719
—	—	613	73	—	1,401	134
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 1,249	\$ 2,587	\$ 4,279	\$ 31	\$ 20,861	\$ 17,135
\$ —	\$ —	\$ 567	\$ 2	\$ —	\$ —	\$ 154
—	—	398	93	4	6,793	945
—	—	11	—	—	—	1
—	—	—	—	—	1,868	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	976	95	4	8,661	1,100
15,862	—	—	—	—	—	—
—	1,249	902	4,113	24	10,718	15,867
(15,862)	—	—	—	—	—	—
—	1,249	902	4,113	24	10,718	15,867
—	—	584	70	—	1,367	123
—	—	125	1	3	115	45
—	1,249	1,611	4,184	27	12,200	16,035
\$ —	\$ 1,249	\$ 2,587	\$ 4,279	\$ 31	\$ 20,861	\$ 17,135

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 4	\$ 1	\$ 81,071
Deposits in Surplus Money Investment Fund	1,024,356	2,308	—
Receivables	—	—	4,289
Due From Other Funds	15,784	2	36,746
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	911
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,040,144	\$ 2,311	\$ 123,017
LIABILITIES			
Accounts Payable	\$ 37,601	\$ —	\$ 8,172
Due To Other Funds	4,417	1	24,740
Due To Other Governments	—	—	424
Advance Collections	—	—	1,819
Deposits	—	—	341
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	42,018	1	35,496
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	4,564
Contingency Reserve for Economic Uncertainties	998,126	2,308	57,509
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	998,126	2,308	62,073
Adjustments to Fund Balance			
Deferred Payroll	—	1	6,371
Reserved for Encumbrances	—	1	19,077
Total Fund Balance (Deficit) - Adjusted	998,126	2,310	87,521
Total Liabilities and Fund Balance	\$ 1,040,144	\$ 2,311	\$ 123,017

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)
\$ —	\$ 20	\$ 3	\$ 45	\$ —	\$ 1,114	\$ 878
82	10,102	561	13,356	12	—	—
—	—	—	9	—	—	—
55	7	—	526	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 137	\$ 10,129	\$ 564	\$ 13,936	\$ 12	\$ 1,114	\$ 878
\$ —	\$ —	\$ —	\$ 15	\$ —	\$ 16	\$ 12
90	—	—	527	—	29	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
90	—	—	542	—	45	12
—	—	—	—	—	—	—
26	10,129	564	12,691	12	994	813
—	—	—	—	—	—	—
26	10,129	564	12,691	12	994	813
6	—	—	517	—	—	—
15	—	—	186	—	75	53
47	10,129	564	13,394	12	1,069	866
\$ 137	\$ 10,129	\$ 564	\$ 13,936	\$ 12	\$ 1,114	\$ 878

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 4	\$ 1	\$ 2,460
Deposits in Surplus Money Investment Fund	4,526	705	10,535
Receivables	—	7	32,251
Due From Other Funds	178	104	937
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,708	\$ 817	\$ 46,183
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 4,248
Due To Other Funds	3	43	7,458
Due To Other Governments	—	—	189
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3	43	11,895
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	3,293	—
Contingency Reserve for Economic Uncertainties	4,109	—	18,117
Unreserved-Undesignated	—	(2,658)	—
Total Fund Balance (Deficit) - Unadjusted	4,109	635	18,117
Adjustments to Fund Balance			
Deferred Payroll	168	41	931
Reserved for Encumbrances	428	98	15,240
Total Fund Balance (Deficit) - Adjusted	4,705	774	34,288
Total Liabilities and Fund Balance	\$ 4,708	\$ 817	\$ 46,183

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)
\$ 134	\$ 1	\$ 3,136	\$ 1	\$ 64,238	\$ 1,064	\$ —
1,376	1,632	1,418,008	136	—	10,910	409
—	53	—	—	—	—	—
39	43	35,234	11	6,480	847	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,567	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,549	\$ 1,729	\$ 1,458,945	\$ 148	\$ 70,718	\$ 12,821	\$ 409
\$ 2	\$ 194	\$ 54,586	\$ —	\$ 152	\$ —	\$ —
195	—	49,442	45	95	247	1
—	—	1,589	—	11	—	—
105	—	—	—	—	—	—
—	—	2	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
302	194	105,619	45	258	247	1
—	—	234,121	—	78,168	38	—
1,121	1,492	910,361	88	—	10,239	407
—	—	—	—	(41,530)	—	—
1,121	1,492	1,144,482	88	36,638	10,277	407
37	43	1,441	11	1	711	—
89	—	207,403	4	33,821	1,586	1
1,247	1,535	1,353,326	103	70,460	12,574	408
\$ 1,549	\$ 1,729	\$ 1,458,945	\$ 148	\$ 70,718	\$ 12,821	\$ 409

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 1,642	\$ 927	\$ 184
Deposits in Surplus Money Investment Fund	—	4,388	—
Receivables	—	690	—
Due From Other Funds	—	1,457	11
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,642	\$ 7,462	\$ 195
LIABILITIES			
Accounts Payable	\$ 740	\$ 145	\$ —
Due To Other Funds	—	154	11
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	740	299	11
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	902	5,114	173
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	902	5,114	173
Adjustments to Fund Balance			
Deferred Payroll	—	1,019	11
Reserved for Encumbrances	—	1,030	—
Total Fund Balance (Deficit) - Adjusted	902	7,163	184
Total Liabilities and Fund Balance	\$ 1,642	\$ 7,462	\$ 195

High Polluter Repair or Removal Account					Home Furnishings and Thermal Insulation Fund (0752)	Horse Racing Fund (3153)	Hospital Building Fund (0121)
Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Home Care Fund (3255)				
\$ 1	\$ 655	\$ 1	\$ 645	\$ 619	\$ 116	\$ 238	
17,340	21,640	1,728	—	2,932	2,366	42,757	
—	—	—	—	—	809	12,481	
1,183	9,403	62	88	201	410	5,922	
—	—	—	—	—	—	—	
—	1	—	—	1	44	362	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	16	—	
\$ 18,524	\$ 31,699	\$ 1,791	\$ 733	\$ 3,753	\$ 3,761	\$ 61,760	
\$ —	\$ 390	\$ —	\$ —	\$ 6	\$ 853	\$ 847	
4,441	1,823	—	151	658	48	4,022	
—	—	—	—	—	75	10	
—	—	—	—	223	—	3,419	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	72	38	
4,441	2,213	—	151	887	1,048	8,336	
4,750	—	—	—	—	—	—	
8,859	29,034	1,150	181	2,530	1,793	47,331	
—	—	—	—	—	—	—	
13,609	29,034	1,150	181	2,530	1,793	47,331	
36	305	—	88	188	409	2,967	
438	147	641	313	148	511	3,126	
14,083	29,486	1,791	582	2,866	2,713	53,424	
\$ 18,524	\$ 31,699	\$ 1,791	\$ 733	\$ 3,753	\$ 3,761	\$ 61,760	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Hospital Quality Assurance Revenue Fund (3158)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	409,435	13,921	125
Receivables	—	12,409	—
Due From Other Funds	547	1,278	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 409,982	\$ 27,608	\$ 125
LIABILITIES			
Accounts Payable	\$ —	\$ 1,062	\$ —
Due To Other Funds	74	588	—
Due To Other Governments	—	10	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	74	1,660	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,689,031	41	—
Contingency Reserve for Economic Uncertainties	—	17,488	125
Unreserved-Undesignated	(1,279,296)	—	—
Total Fund Balance (Deficit) - Unadjusted	409,735	17,529	125
Adjustments to Fund Balance			
Deferred Payroll	45	1,209	—
Reserved for Encumbrances	128	7,210	—
Total Fund Balance (Deficit) - Adjusted	409,908	25,948	125
Total Liabilities and Fund Balance	\$ 409,982	\$ 27,608	\$ 125

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)
\$ 91	\$ 4,722	\$ 430	\$ 396	\$ 2,590	\$ 10	\$ 53
10,502	21,428	—	—	57,897	21,361	16,481
136	21,398	37	85	5,716	11,201	—
2,149	11,128	11	18	1,079	2,405	106
—	—	—	—	—	18	—
—	584	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 12,878	\$ 59,260	\$ 478	\$ 499	\$ 67,282	\$ 34,995	\$ 16,640
\$ 813	\$ 3,902	\$ —	\$ —	\$ 23,090	\$ 18	\$ —
1	2,503	1	103	938	3,409	149
—	—	—	—	166	209	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
814	6,405	1	103	24,194	3,636	149
—	1	—	—	—	—	2,000
9,674	16,617	466	378	39,457	25,119	14,213
—	—	—	—	—	—	—
9,674	16,618	466	378	39,457	25,119	16,213
71	10,638	11	18	682	2,367	58
2,319	25,599	—	—	2,949	3,873	220
12,064	52,855	477	396	43,088	31,359	16,491
\$ 12,878	\$ 59,260	\$ 478	\$ 499	\$ 67,282	\$ 34,995	\$ 16,640

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 1	\$ 15,959	\$ 16
Deposits in Surplus Money Investment Fund	3	—	36,296
Receivables	—	—	1,209
Due From Other Funds	—	208	4,156
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4	\$ 16,167	\$ 41,677
LIABILITIES			
Accounts Payable	\$ —	\$ 271	\$ —
Due To Other Funds	—	377	42
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	648	42
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	4	14,239	36,487
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	4	14,239	36,487
Adjustments to Fund Balance			
Deferred Payroll	—	156	2,416
Reserved for Encumbrances	—	1,124	2,732
Total Fund Balance (Deficit) - Adjusted	4	15,519	41,635
Total Liabilities and Fund Balance	\$ 4	\$ 16,167	\$ 41,677

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)
\$ 1,133	\$ 3	\$ —	\$ 1	\$ 1	\$ —	\$ —
—	299	281	1,175	94	—	—
—	—	—	—	1,921	—	—
30	—	19	94	364,165	106,327	36,572
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,163	\$ 302	\$ 300	\$ 1,270	\$ 366,181	\$ 106,327	\$ 36,572
\$ —	\$ —	\$ —	\$ 26	\$ —	\$ —	\$ —
15	—	77	5	355,870	—	—
—	—	—	—	—	106,327	36,572
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
15	2	77	31	355,870	106,327	36,572
—	—	—	—	—	—	—
1,102	300	202	1,095	10,265	—	—
—	—	—	—	—	—	—
1,102	300	202	1,095	10,265	—	—
30	—	19	—	46	—	—
16	—	2	144	—	—	—
1,148	300	223	1,239	10,311	—	—
\$ 1,163	\$ 302	\$ 300	\$ 1,270	\$ 366,181	\$ 106,327	\$ 36,572

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ —	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	—	—	36
Receivables	—	—	—
Due From Other Funds	23,046	68,321	200,223
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 23,046	\$ 68,322	\$ 200,260
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	23,046	34,097
Due To Other Governments	23,046	45,276	166,163
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	23,046	68,322	200,260
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
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	\$ 23,046	\$ 68,322	\$ 200,260

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

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	\$ —	\$ —	\$ —	\$ —	\$ 1
256,456	2	—	—	—	—	26,026
—	—	—	—	—	—	—
307,865	251,670	51,544	—	79,737	138,003	3,698
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 564,322	\$ 251,673	\$ 51,544	\$ —	\$ 79,737	\$ 138,003	\$ 29,725
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
564,322	—	—	—	36,572	138,003	—
—	251,673	51,544	—	43,165	—	29,725
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
564,322	251,673	51,544	—	79,737	138,003	29,725
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 564,322	\$ 251,673	\$ 51,544	\$ —	\$ 79,737	\$ 138,003	\$ 29,725

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

Local
Revenue
Fund 2011

June 30, 2015
(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		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	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	66,634	—	—
Receivables	—	—	—
Due From Other Funds	50,863	117,497	138,312
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 117,498	\$ 117,497	\$ 138,312

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	117,498	8,422	—
Due To Other Governments	—	109,075	138,312
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	117,498	117,497	138,312

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
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	\$ 117,498	\$ 117,497	\$ 138,312

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)	
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,543	57,814	53,295	29,399	1,623	27,777	230,945
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,543	\$ 57,814	\$ 53,295	\$ 29,399	\$ 1,623	\$ 27,777	\$ 230,945
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	29,399	—	—	230,945
2,543	57,814	53,295	—	1,623	27,777	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,543	57,814	53,295	29,399	1,623	27,777	230,945
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,543	\$ 57,814	\$ 53,295	\$ 29,399	\$ 1,623	\$ 27,777	\$ 230,945

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

Local Revenue Fund 2011
(Continued from previous page)

Law
Enforcement
Services
Account
(Continued
from previous
page)

Trial Court Security Subaccount (3221)	Local Revenue Fund 2011 * (3171)	Mental Health Account (3179)
---	--	------------------------------------

ASSETS

Cash in State Treasury and Agency Accounts	\$ —	\$ 546,452	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	60,690	630,746	186,759
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 60,690	\$ 1,177,198	\$ 186,759

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	1,145,430	186,759
Due To Other Governments	60,690	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	60,690	1,145,430	186,759

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	31,768	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	—	31,768	—
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	—	31,768	—
Total Liabilities and Fund Balance	\$ 60,690	\$ 1,177,198	\$ 186,759

* 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						Support 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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 60,149
—	—	—	—	—	—	—
—	—	—	—	—	—	—
108,629	7,242	14,484	144,839	14,484	413,825	117,020
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 108,629	\$ 7,242	\$ 14,484	\$ 144,839	\$ 14,484	\$ 413,825	\$ 177,169
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	144,839	—	413,825	—
108,629	7,242	14,484	—	14,484	—	177,169
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
108,629	7,242	14,484	144,839	14,484	413,825	177,169
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 108,629	\$ 7,242	\$ 14,484	\$ 144,839	\$ 14,484	\$ 413,825	\$ 177,169

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

Local Revenue Fund 2011
(Continued from previous page)

Sales and Use Tax Growth Account (Continued from previous page)	Support Services Account	Behavioral Health Subaccount
Support Services Growth Subaccount (Continued from previous page)		
Protective Services Growth Special Account (3236)	Support Services Growth Subaccount (3218)	Behavioral Health Subaccount (3217)

ASSETS

Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	138,517	268,986	62,187
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 138,517	\$ 268,986	\$ 62,188

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	268,986	851
Due To Other Governments	138,517	—	61,337
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	138,517	268,986	62,188

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
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	\$ 138,517	\$ 268,986	\$ 62,188

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)
\$ —	\$ —	\$ 6	\$ 54,930	\$ —	\$ 76,331	\$ 1
—	—	—	—	12,201	—	8,996
—	—	—	—	—	1	—
851	251,715	313,902	—	9	—	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 851	\$ 251,715	\$ 313,908	\$ 54,930	\$ 12,210	\$ 76,332	\$ 9,002
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	313,908	—	—	33	—
851	251,715	—	—	—	—	—
—	—	—	—	—	7	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
851	251,715	313,908	—	—	40	—
—	—	—	—	229,662	3,750	—
—	—	—	54,930	—	72,522	9,002
—	—	—	—	(217,452)	—	—
—	—	—	54,930	12,210	76,272	9,002
—	—	—	—	—	—	—
—	—	—	—	—	20	—
—	—	—	54,930	12,210	76,292	9,002
\$ 851	\$ 251,715	\$ 313,908	\$ 54,930	\$ 12,210	\$ 76,332	\$ 9,002

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 764	\$ 4,769	\$ 11
Deposits in Surplus Money Investment Fund	21,309	—	96
Receivables	1,199	444	—
Due From Other Funds	4,274	125	5
Due From Other Governments	—	—	—
Prepaid Expenses	63	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	11	—	—
Total Assets	\$ 27,620	\$ 5,338	\$ 112
LIABILITIES			
Accounts Payable	\$ 420	\$ —	\$ 1
Due To Other Funds	63	42	3
Due To Other Governments	—	—	—
Advance Collections	624	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,107	42	4
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	16,387	4,234	102
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	16,387	4,234	102
Adjustments to Fund Balance			
Deferred Payroll	2,613	106	5
Reserved for Encumbrances	7,513	956	1
Total Fund Balance (Deficit) - Adjusted	26,513	5,296	108
Total Liabilities and Fund Balance	\$ 27,620	\$ 5,338	\$ 112

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

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		
				Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)	Missing Children Reward Fund * (0113)
\$ 14	\$ 315	\$ 1	\$ 72	\$ 534	\$ 461	\$ —
2,715	—	798	371,711	3,431	1,647	—
180	—	12	6	—	56	—
193	7	13	114,028	19	344	—
—	—	—	—	—	—	—
—	—	—	35	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,102	\$ 322	\$ 824	\$ 485,852	\$ 3,984	\$ 2,508	\$ —
\$ —	\$ —	\$ 7	\$ 15,500	\$ —	\$ —	\$ —
38	7	—	686	—	170	—
—	—	—	207,137	—	—	—
—	—	12	—	534	459	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
38	7	19	223,323	534	629	—
—	—	—	316,904	—	—	—
2,844	309	156	—	3,300	1,607	—
—	—	—	(103,296)	—	—	—
2,844	309	156	213,608	3,300	1,607	—
186	6	8	680	7	238	—
34	—	641	48,241	143	34	—
3,064	315	805	262,529	3,450	1,879	—
\$ 3,102	\$ 322	\$ 824	\$ 485,852	\$ 3,984	\$ 2,508	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 1	\$ 2,525	\$ 1
Deposits in Surplus Money Investment Fund	2,393	12,629	3,121
Receivables	—	43	—
Due From Other Funds	119	3,276	833
Due From Other Governments	561	—	—
Prepaid Expenses	—	307	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,074	\$ 18,780	\$ 3,955
LIABILITIES			
Accounts Payable	\$ 57	\$ 740	\$ —
Due To Other Funds	322	2,881	108
Due To Other Governments	2	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	3,530	—
Total Liabilities	381	7,151	108
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,289	10,369	3,150
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,289	10,369	3,150
Adjustments to Fund Balance			
Deferred Payroll	118	904	569
Reserved for Encumbrances	286	356	128
Total Fund Balance (Deficit) - Adjusted	2,693	11,629	3,847
Total Liabilities and Fund Balance	\$ 3,074	\$ 18,780	\$ 3,955

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)
\$ 2,025	\$ 25	\$ —	\$ 1,190	\$ 125	\$ —	\$ 802
—	651	455	—	—	280	—
—	—	—	—	—	—	—
142	16	1	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,167	\$ 692	\$ 456	\$ 1,190	\$ 125	\$ 280	\$ 802
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
123	74	—	389	—	9	—
—	—	—	—	—	—	—
—	7	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
123	81	—	389	—	9	—
—	—	—	—	—	—	—
1,928	589	456	801	125	271	802
—	—	—	—	—	—	—
1,928	589	456	801	125	271	802
108	16	—	—	—	—	—
8	6	—	—	—	—	—
2,044	611	456	801	125	271	802
\$ 2,167	\$ 692	\$ 456	\$ 1,190	\$ 125	\$ 280	\$ 802

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 4	\$ 151	\$ —
Deposits in Surplus Money Investment Fund	49,950	3,215	1,226
Receivables	1,245	—	—
Due From Other Funds	4,853	46	228
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 56,052	\$ 3,412	\$ 1,454
LIABILITIES			
Accounts Payable	\$ —	\$ 2	\$ —
Due To Other Funds	1,849	247	—
Due To Other Governments	—	—	1,454
Advance Collections	—	123	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,849	372	1,454
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	47,946	2,983	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	47,946	2,983	—
Adjustments to Fund Balance			
Deferred Payroll	3,601	44	—
Reserved for Encumbrances	2,656	13	—
Total Fund Balance (Deficit) - Adjusted	54,203	3,040	—
Total Liabilities and Fund Balance	\$ 56,052	\$ 3,412	\$ 1,454

Off-Highway Vehicle Trust Fund (0263)	Oil, Gas, and Geothermal Administrative Fund		Office of Patient Advocate Trust Fund (3209)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)
	Acute Orphan Well Account (3102)	Oil, Gas, and Geothermal Administrative Fund (3046)				
\$ 127	\$ 1	\$ 56	\$ 1	\$ 3,836	\$ 1	\$ 1,819
151,954	357	10,434	1,853	23,437	9,446	—
99	—	12	—	3,105	—	—
3,242	—	6,776	57	1,518	678	—
—	—	—	—	—	—	—
—	—	11	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 155,422	\$ 358	\$ 17,289	\$ 1,911	\$ 31,896	\$ 10,125	\$ 1,819
\$ 3,557	\$ —	\$ 1,198	\$ —	\$ 179	\$ —	\$ 1,812
6,771	—	1,611	412	2,605	1,313	—
1	—	—	—	6	—	—
522	—	55	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10,851	—	2,864	412	2,790	1,313	1,812
24,413	—	1,500	—	—	—	—
56,751	358	6,024	1,250	22,997	8,111	7
—	—	—	—	—	—	—
81,164	358	7,524	1,250	22,997	8,111	7
1,258	—	2,764	56	1,472	671	—
62,149	—	4,137	193	4,637	30	—
144,571	358	14,425	1,499	29,106	8,812	7
\$ 155,422	\$ 358	\$ 17,289	\$ 1,911	\$ 31,896	\$ 10,125	\$ 1,819

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Optometry Fund (0763)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 235	\$ 229	\$ 1
Deposits in Surplus Money Investment Fund	1,935	3,478	336
Receivables	—	—	—
Due From Other Funds	59	71	—
Due From Other Governments	—	—	—
Prepaid Expenses	5	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,234	\$ 3,778	\$ 337
LIABILITIES			
Accounts Payable	\$ 4	\$ —	\$ —
Due To Other Funds	397	536	—
Due To Other Governments	—	—	—
Advance Collections	241	2	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	642	538	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,517	3,152	337
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,517	3,152	337
Adjustments to Fund Balance			
Deferred Payroll	58	69	—
Reserved for Encumbrances	17	19	—
Total Fund Balance (Deficit) - Adjusted	1,592	3,240	337
Total Liabilities and Fund Balance	\$ 2,234	\$ 3,778	\$ 337

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)	Pierce's Disease Management Account (3010)
\$ 1	\$ 383	\$ 50,200	\$ 2,032	\$ 353	\$ 219	\$ —
202	10,686	—	11,551	1,118	2,081	13,216
—	43	—	1	—	—	—
1	13,406	3,811	1,383	127	28	6,252
—	—	—	—	—	—	—
—	55	—	12	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 204	\$ 24,573	\$ 54,011	\$ 14,979	\$ 1,599	\$ 2,328	\$ 19,468
\$ —	\$ 2,554	\$ —	\$ 74	\$ 13	\$ 4	\$ 818
—	311	11	140	766	293	13
—	1,153	—	—	—	—	576
—	—	—	1,531	386	178	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	180	—	—	—	—	—
—	4,198	11	1,745	1,165	475	1,407
—	—	6,658	—	—	—	13,240
204	11,941	47,332	11,741	303	1,764	—
—	—	—	—	—	—	(41)
204	11,941	53,990	11,741	303	1,764	13,199
—	1,015	10	994	119	26	243
—	7,419	—	499	12	63	4,619
204	20,375	54,000	13,234	434	1,853	18,061
\$ 204	\$ 24,573	\$ 54,011	\$ 14,979	\$ 1,599	\$ 2,328	\$ 19,468

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 10	\$ 61	\$ 1
Deposits in Surplus Money Investment Fund	1,398	164	10,037
Receivables	—	685	—
Due From Other Funds	7	633	27
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,415	\$ 1,543	\$ 10,065
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	6	934	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	6	934	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,403	149	10,065
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,403	149	10,065
Adjustments to Fund Balance			
Deferred Payroll	6	273	—
Reserved for Encumbrances	—	187	—
Total Fund Balance (Deficit) - Adjusted	1,409	609	10,065
Total Liabilities and Fund Balance	\$ 1,415	\$ 1,543	\$ 10,065

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)	Psychology Fund (0310)
\$ 86	\$ 1,534	\$ 1,346	\$ 1,254	\$ 82	\$ 41	\$ 450
806	9,926	8,358	6,625	458	351	5,697
—	—	—	—	—	—	—
25	518	500	1,470	24	12	141
—	—	—	1	—	—	—
—	—	2	—	—	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 917	\$ 11,978	\$ 10,206	\$ 9,350	\$ 564	\$ 404	\$ 6,291
\$ 2	\$ 38	\$ 14	\$ 29	\$ —	\$ —	\$ 1
211	1,876	1,830	—	157	24	513
—	—	—	—	—	—	—
59	—	869	1,768	66	—	304
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
272	1,914	2,713	1,797	223	24	818
—	—	—	—	—	—	—
617	9,466	7,054	6,991	316	358	5,212
—	—	—	—	—	—	—
617	9,466	7,054	6,991	316	358	5,212
23	500	340	279	23	12	137
5	98	99	283	2	10	124
645	10,064	7,493	7,553	341	380	5,473
\$ 917	\$ 11,978	\$ 10,206	\$ 9,350	\$ 564	\$ 404	\$ 6,291

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

Public Interest
Research,
Development,
and
Demonstration
Fund

	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund * (3172)	Natural Gas Subaccount (3109)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 4,009	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	86,048
Receivables	—	—	—
Due From Other Funds	—	—	491
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,009	\$ —	\$ 86,539
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1,892
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	1,892
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	114	—	19,491
Contingency Reserve for Economic Uncertainties	2,367	—	13,769
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,481	—	33,260
Adjustments to Fund Balance			
Deferred Payroll	—	—	123
Reserved for Encumbrances	1,528	—	51,264
Total Fund Balance (Deficit) - Adjusted	4,009	—	84,647
Total Liabilities and Fund Balance	\$ 4,009	\$ —	\$ 86,539

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

† 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 (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	
					Hazardous Spill Prevention Account † (0059)	Rail Accident Prevention and Response Fund (0058)
\$ 40	\$ 1	\$ 2,254	\$ —	\$ 719	\$ —	\$ 1
40,062	2,340	43,756	7,928	6,642	—	5
—	—	12	213	21	—	—
126	221	5,123	1,946	2,296	—	—
—	—	2	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 40,228	\$ 2,562	\$ 51,147	\$ 10,087	\$ 9,678	\$ —	\$ 6
\$ 3,233	\$ 200	\$ —	\$ —	\$ 34	\$ —	\$ —
1,083	387	3,919	974	14	—	—
—	4	—	—	—	—	—
—	—	24,399	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,316	591	28,318	974	48	—	—
367	—	—	—	—	—	—
20,039	1,726	19,824	4,972	6,534	—	6
—	—	—	—	—	—	—
20,406	1,726	19,824	4,972	6,534	—	6
79	219	3,005	1,938	1,223	—	—
15,427	26	—	2,203	1,873	—	—
35,912	1,971	22,829	9,113	9,630	—	6
\$ 40,228	\$ 2,562	\$ 51,147	\$ 10,087	\$ 9,678	\$ —	\$ 6

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recidivism Reduction Fund (3259)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 261	\$ 5,224	\$ 81,062
Deposits in Surplus Money Investment Fund	7,756	35,418	—
Receivables	—	—	—
Due From Other Funds	291	3,174	224
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,308	\$ 43,816	\$ 81,286
LIABILITIES			
Accounts Payable	\$ —	\$ 5	\$ 2,068
Due To Other Funds	328	—	1,218
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	4	—	—
Total Liabilities	332	5	3,286
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	18,517
Contingency Reserve for Economic Uncertainties	7,625	40,927	57,750
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	7,625	40,927	76,267
Adjustments to Fund Balance			
Deferred Payroll	278	2,302	224
Reserved for Encumbrances	73	582	1,509
Total Fund Balance (Deficit) - Adjusted	7,976	43,811	78,000
Total Liabilities and Fund Balance	\$ 8,308	\$ 43,816	\$ 81,286

Recreational Health Fund (3157)	Regional Railroad Accident Preparedness and Immediate Response Fund (3260)	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)
\$ 1	\$ 10,000	\$ 2	\$ 1	\$ 2	\$ 1	\$ —
521	—	522	3,176	5,831	98	71,435
—	—	—	53	1	—	—
—	23	25	29	173	—	51
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 522	\$ 10,023	\$ 549	\$ 3,259	\$ 6,007	\$ 99	\$ 71,486
\$ —	\$ —	\$ —	\$ 93	\$ 192	\$ —	\$ 1
—	229	26	61	261	—	—
—	—	—	—	2	—	—
—	—	—	103	—	—	66,329
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	229	26	257	455	—	66,330
—	—	—	—	—	—	—
522	959	449	2,420	5,328	99	5,156
—	—	—	—	—	—	—
522	959	449	2,420	5,328	99	5,156
—	23	24	27	169	—	—
—	8,812	50	555	55	—	—
522	9,794	523	3,002	5,552	99	5,156
\$ 522	\$ 10,023	\$ 549	\$ 3,259	\$ 6,007	\$ 99	\$ 71,486

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(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	\$ 1	\$ —	\$ 4,287
Deposits in Surplus Money Investment Fund	288	182,361	—
Receivables	—	9	7
Due From Other Funds	—	348	158
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	11
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 289	\$ 182,718	\$ 4,463
LIABILITIES			
Accounts Payable	\$ —	\$ 1,479	\$ —
Due To Other Funds	—	884	52
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	599	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	2,962	52
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	68	—
Contingency Reserve for Economic Uncertainties	287	83,871	4,247
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	287	83,939	4,247
Adjustments to Fund Balance			
Deferred Payroll	—	207	154
Reserved for Encumbrances	2	95,610	10
Total Fund Balance (Deficit) - Adjusted	289	179,756	4,411
Total Liabilities and Fund Balance	\$ 289	\$ 182,718	\$ 4,463

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

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)
\$ —	\$ 300	\$ 114,450	\$ 1	\$ 164	\$ 398	\$ 1
—	2,741	—	46	—	1,559	6,785
—	1	12	—	—	7,666	26
—	131	35,875	—	—	406	77
—	—	6,000	—	—	—	—
—	1	98	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 3,174	\$ 156,435	\$ 47	\$ 164	\$ 10,029	\$ 6,889
\$ —	\$ 1	\$ 5,615	\$ —	\$ —	\$ —	\$ 64
—	265	34,427	—	8	2,671	—
—	—	9,006	—	—	—	—
—	227	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	493	49,048	—	8	2,671	64
—	—	—	—	—	—	—
—	2,431	85,756	47	132	6,802	6,748
—	—	—	—	—	—	—
—	2,431	85,756	47	132	6,802	6,748
—	125	1,831	—	—	371	77
—	125	19,800	—	24	185	—
—	2,681	107,387	47	156	7,358	6,825
\$ —	\$ 3,174	\$ 156,435	\$ 47	\$ 164	\$ 10,029	\$ 6,889

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2015

(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	\$ 2	\$ 147	\$ 1,962
Deposits in Surplus Money Investment Fund	1,185	—	—
Receivables	—	—	—
Due From Other Funds	721	—	16
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,908	\$ 147	\$ 1,978
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 13
Due To Other Funds	117	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	189
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	117	—	202
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,624	147	1,731
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,624	147	1,731
Adjustments to Fund Balance			
Deferred Payroll	124	—	16
Reserved for Encumbrances	43	—	29
Total Fund Balance (Deficit) - Adjusted	1,791	147	1,776
Total Liabilities and Fund Balance	\$ 1,908	\$ 147	\$ 1,978

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

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)
\$ 1,581	\$ —	\$ —	\$ —	\$ 5,266	\$ 1	\$ 686
—	—	2,316	2,835	24,794	4,291	—
—	—	—	1	199	—	—
5	—	167	15	1,718	221	—
—	—	—	—	—	—	—
—	—	—	—	—	—	11
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,586	\$ —	\$ 2,483	\$ 2,851	\$ 31,977	\$ 4,513	\$ 697
\$ —	\$ —	\$ —	\$ 29	\$ —	\$ —	\$ 686
4	—	—	27	23,584	80	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6	—	—	—	—	—	—
10	—	—	56	23,584	80	686
1,609	—	3,599	—	—	—	11,067
—	—	—	2,780	1,000	4,173	—
(38)	—	(1,185)	—	—	—	(11,056)
1,571	—	2,414	2,780	1,000	4,173	11
5	—	7	13	1,701	218	—
—	—	62	2	5,692	42	—
1,576	—	2,483	2,795	8,393	4,433	11
\$ 1,586	\$ —	\$ 2,483	\$ 2,851	\$ 31,977	\$ 4,513	\$ 697

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 836	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	9,446	301	115
Receivables	6,581	—	—
Due From Other Funds	25	4	25
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 16,888	\$ 306	\$ 140
LIABILITIES			
Accounts Payable	\$ —	\$ 8	\$ 15
Due To Other Funds	254	4	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	254	12	15
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	2,061
Contingency Reserve for Economic Uncertainties	16,614	289	—
Unreserved-Undesignated	—	—	(2,086)
Total Fund Balance (Deficit) - Unadjusted	16,614	289	(25)
Adjustments to Fund Balance			
Deferred Payroll	20	3	—
Reserved for Encumbrances	—	2	150
Total Fund Balance (Deficit) - Adjusted	16,634	294	125
Total Liabilities and Fund Balance	\$ 16,888	\$ 306	\$ 140

Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Specialized First Aid Training Program Approval Fund (3256)	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)
\$ —	\$ 1	\$ 63	\$ 726	\$ 238	\$ 8,664	\$ 546
4,274	13,799	—	—	1,819	—	3,692
—	66	—	—	—	—	—
283	65	9	16	67	6,022	149
—	956	—	—	—	—	—
—	—	—	—	—	14	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,557	\$ 14,887	\$ 72	\$ 742	\$ 2,124	\$ 14,700	\$ 4,387
\$ —	\$ 1,153	\$ —	\$ —	\$ 4	\$ 1,000	\$ —
38	3,461	63	110	361	34	807
—	—	—	—	—	—	—
—	—	—	—	157	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
38	4,614	63	110	522	1,034	807
—	—	—	164	—	—	1,002
4,408	3,123	1	405	1,526	8,558	2,423
—	—	—	—	—	—	—
4,408	3,123	1	569	1,526	8,558	3,425
100	56	8	—	66	1,541	142
11	7,094	—	63	10	3,567	13
4,519	10,273	9	632	1,602	13,666	3,580
\$ 4,557	\$ 14,887	\$ 72	\$ 742	\$ 2,124	\$ 14,700	\$ 4,387

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	State Community Corrections Performance Incentives Fund (8059)	State Corporations Fund (0067)	State Court Facilities Construction Fund Immediate and Critical Needs Account (3138)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 30,972	\$ 7,570	\$ 1
Deposits in Surplus Money Investment Fund	—	50,202	131,836
Receivables	—	601	41,526
Due From Other Funds	1,017	7,206	77
Due From Other Governments	—	—	—
Prepaid Expenses	—	296	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 31,989	\$ 65,875	\$ 173,440
LIABILITIES			
Accounts Payable	\$ 31,196	\$ 653	\$ 9,311
Due To Other Funds	480	328	5
Due To Other Governments	—	1	—
Advance Collections	—	4,061	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	1	20
Total Liabilities	31,676	5,044	9,336
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,274	—	23,562
Contingency Reserve for Economic Uncertainties	—	57,416	129,060
Unreserved-Undesignated	(979)	—	—
Total Fund Balance (Deficit) - Unadjusted	295	57,416	152,622
Adjustments to Fund Balance			
Deferred Payroll	17	2,898	—
Reserved for Encumbrances	1	517	11,482
Total Fund Balance (Deficit) - Adjusted	313	60,831	164,104
Total Liabilities and Fund Balance	\$ 31,989	\$ 65,875	\$ 173,440

State Court Facilities Construction Fund (3037)	State Dental Assistant Fund (3142)	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)
			Dentally Underserved Account (3039)	State Dentistry Fund (0741)		
\$ 32	\$ 246	\$ 201	\$ 1	\$ 1,267	\$ 165	\$ 194
182,296	3,086	1,460	1,687	5,929	66,052	—
17,187	—	—	—	—	391	—
60,698	49	43	1	1,238	14,884	8
4,219	—	—	—	—	—	—
—	—	—	—	40	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 264,432	\$ 3,381	\$ 1,704	\$ 1,689	\$ 8,474	\$ 81,492	\$ 202
\$ 2,711	\$ 2	\$ 3	\$ —	\$ 18	\$ 660	\$ —
543	263	210	—	773	161	—
—	—	—	—	—	—	—
—	209	164	—	1,129	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
372	—	—	—	—	—	—
3,626	474	377	—	1,920	821	—
—	—	—	1,677	—	—	—
244,954	2,840	1,279	12	5,634	67,191	3
—	—	—	—	—	—	—
244,954	2,840	1,279	1,689	5,634	67,191	3
1,693	43	40	—	425	4,487	—
14,159	24	8	—	495	8,993	199
260,806	2,907	1,327	1,689	6,554	80,671	202
\$ 264,432	\$ 3,381	\$ 1,704	\$ 1,689	\$ 8,474	\$ 81,492	\$ 202

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 4,351	\$ 176	\$ 3,623
Deposits in Surplus Money Investment Fund	—	1,748	3,350
Receivables	—	—	19
Due From Other Funds	61	59	19
Due From Other Governments	—	—	—
Prepaid Expenses	—	2	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,412	\$ 1,985	\$ 7,011
LIABILITIES			
Accounts Payable	\$ —	\$ 2	\$ —
Due To Other Funds	628	307	—
Due To Other Governments	—	—	—
Advance Collections	1,146	95	3,623
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,774	404	3,623
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,544	1,522	3,080
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	2,544	1,522	3,080
Adjustments to Fund Balance			
Deferred Payroll	57	55	13
Reserved for Encumbrances	37	4	295
Total Fund Balance (Deficit) - Adjusted	2,638	1,581	3,388
Total Liabilities and Fund Balance	\$ 4,412	\$ 1,985	\$ 7,011

State Parks and Recreation Fund				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)
State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)	State Public Works Enforcement Fund (3150)					
\$ 7,061	\$ 11,930	\$ 595	\$ 86,859	\$ —	\$ 3	\$ 1	
104,896	—	6,534	—	—	19,273	23,071	
5,322	—	—	19,309	—	26,458	—	
40,134	882	562	2,304	912,003	965	15	
110	—	—	—	27,926	—	6,815	
1,017	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 158,540	\$ 12,812	\$ 7,691	\$ 108,472	\$ 939,929	\$ 46,699	\$ 29,902	
\$ 21,376	\$ —	\$ —	\$ —	\$ 53,672	\$ 2,867	\$ —	
1,850	1,912	848	26,307	27,931	342	—	
140	—	—	—	856,026	—	—	
43,717	—	—	—	—	—	2	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
67,083	1,912	848	26,307	937,629	3,209	2	
6,909	245	—	—	—	—	60	
50,792	9,656	5,533	66,529	2,300	8,957	12,664	
—	—	—	—	—	—	—	
57,701	9,901	5,533	66,529	2,300	8,957	12,724	
8,109	27	558	2,304	—	900	—	
25,647	972	752	13,332	—	33,633	17,176	
91,457	10,900	6,843	82,165	2,300	43,490	29,900	
\$ 158,540	\$ 12,812	\$ 7,691	\$ 108,472	\$ 939,929	\$ 46,699	\$ 29,902	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 52	\$ 744
Deposits in Surplus Money Investment Fund	8,089	780	1,887
Receivables	—	—	—
Due From Other Funds	926	7	186
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 9,016	\$ 839	\$ 2,817
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 6
Due To Other Funds	214	79	18
Due To Other Governments	—	—	—
Advance Collections	15	—	216
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	229	79	240
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	7,838	650	2,202
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	7,838	650	2,202
Adjustments to Fund Balance			
Deferred Payroll	392	7	179
Reserved for Encumbrances	557	103	196
Total Fund Balance (Deficit) - Adjusted	8,787	760	2,577
Total Liabilities and Fund Balance	\$ 9,016	\$ 839	\$ 2,817

Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	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)
\$ 18	\$ 277	\$ 1	\$ 1	\$ 389	\$ 535	\$ 848
572	—	23,184	33,671	1,934	2,925	8,053
—	—	—	1	10	—	—
—	—	217	419	1,347	237	10
—	—	—	—	—	—	—
—	—	—	—	109	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 590	\$ 277	\$ 23,402	\$ 34,092	\$ 3,789	\$ 3,697	\$ 8,911
\$ —	\$ —	\$ 104	\$ 217	\$ 247	\$ —	\$ —
—	—	318	31	314	463	1,000
—	—	—	—	35	—	—
—	—	—	—	80	—	—
—	—	—	18,899	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	422	19,147	676	463	1,000
—	1,316	—	—	—	—	—
590	—	22,779	14,867	1,934	2,920	7,905
—	(1,039)	—	—	—	—	—
590	277	22,779	14,867	1,934	2,920	7,905
—	—	201	78	883	235	6
—	—	—	—	296	79	—
590	277	22,980	14,945	3,113	3,234	7,911
\$ 590	\$ 277	\$ 23,402	\$ 34,092	\$ 3,789	\$ 3,697	\$ 8,911

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Telephone Medical Advice Services Fund (0459)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 23	\$ 22,713	\$ 23
Deposits in Surplus Money Investment Fund	994	—	2,560
Receivables	—	8,701	2
Due From Other Funds	10	2,277	38
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,027	\$ 33,691	\$ 2,623
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	43	4,072	48
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	43	4,072	48
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	975	25,979	2,527
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	975	25,979	2,527
Adjustments to Fund Balance			
Deferred Payroll	9	1,473	36
Reserved for Encumbrances	—	2,167	12
Total Fund Balance (Deficit) - Adjusted	984	29,619	2,575
Total Liabilities and Fund Balance	\$ 1,027	\$ 33,691	\$ 2,623

Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)	Transportation Deferred Investment Fund (3093)	Transportation Investment Fund (3008)	Transportation Rate Fund (0412)
\$ 2,266	\$ 120,352	\$ 1	\$ —	\$ 41,656	\$ 130,180	\$ 373
—	—	323	—	—	—	5
—	—	—	—	—	—	622
—	83	—	151,303	—	—	123
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,266	\$ 120,435	\$ 324	\$ 151,303	\$ 41,656	\$ 130,180	\$ 1,123
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	114	151,303	—	—	844
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	20
—	—	114	151,303	—	—	864
—	620	206	—	55,176	1,053,167	—
2,266	119,732	4	—	—	—	20
—	—	—	—	(13,520)	(922,987)	—
2,266	120,352	210	—	41,656	130,180	20
—	83	—	—	—	—	123
—	—	—	—	—	—	116
2,266	120,435	210	—	41,656	130,180	259
\$ 2,266	\$ 120,435	\$ 324	\$ 151,303	\$ 41,656	\$ 130,180	\$ 1,123

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 46	\$ 79	\$ 2
Deposits in Surplus Money Investment Fund	—	—	2,041
Receivables	—	—	—
Due From Other Funds	—	636	36
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 46	\$ 715	\$ 2,079
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 22
Due To Other Funds	—	288	51
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	288	73
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	71	—	—
Contingency Reserve for Economic Uncertainties	—	427	1,967
Unreserved-Undesignated	(25)	—	—
Total Fund Balance (Deficit) - Unadjusted	46	427	1,967
Adjustments to Fund Balance			
Deferred Payroll	—	—	35
Reserved for Encumbrances	—	—	4
Total Fund Balance (Deficit) - Adjusted	46	427	2,006
Total Liabilities and Fund Balance	\$ 46	\$ 715	\$ 2,079

Underground Storage Tank Cleanup Fund						
Trial Court Trust Fund (0932)	Umbilical Cord Blood Collection Program Fund (1017)	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)
\$ —	\$ 8,631	\$ 1	\$ 13,946	\$ —	\$ —	\$ 2,833
33,342	—	9,558	478,927	22,208	5,643	54,892
112,818	—	—	40,082	—	—	46,222
17,308	—	7	47,885	16	500	5,236
—	—	—	531	—	—	—
—	—	—	393	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 163,468	\$ 8,631	\$ 9,566	\$ 581,764	\$ 22,224	\$ 6,143	\$ 109,183
\$ 21,200	\$ 82	\$ 57	\$ 6,450	\$ 525	\$ 430	\$ 97,919
80,216	—	—	945	—	16	4
—	—	—	1,560	—	6	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
43	—	—	—	—	—	—
101,459	82	57	8,955	525	452	97,923
—	—	3,061	—	17,352	—	—
6,613	8,549	171	397,139	1,736	5,154	7,696
—	—	—	—	—	—	—
6,613	8,549	3,232	397,139	19,088	5,154	7,696
17,253	—	—	6,441	—	496	32
38,143	—	6,277	169,229	2,611	41	3,532
62,009	8,549	9,509	572,809	21,699	5,691	11,260
\$ 163,468	\$ 8,631	\$ 9,566	\$ 581,764	\$ 22,224	\$ 6,143	\$ 109,183

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Used Mattress Recycling Fund (3257)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 87	\$ 7	\$ 1,366
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	284
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 87	\$ 7	\$ 1,650
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	1	50
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	1	50
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	826	—
Contingency Reserve for Economic Uncertainties	87	—	1,600
Unreserved-Undesignated	—	(820)	—
Total Fund Balance (Deficit) - Unadjusted	87	6	1,600
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	87	6	1,600
Total Liabilities and Fund Balance	\$ 87	\$ 7	\$ 1,650

Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans' Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
\$ 1	\$ 4,124	\$ 2	\$ 381	\$ 1	\$ 123	\$ —
283	26,872	1,659	4,466	9,853	11,236	764
—	—	—	—	—	20	5
11	20,682	31	146	1,855	2	5
—	—	—	—	—	—	—
—	138	—	3	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 295	\$ 51,816	\$ 1,692	\$ 4,996	\$ 11,709	\$ 11,381	\$ 774
\$ —	\$ 32	\$ —	\$ 3	\$ 321	\$ 13	\$ 26
14	3,288	—	866	125	—	6
—	—	293	—	—	—	—
—	1,011	—	236	—	—	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	—	—	—	—
14	4,332	293	1,105	446	13	41
—	—	—	—	—	—	—
267	35,373	1,399	3,561	6,278	11,368	675
—	—	—	—	—	—	—
267	35,373	1,399	3,561	6,278	11,368	675
11	5,002	—	144	66	—	5
3	7,109	—	186	4,919	—	53
281	47,484	1,399	3,891	11,263	11,368	733
\$ 295	\$ 51,816	\$ 1,692	\$ 4,996	\$ 11,709	\$ 11,381	\$ 774

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Vocational Nursing and Psychiatric Technicians Fund		
	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 207	\$ 1,188	\$ 578
Deposits in Surplus Money Investment Fund	1,644	11,471	58,866
Receivables	—	—	2,650
Due From Other Funds	57	357	4,689
Due From Other Governments	—	—	—
Prepaid Expenses	1	6	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,909	\$ 13,022	\$ 66,783
LIABILITIES			
Accounts Payable	\$ 3	\$ 7	\$ —
Due To Other Funds	436	553	11,652
Due To Other Governments	—	—	—
Advance Collections	167	796	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	606	1,356	11,652
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	29
Contingency Reserve for Economic Uncertainties	1,218	11,318	31,132
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	1,218	11,318	31,161
Adjustments to Fund Balance			
Deferred Payroll	56	312	4,535
Reserved for Encumbrances	29	36	19,435
Total Fund Balance (Deficit) - Adjusted	1,303	11,666	55,131
Total Liabilities and Fund Balance	\$ 1,909	\$ 13,022	\$ 66,783

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

Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund		Wine Safety Fund * (0116)
				Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)	
\$ 25	\$ —	\$ 90	\$ 72	\$ —	\$ —	\$ —
2,557	1,011	6,157	—	1,131	6,098	—
—	—	518	5	—	15	—
36	1	843	15	1	631	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,618	\$ 1,012	\$ 7,608	\$ 92	\$ 1,132	\$ 6,744	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 7	\$ —
71	1	1,723	9	—	1,658	—
—	—	—	—	—	68	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
71	1	1,723	9	—	1,733	—
—	—	1,660	—	—	—	—
2,490	1,008	2,750	53	1,132	3,023	—
—	—	—	—	—	—	—
2,490	1,008	4,410	53	1,132	3,023	—
34	—	811	7	—	3	—
23	3	664	23	—	1,985	—
2,547	1,011	5,885	83	1,132	5,011	—
\$ 2,618	\$ 1,012	\$ 7,608	\$ 92	\$ 1,132	\$ 6,744	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 9	\$ 5,601	\$ —
Deposits in Surplus Money Investment Fund	902	349,628	583
Receivables	—	3,612	—
Due From Other Funds	1	12,742	8
Due From Other Governments	—	—	—
Prepaid Expenses	—	109	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 912	\$ 371,692	\$ 591
LIABILITIES			
Accounts Payable	\$ —	\$ 279	\$ —
Due To Other Funds	10	257	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	10	536	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	237,835	—
Contingency Reserve for Economic Uncertainties	534	111,894	590
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	534	349,729	590
Adjustments to Fund Balance			
Deferred Payroll	—	10,055	—
Reserved for Encumbrances	368	11,372	1
Total Fund Balance (Deficit) - Adjusted	902	371,156	591
Total Liabilities and Fund Balance	\$ 912	\$ 371,692	\$ 591

Workers' Occupational Safety and Health Education Fund (3030)	Total
\$ —	\$ 2,404,634
1,104	9,883,145
—	1,054,735
25	7,201,023
—	67,295
—	8,224
—	6,102
—	—
—	27
\$ 1,129	\$ 20,625,185
\$ —	\$ 791,533
—	5,082,682
—	3,151,346
—	223,633
—	19,841
—	—
—	30,855
—	9,299,890
—	5,394,918
992	6,665,915
—	(2,811,550)
992	9,249,283
10	189,463
127	1,886,549
1,129	11,325,295
\$ 1,129	\$ 20,625,185

(Concluded)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,270	\$ 14,956	\$ 2,190
ADDITIONS			
Revenues	1	5,324	2,634
Transfers From Other Funds	1,350	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,351	5,324	2,634
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	12,637	2,904
Local Assistance	589	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	592	12,637	2,904
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(53)	(212)	(88)
Total Deductions	539	12,425	2,816
FUND BALANCE (DEFICIT), ENDING	\$ 2,082	\$ 7,855	\$ 2,008

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)				
\$ 24,121	\$ 118,360	\$ 13,478	\$ 17,871	\$ 39,269	\$ 2,866	\$ 360,535
309,984	112,796	42,989	32,235	56,198	1,265	96,037
—	23,925	—	15,000	—	—	10,000
6,615	1,142	—	(175)	(506)	—	—
—	—	—	—	—	—	—
316,599	137,863	42,989	47,060	55,692	1,265	106,037
1,070	52,954	39,624	48,352	54,422	852	136,163
200,894	66,679	—	—	2,928	—	—
—	—	—	—	—	—	—
201,964	119,633	39,624	48,352	57,350	852	136,163
—	—	—	—	—	—	—
—	(1,903)	420	58	(1,094)	10	(9,116)
201,964	117,730	40,044	48,410	56,256	862	127,047
\$ 138,756	\$ 138,493	\$ 16,423	\$ 16,521	\$ 38,705	\$ 3,269	\$ 339,525

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,935	\$ 4,631	\$ 18,453
ADDITIONS			
Revenues	1,221	5,801	10,721
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(2)
Other Additions	—	—	—
Total Additions	1,221	5,801	10,719
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,223	2,639	10,579
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,223	2,639	10,579
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	149	1	(35)
Total Deductions	1,372	2,640	10,544
FUND BALANCE (DEFICIT), ENDING	\$ 1,784	\$ 7,792	\$ 18,628

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)
\$ 1,360	\$ 703	\$ 149	\$ 546	\$ 16,883	\$ 3,886	\$ 6,967
473	185	49	1,693	23,556	8,201	3,356
—	—	—	—	—	1,000	—
—	—	—	—	1	—	(581)
—	—	—	—	—	—	—
473	185	49	1,693	23,557	9,201	2,775
430	155	61	1,383	20,057	8,679	5,194
—	—	—	—	—	—	—
—	—	—	—	—	—	—
430	155	61	1,383	20,057	8,679	5,194
—	—	—	—	—	—	—
(4)	(1)	—	37	(358)	(122)	(269)
426	154	61	1,420	19,699	8,557	4,925
\$ 1,407	\$ 734	\$ 137	\$ 819	\$ 20,741	\$ 4,530	\$ 4,817

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 5,052	\$ 1,002	\$ 10,839
ADDITIONS			
Revenues	1,268	909	32,890
Transfers From Other Funds	—	—	3,000
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,268	909	35,890
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,849	869	38,032
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,849	869	38,032
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(103)	(1)	63
Total Deductions	1,746	868	38,095
FUND BALANCE (DEFICIT), ENDING	\$ 4,574	\$ 1,043	\$ 8,634

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)				
\$ 11,329	\$ 106	\$ 25,956	\$ 3,247	\$ 892	\$ 124,433	\$ 5,414
28	17,226	62	2,417	1,814	60,520	2,957
9,218	3,300	9,894	—	—	—	—
—	1	—	(3)	2	5,397	—
—	—	—	—	—	8	—
9,246	20,527	9,956	2,414	1,816	65,925	2,957
3,224	738	17,366	1,673	207	10,418	3,361
6,376	—	—	—	—	964	—
—	—	—	—	—	—	—
9,600	738	17,366	1,673	207	11,382	3,361
—	19,788	—	—	—	—	—
30	—	6,934	(1)	—	(984)	(26)
9,630	20,526	24,300	1,672	207	10,398	3,335
\$ 10,945	\$ 107	\$ 11,612	\$ 3,989	\$ 2,501	\$ 179,960	\$ 5,036

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 16,300	\$ 241,182	\$ 8,140
ADDITIONS			
Revenues	1,534	1,261,062	6,694
Transfers From Other Funds	—	82,277	55,208
Prior Year Revenue Adjustments	149	25,778	436
Other Additions	—	—	—
Total Additions	1,683	1,369,117	62,338
DEDUCTIONS			
Appropriation Expenditures			
State Operations	7	51,288	138
Local Assistance	500	1,188,605	60,267
Capital Outlay	—	—	—
Total Appropriation Expenditures	507	1,239,893	60,405
Transfers To Other Funds	—	60,153	—
Adjustments to Prior Year Appropriation Expenditures	—	(3,333)	—
Total Deductions	507	1,296,713	60,405
FUND BALANCE (DEFICIT), ENDING	\$ 17,476	\$ 313,586	\$ 10,073

			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)
\$ 24,654	\$ 24,841	\$ 663	\$ 2,556	\$ —	\$ 21,795	\$ 658
493	4,691	19	787	—	293	460,931
—	4,945	—	—	1,420	4,301	—
(18,763)	51	—	—	—	—	122
—	—	—	—	—	—	—
(18,270)	9,687	19	787	1,420	4,594	461,053
606	83	3	773	—	6,305	16,198
—	32,346	—	—	—	—	—
—	—	—	—	1,420	—	—
606	32,429	3	773	1,420	6,305	16,198
—	—	—	—	—	—	444,839
(1)	—	—	1	—	—	—
605	32,429	3	774	1,420	6,305	461,037
\$ 5,779	\$ 2,099	\$ 679	\$ 2,569	\$ —	\$ 20,084	\$ 674

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 29,786	\$ —	\$ 42,465
ADDITIONS			
Revenues	88	38	292
Transfers From Other Funds	12,904	344,112	21,507
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	12,992	344,150	21,799
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	—	3
Local Assistance	10,720	344,150	16,001
Capital Outlay	—	—	—
Total Appropriation Expenditures	10,723	344,150	16,004
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	10,723	344,150	16,004
FUND BALANCE (DEFICIT), ENDING	\$ 32,055	\$ —	\$ 48,260

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

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 Domestic Violence Prevention Fund * (3272)
\$ 20,498	\$ 25,901	\$ 14,362	\$ 17	\$ 4,032	\$ 3,060	\$ —
662	78	46	36	2,166	969	—
25,808	12,904	8,603	—	—	—	—
88	—	—	—	(3)	12	—
—	—	—	—	—	—	—
26,558	12,982	8,649	36	2,163	981	—
3	3	3	3	2,605	1,354	—
23,251	5,374	9,286	35	—	—	—
—	—	—	—	—	—	—
23,254	5,377	9,289	38	2,605	1,354	—
—	—	—	—	—	—	—
—	—	—	—	—	7	—
23,254	5,377	9,289	38	2,605	1,361	—
\$ 23,802	\$ 33,506	\$ 13,722	\$ 15	\$ 3,590	\$ 2,680	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	California Environmental License Plate Fund		
	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,994	\$ 13,332	\$ 6,624
ADDITIONS			
Revenues	1,545	40,237	1,070
Transfers From Other Funds	—	838	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,545	41,075	1,070
DEDUCTIONS			
Appropriation Expenditures			
State Operations	626	38,797	1,012
Local Assistance	612	4,363	—
Capital Outlay	725	(282) *	1,275
Total Appropriation Expenditures	1,963	42,878	2,287
Transfers To Other Funds	—	2,194	—
Adjustments to Prior Year Appropriation Expenditures	(35)	(802)	(4)
Total Deductions	1,928	44,270	2,283
FUND BALANCE (DEFICIT), ENDING	\$ 2,611	\$ 10,137	\$ 5,411

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

Yosemite Foundation Account (0071)	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)
\$ 20	\$ 1,463	\$ 8,801	\$ 36,331	\$ 1	\$ 58	\$ 20,079
757	2,119	3,042	27,607	—	—	34,133
—	—	—	—	—	—	—
—	15	—	110	—	—	2,557
—	—	—	—	—	—	—
757	2,134	3,042	27,717	—	—	36,690
3	1,983	2,503	21,584	1	3	1,130
754	—	—	2,336	—	—	33,934
—	—	—	—	—	—	—
757	1,983	2,503	23,920	1	3	35,064
—	—	—	—	—	—	—
—	(48)	2	(480)	—	—	(95)
757	1,935	2,505	23,440	1	3	34,969
\$ 20	\$ 1,662	\$ 9,338	\$ 40,608	\$ —	\$ 55	\$ 21,800

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)
FUND BALANCE (DEFICIT), BEGINNING	\$ 133,339	\$ 21	\$ 6,100
ADDITIONS			
Revenues	273	—	108,542
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	3,966	—	8,013
Other Additions	—	—	—
Total Additions	4,239	—	116,555
DEDUCTIONS			
Appropriation Expenditures			
State Operations	501	3	2,737
Local Assistance	15,390	—	92,200
Capital Outlay	—	—	—
Total Appropriation Expenditures	15,891	3	94,937
Transfers To Other Funds	10,000	—	—
Adjustments to Prior Year Appropriation Expenditures	3,202	—	(1,843)
Total Deductions	29,093	3	93,094
FUND BALANCE (DEFICIT), ENDING	\$ 108,485	\$ 18	\$ 29,561

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

California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cancer Research Fund * (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)
\$ 94,421	\$ 27,991	\$ 35	\$ —	\$ 2,393	\$ 3,734	\$ 2,670
57,046	24,161	—	—	2,313	832	655
—	5,000	—	—	—	—	—
918	(327)	—	—	(4)	(165)	(158)
161	—	—	—	—	—	—
58,125	28,834	—	—	2,309	667	497
20,091	12,061	—	—	2,405	256	920
12,924	11,392	—	—	—	—	—
—	—	—	—	—	—	—
33,015	23,453	—	—	2,405	256	920
24,084	—	35	—	—	—	—
(4,691)	237	—	—	(33)	(6)	182
52,408	23,690	35	—	2,372	250	1,102
\$ 100,138	\$ 33,135	\$ —	\$ —	\$ 2,330	\$ 4,151	\$ 2,065

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Cemetery Fund (0717)	Certification Fund (0271)	Certified Access Specialist Fund (3091)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,815	\$ 4,268	\$ 1,290
ADDITIONS			
Revenues	2,422	1,518	426
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(2)
Other Additions	—	—	—
Total Additions	2,422	1,518	424
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,166	1,845	315
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,166	1,845	315
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(5)	—	(16)
Total Deductions	2,161	1,845	299
FUND BALANCE (DEFICIT), ENDING	\$ 3,076	\$ 3,941	\$ 1,415

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	\$ 6,615	\$ 171	\$ 84,348	\$ 346,694	\$ 24,620	\$ 9,089
6	4,614	19	20,762	1,465,144	14,005	1,808
—	—	—	—	—	—	—
—	88	—	(730)	5,823	553	27
—	—	—	—	—	—	—
6	4,702	19	20,032	1,470,967	14,558	1,835
8	3,502	98	12,170	—	3	1,890
—	1,388	—	12,430	1,325,933	10,432	—
—	—	—	—	—	—	—
8	4,890	98	24,600	1,325,933	10,435	1,890
—	—	—	—	—	—	—
—	3	—	(3,105)	8,722	—	—
8	4,893	98	21,495	1,334,655	10,435	1,890
\$ —	\$ 6,424	\$ 92	\$ 82,885	\$ 483,006	\$ 28,743	\$ 9,034

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 351	\$ 47,356	\$ 30,464
ADDITIONS			
Revenues	267,937	186	63
Transfers From Other Funds	—	60,896	90,643
Prior Year Revenue Adjustments	206	2	—
Other Additions	—	—	—
Total Additions	268,143	61,084	90,706
DEDUCTIONS			
Appropriation Expenditures			
State Operations	9,156	14,531	3
Local Assistance	—	47,534	58,539
Capital Outlay	—	—	—
Total Appropriation Expenditures	9,156	62,065	58,542
Transfers To Other Funds	258,981	—	27,867
Adjustments to Prior Year Appropriation Expenditures	—	(1,007)	3,711
Total Deductions	268,137	61,058	90,120
FUND BALANCE (DEFICIT), ENDING	\$ 357	\$ 47,382	\$ 31,050

* Abnormal balance in Local Assistance is due to the credit balance in the Less Funding provided by the General Fund account.

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)
\$ 1,092	\$ 3,076	\$ 4,004	\$ 22,751	\$ 237,612	\$ 19,371	\$ 13
11	14	47	43	—	11,834	—
25,898	12,949	15,249	64,745	—	—	—
—	—	—	—	—	(5)	—
—	—	—	—	—	—	—
25,909	12,963	15,296	64,788	—	11,829	—
3	10,359	16,483	2,345	6,627	9,027	6
105	—	—	34,408	(206,943) *	—	—
—	—	—	—	—	—	—
108	10,359	16,483	36,753	(200,316)	9,027	6
23,617	3,076	—	16,703	28,000	—	—
—	(76)	(984)	3,273	(252)	(69)	—
23,725	13,359	15,499	56,729	(172,568)	8,958	6
\$ 3,276	\$ 2,680	\$ 3,801	\$ 30,810	\$ 410,180	\$ 22,242	\$ 7

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	College Access Tax Credit Fund (3263)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,215	\$ 3,938	\$ —
ADDITIONS			
Revenues	—	2,394	6,205
Transfers From Other Funds	548	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	15	—	—
Total Additions	563	2,394	6,205
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	2,771	—
Local Assistance	—	—	—
Capital Outlay	243	—	—
Total Appropriation Expenditures	246	2,771	—
Transfers To Other Funds	—	548	3,751
Adjustments to Prior Year Appropriation Expenditures	(2)	—	—
Total Deductions	244	3,319	3,751
FUND BALANCE (DEFICIT), ENDING	\$ 3,534	\$ 3,013	\$ 2,454

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

Construction Management Education Account (0093)	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)
	Certification Account (0166)	Consumer Affairs Fund (0702)				
\$ 33	\$ 1,230	\$ 9,353	\$ 31,804	\$ 2,070	\$ 29,879	\$ 6,497
64	1,209	124	54,563	1,265	57,120	9,166
—	—	—	—	—	—	9,800
—	—	—	—	—	2	82
—	—	—	—	—	—	—
64	1,209	124	54,563	1,265	57,122	19,048
12	1,232	(1,932)*	56,183	1,063	60,275	3,115
—	—	—	—	—	—	18,244
—	—	—	—	—	—	—
12	1,232	(1,932)	56,183	1,063	60,275	21,359
—	—	—	—	—	—	—
—	10	(6)	(515)	1	(558)	(22)
12	1,242	(1,938)	55,668	1,064	59,717	21,337
\$ 85	\$ 1,197	\$ 11,415	\$ 30,699	\$ 2,271	\$ 27,284	\$ 4,208

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Court Facilities Trust Fund (3066)	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)
FUND BALANCE (DEFICIT), BEGINNING	\$ 19,113	\$ 438	\$ 1,177
ADDITIONS			
Revenues	106,954	240	951
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(170)	(7)	—
Other Additions	—	—	—
Total Additions	106,784	233	951
DEDUCTIONS			
Appropriation Expenditures			
State Operations	105,379	166	952
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	105,379	166	952
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(3,015)	—	(6)
Total Deductions	102,364	166	946
FUND BALANCE (DEFICIT), ENDING	\$ 23,533	\$ 505	\$ 1,182

Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)	Davis-Dowlig Account (3210)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Deficit Recovery Bond Retirement Sinking Fund Subaccount (3090)	Delinquent Tax Collection Fund (0167)
\$ 3,397	\$ 309	\$ 2,495	\$ 4,452	\$ 27,822	\$ 57,666	\$ —
7,846	1,560	12,863	—	41,833	1,321	—
1,350	—	—	10,000	—	—	103
(7)	—	(19)	—	3,098	—	—
—	—	—	—	—	—	—
9,189	1,560	12,844	10,000	44,931	1,321	103
7,593	3	12,296	9,453	53,024	57,727	103
—	—	—	—	680	—	—
—	—	—	—	—	—	—
7,593	3	12,296	9,453	53,704	57,727	103
—	—	—	—	—	—	—
(73)	—	(1)	—	(16,137)	—	—
7,520	3	12,295	9,453	37,567	57,727	103
\$ 5,066	\$ 1,866	\$ 3,044	\$ 4,999	\$ 35,186	\$ 1,260	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Department of Food and Agriculture Fund		
	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,304	\$ 51	\$ 89,742
ADDITIONS			
Revenues	932	15	93,444
Transfers From Other Funds	—	—	38,881
Prior Year Revenue Adjustments	—	—	3,033
Other Additions	—	—	57
Total Additions	932	15	135,415
DEDUCTIONS			
Appropriation Expenditures			
State Operations	236	19	94,048
Local Assistance	—	—	33,796
Capital Outlay	—	—	—
Total Appropriation Expenditures	236	19	127,844
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	116	—	(1,812)
Total Deductions	352	19	126,032
FUND BALANCE (DEFICIT), ENDING	\$ 2,884	\$ 47	\$ 99,125

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 <u>Earthquake Emergency Investigations Account (0257)</u>	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)
\$ 27,139	\$ 2,067	\$ 3,342	\$ 330	\$ 45	\$ 1	\$ 257
86,279	5,493	620	646	—	—	197
—	—	—	—	—	—	—
(2)	(3,326)	—	—	—	—	—
—	—	—	—	—	—	—
86,277	2,167	620	646	—	—	197
61,441	289	3	538	9	1	278
25,376	752	—	—	—	—	—
—	—	—	—	—	—	—
86,817	1,041	3	538	9	1	278
—	—	—	—	—	—	—
(486)	(2,610)	—	—	—	—	(3)
86,331	(1,569)	3	538	9	1	275
\$ 27,085	\$ 5,803	\$ 3,959	\$ 438	\$ 36	\$ —	\$ 179

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 30,976	\$ 126	\$ 3,594
ADDITIONS			
Revenues	68,397	524	1,705
Transfers From Other Funds	8	—	—
Prior Year Revenue Adjustments	(1,442)	(1)	(2)
Other Additions	—	—	—
Total Additions	66,963	523	1,703
DEDUCTIONS			
Appropriation Expenditures			
State Operations	72,663	273	1,562
Local Assistance	—	84	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	72,663	357	1,562
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,372)	—	(143)
Total Deductions	71,291	357	1,419
FUND BALANCE (DEFICIT), ENDING	\$ 26,648	\$ 292	\$ 3,878

* Abnormal balance in State Operations is due to adjustments to prior year expenditures.

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)
\$ 4,893	\$ 392	\$ 5,681	\$ 1,431	\$ 1,592	\$ 19,858	\$ 7,331
30,136	1,306	4,106	—	—	177,614	2,232
—	400	—	1,000	—	—	—
267	—	(5)	—	—	—	2
—	—	—	—	—	—	—
30,403	1,706	4,101	1,000	—	177,614	2,234
1,628	1,414	5,783	(212)*	3	9,920	1,542
—	—	—	—	263	2,156	—
—	—	—	—	—	—	—
1,628	1,414	5,783	(212)	266	12,076	1,542
32,417	—	—	—	—	—	—
13	(16)	(8)	1,022	1	—	(6)
34,058	1,398	5,775	810	267	12,076	1,536
\$ 1,238	\$ 700	\$ 4,007	\$ 1,621	\$ 1,325	\$ 185,396	\$ 8,029

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Electronic and Appliance Repair Fund (0325)	Elevator Safety Account (0452)	Emergency Food Assistance Program Fund (0122)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,479	\$ 34,127	\$ 635
ADDITIONS			
Revenues	2,199	35,961	499
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	1	975	—
Other Additions	—	—	—
Total Additions	2,200	36,936	499
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,553	22,565	9
Local Assistance	—	—	452
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,553	22,565	461
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(15)	(108)	(15)
Total Deductions	2,538	22,457	446
FUND BALANCE (DEFICIT), ENDING	\$ 2,141	\$ 48,606	\$ 688

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)
\$ 19,543	\$ 2,324	\$ 13	\$ 582	\$ 1,816	\$ 13,611	\$ 12,414
7,487	2,366	207	1,448	56,747	140,041	2,834
—	—	—	—	—	2,553	—
1,103	(31)	1	—	—	(429)	—
—	—	—	—	—	—	—
8,590	2,335	208	1,448	56,747	142,165	2,834
3	2,105	208	1,318	12,880	119,945	1,538
16,858	—	—	—	—	—	—
—	—	—	—	—	—	—
16,861	2,105	208	1,318	12,880	119,945	1,538
—	135	—	—	16,932	11,886	—
—	(53)	(6)	13	1	(678)	—
16,861	2,187	202	1,331	29,813	131,153	1,538
\$ 11,272	\$ 2,472	\$ 19	\$ 699	\$ 28,750	\$ 24,623	\$ 13,710

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Energy Resources Surcharge Fund (0186)	Enterprise Zone Fund (3165)	Entertainment Work Permit Fund (3204)
FUND BALANCE (DEFICIT), BEGINNING	\$ (7)	\$ 5,180	\$ 331
ADDITIONS			
Revenues	73,457	1,991	94
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	14	429	—
Other Additions	—	—	—
Total Additions	73,471	2,420	94
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,203	41
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	1,203	41
Transfers To Other Funds	73,464	—	250
Adjustments to Prior Year Appropriation Expenditures	—	(8)	—
Total Deductions	73,464	1,195	291
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 6,405	\$ 134

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)
\$ 42,016	\$ 1,981	\$ 1,585	\$ 148	\$ 181	\$ 75	\$ 154
816	154	1,711	—	1	—	26
18,400	—	—	—	—	—	—
—	2	(697)	—	—	—	—
—	—	—	—	—	—	—
19,216	156	1,014	—	1	—	26
201	473	2,329	3	3	—	3
9,119	—	—	—	—	—	107
—	—	—	—	—	—	—
9,320	473	2,329	3	3	—	110
—	—	—	—	—	75	—
(3,312)	(4)	(60)	—	—	—	—
6,008	469	2,269	3	3	75	110
\$ 55,224	\$ 1,668	\$ 330	\$ 145	\$ 179	\$ —	\$ 70

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Expedited Site Remediation Trust Fund (0456)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (0191)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,772	\$ 5,186	\$ 5,886
ADDITIONS			
Revenues	1	8,738	1,335
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1	138
Other Additions	—	—	993
Total Additions	1	8,739	2,466
DEDUCTIONS			
Appropriation Expenditures			
State Operations	5	8,889	1,033
Local Assistance	—	—	1,777
Capital Outlay	—	—	—
Total Appropriation Expenditures	5	8,889	2,810
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(100)	(61)
Total Deductions	5	8,789	2,749
FUND BALANCE (DEFICIT), ENDING	\$ 2,768	\$ 5,136	\$ 5,603

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

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	\$ 3,487	\$ 3,260	\$ 19	\$ 10,714	\$ 11,460
—	273	44,053	2,163	15	27,143	7,750
—	—	—	—	—	—	—
—	—	—	25	—	(13)	(116)
—	—	—	—	—	—	—
<u>—</u>	<u>273</u>	<u>44,053</u>	<u>2,188</u>	<u>15</u>	<u>27,130</u>	<u>7,634</u>
—	3	12,236	1,264	7	25,871	3,097
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>3</u>	<u>12,236</u>	<u>1,264</u>	<u>7</u>	<u>25,871</u>	<u>3,097</u>
—	—	34,000	—	—	—	—
—	—	(307)	—	—	(227)	(38)
<u>—</u>	<u>3</u>	<u>45,929</u>	<u>1,264</u>	<u>7</u>	<u>25,644</u>	<u>3,059</u>
<u>\$ —</u>	<u>\$ 1,249</u>	<u>\$ 1,611</u>	<u>\$ 4,184</u>	<u>\$ 27</u>	<u>\$ 12,200</u>	<u>\$ 16,035</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 645,637	\$ 2,333	\$ 106,904
ADDITIONS			
Revenues	1,690	7	94,218
Transfers From Other Funds	1,583,413	—	—
Prior Year Revenue Adjustments	—	—	1,461
Other Additions	—	—	—
Total Additions	1,585,103	7	95,679
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,232,614	30	114,190
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,232,614	30	114,190
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	872
Total Deductions	1,232,614	30	115,062
FUND BALANCE (DEFICIT), ENDING	\$ 998,126	\$ 2,310	\$ 87,521

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)
\$ 483	\$ 9,538	\$ 491	\$ 9,635	\$ 12	\$ 983	\$ 746
123	594	76	11,791	—	—	304
—	—	—	—	—	—	—
—	—	—	(17)	—	—	2
—	—	—	—	—	—	—
123	594	76	11,774	—	—	306
565	3	3	7,930	—	10	186
—	—	—	—	—	—	—
—	—	—	—	—	—	—
565	3	3	7,930	—	10	186
—	—	—	—	—	—	—
(6)	—	—	85	—	(96)	—
559	3	3	8,015	—	(86)	186
\$ 47	\$ 10,129	\$ 564	\$ 13,394	\$ 12	\$ 1,069	\$ 866

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4,499	\$ 7,006	\$ 15,201
ADDITIONS			
Revenues	2,930	433,735	121,068
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1)	117,291	2,464
Other Additions	—	—	—
Total Additions	2,929	551,026	123,532
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,729	533,257	24,685
Local Assistance	—	—	83,565
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,729	533,257	108,250
Transfers To Other Funds	—	24,000	—
Adjustments to Prior Year Appropriation Expenditures	(6)	1	(3,805)
Total Deductions	2,723	557,258	104,445
FUND BALANCE (DEFICIT), ENDING	\$ 4,705	\$ 774	\$ 34,288

* 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)
\$ 1,158	\$ 1,924	\$ 212,080	\$ 140	\$ 59,948	\$ 12,333	\$ 214
1,103	1,977	1,492,066	151	—	20,282	351
—	—	100,000	—	9,555	—	—
—	—	—	—	—	—	2
—	—	—	—	—	—	—
1,103	1,977	1,592,066	151	9,555	20,282	353
1,113	744	49,313	190	671	20,327	159
—	1,687	166,606	—	3,435	—	—
—	—	234,999	—	(5,027) *	—	—
1,113	2,431	450,918	190	(921)	20,327	159
—	—	—	—	—	—	—
(99)	(65)	(98)	(2)	(36)	(286)	—
1,014	2,366	450,820	188	(957)	20,041	159
\$ 1,247	\$ 1,535	\$ 1,353,326	\$ 103	\$ 70,460	\$ 12,574	\$ 408

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)	Heritage Enrichment Resource Fund (3170)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,732	\$ 6,311	\$ 112
ADDITIONS			
Revenues	2,000	24,770	87
Transfers From Other Funds	—	260	—
Prior Year Revenue Adjustments	—	(268)	—
Other Additions	—	—	—
Total Additions	2,000	24,762	87
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,003	23,829	15
Local Assistance	—	440	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,003	24,269	15
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	827	(359)	—
Total Deductions	2,830	23,910	15
FUND BALANCE (DEFICIT), ENDING	\$ 902	\$ 7,163	\$ 184

High Polluter Repair or Removal Account					Home Furnishings and Thermal Insulation Fund (0752)	Horse Racing Fund (3153)	Hospital Building Fund (0121)
Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Home Care Fund (3255)				
\$ 14,726	\$ 23,973	\$ 2,044	\$ —	\$ 3,480	\$ 2,378	\$ 53,239	
31,795	37,856	727	—	4,103	11,916	54,468	
10,000	—	—	1,472	—	—	—	
—	—	—	—	1	—	(2,735)	
—	—	—	—	—	—	—	
41,795	37,856	727	1,472	4,104	11,916	51,733	
42,643	33,264	980	890	4,746	11,526	51,981	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
42,643	33,264	980	890	4,746	11,526	51,981	
—	—	—	—	—	—	—	
(205)	(921)	—	—	(28)	55	(433)	
42,438	32,343	980	890	4,718	11,581	51,548	
\$ 14,083	\$ 29,486	\$ 1,791	\$ 582	\$ 2,866	\$ 2,713	\$ 53,424	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Hospital Quality Assurance Revenue Fund (3158)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)
FUND BALANCE (DEFICIT), BEGINNING	\$ 192,376	\$ 21,361	\$ 33
ADDITIONS			
Revenues	3,833,481	49,671	97
Transfers From Other Funds	—	275	—
Prior Year Revenue Adjustments	2,106	(87)	—
Other Additions	—	—	—
Total Additions	3,835,587	49,859	97
DEDUCTIONS			
Appropriation Expenditures			
State Operations	700	23,809	5
Local Assistance	3,426,271	2,235	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,426,971	26,044	5
Transfers To Other Funds	—	18,000	—
Adjustments to Prior Year Appropriation Expenditures	191,084	1,228	—
Total Deductions	3,618,055	45,272	5
FUND BALANCE (DEFICIT), ENDING	\$ 409,908	\$ 25,948	\$ 125

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)
\$ 12,760	\$ 44,606	\$ 381	\$ 272	\$ 78,894	\$ 32,732	\$ 12,793
6,780	242,995	274	275	59,552	45,003	1,393
—	—	—	—	—	—	1,853
—	120	—	—	1,497	(480)	—
—	—	—	—	—	611	4,755
6,780	243,115	274	275	61,049	45,134	8,001
7,557	178,567	291	291	95,065	36,399	1,181
—	56,666	—	—	1,911	3,527	2,994
—	—	—	—	—	—	—
7,557	235,233	291	291	96,976	39,926	4,175
—	374	—	—	—	6,600	—
(81)	(741)	(113)	(140)	(121)	(19)	128
7,476	234,866	178	151	96,855	46,507	4,303
\$ 12,064	\$ 52,855	\$ 477	\$ 396	\$ 43,088	\$ 31,359	\$ 16,491

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 10	\$ 11,583	\$ 37,147
ADDITIONS			
Revenues	—	8,365	47,551
Transfers From Other Funds	—	—	250
Prior Year Revenue Adjustments	—	—	(322)
Other Additions	—	—	—
Total Additions	—	8,365	47,479
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6	4,744	43,619
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	6	4,744	43,619
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(315)	(628)
Total Deductions	6	4,429	42,991
FUND BALANCE (DEFICIT), ENDING	\$ 4	\$ 15,519	\$ 41,635

				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)
\$ 1,007	\$ 257	\$ 241	\$ 1,271	\$ 8,535	\$ —	\$ —
505	46	357	853	1,686,471	—	—
—	—	—	—	3,176,264	752,888	86,299
—	—	—	—	11,205	—	—
—	—	—	—	—	—	—
505	46	357	853	4,873,940	752,888	86,299
366	3	383	60	796	—	—
—	—	—	833	—	752,888	86,299
—	—	—	—	—	—	—
366	3	383	893	796	752,888	86,299
—	—	—	—	4,871,368	—	—
(2)	—	(8)	(8)	—	—	—
364	3	375	885	4,872,164	752,888	86,299
\$ 1,148	\$ 300	\$ 223	\$ 1,239	\$ 10,311	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	—	—	55
Transfers From Other Funds	733,956	832,027	1,135,228
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	733,956	832,027	1,135,283
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	3
Local Assistance	733,956	98,071	1,135,228
Capital Outlay	—	—	—
Total Appropriation Expenditures	733,956	98,071	1,135,231
Transfers To Other Funds	—	733,956	52
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	733,956	832,027	1,135,283
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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
339	3	—	—	—	—	40,293
3,181,557	1,407,551	51,544	39,286	80,525	138,824	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,181,896	1,407,554	51,544	39,286	80,525	138,824	40,293
3	—	—	—	—	—	3
—	1,407,554	51,544	39,286	43,601	—	40,290
—	—	—	—	—	—	—
3	1,407,554	51,544	39,286	43,601	—	40,293
3,181,893	—	—	—	36,924	138,824	—
—	—	—	—	—	—	—
3,181,896	1,407,554	51,544	39,286	80,525	138,824	40,293
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		Local Revenue Fund 2011
	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Law Enforcement Services Account Community Corrections Subaccount (3223)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	226	—	—
Transfers From Other Funds	1,704,957	127,407	998,900
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,705,183	127,407	998,900
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	—	—
Local Assistance	1,538,919	118,586	998,900
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,538,922	118,586	998,900
Transfers To Other Funds	166,261	8,821	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1,705,183	127,407	998,900
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)	
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
17,100	57,814	489,900	120,427	6,646	113,781	1,654,479
—	—	—	—	—	—	—
—	—	—	—	—	—	—
17,100	57,814	489,900	120,427	6,646	113,781	1,654,479
—	—	—	—	—	—	—
17,100	57,814	489,900	—	6,646	113,781	—
—	—	—	—	—	—	—
17,100	57,814	489,900	—	6,646	113,781	—
—	—	—	120,427	—	—	1,654,479
—	—	—	—	—	—	—
17,100	57,814	489,900	120,427	6,646	113,781	1,654,479
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

Local Revenue Fund 2011
(Continued from previous page)

	Law Enforcement Services Account (Continued from previous page)	Trial Court Security Subaccount (3221)	Local Revenue Fund 2011 * (3171)	Mental Health Account (3179)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ 38,686	\$ —
ADDITIONS				
Revenues	—	—	—	—
Transfers From Other Funds	518,052	6,204,028	1,120,275	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	518,052	6,204,028	1,120,275	—
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	—	—	—
Local Assistance	518,052	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	518,052	—	—	—
Transfers To Other Funds	—	6,210,946	1,120,275	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Total Deductions	518,052	6,210,946	1,120,275	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 31,768	\$ —

* 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						Support 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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
108,629	7,242	14,484	144,839	14,484	414,100	117,020
—	—	—	—	—	—	—
—	—	—	—	—	—	—
108,629	7,242	14,484	144,839	14,484	414,100	117,020
—	—	—	—	—	—	—
108,629	7,242	14,484	—	14,484	—	117,020
—	—	—	—	—	—	—
108,629	7,242	14,484	—	14,484	—	117,020
—	—	—	144,839	—	414,100	—
—	—	—	—	—	—	—
108,629	7,242	14,484	144,839	14,484	414,100	117,020
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Local Revenue Fund 2011 (Continued from previous page)		
	Sales and Use Tax Growth Account (Continued from previous page)	Support Services Account	Behavioral Health Subaccount
	Support Services Growth Subaccount (Continued from previous page)		
	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	138,517	269,262	1,051,375
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	138,517	269,262	1,051,375
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	138,517	—	1,046,271
Capital Outlay	—	—	—
Total Appropriation Expenditures	138,517	—	1,046,271
Transfers To Other Funds	—	269,262	5,104
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	138,517	269,262	1,051,375
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

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

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)
\$ —	\$ —	\$ —	\$ 23,509	\$ 12,179	\$ 51,353	\$ 1,294
—	—	—	470,363	31	—	9,436
5,104	1,970,717	3,022,092	—	—	20,822	—
—	—	—	(26)	—	—	—
—	—	—	—	—	—	—
5,104	1,970,717	3,022,092	470,337	31	20,822	9,436
—	—	—	3	—	135	—
5,104	1,970,717	—	418,762	—	(4,238)*	—
—	—	—	—	—	—	—
5,104	1,970,717	—	418,765	—	(4,103)	—
—	—	3,022,092	—	—	—	1,728
—	—	—	20,151	—	(14)	—
5,104	1,970,717	3,022,092	438,916	—	(4,117)	1,728
\$ —	\$ —	\$ —	\$ 54,930	\$ 12,210	\$ 76,292	\$ 9,002

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Medical Marijuana Program Fund (3074)
FUND BALANCE (DEFICIT), BEGINNING	\$ 33,361	\$ 5,474	\$ 203
ADDITIONS			
Revenues	44,936	4,319	352
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(11)	215	(49)
Other Additions	—	—	—
Total Additions	44,925	4,534	303
DEDUCTIONS			
Appropriation Expenditures			
State Operations	52,319	4,759	142
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	52,319	4,759	142
Transfers To Other Funds	1,884	—	260
Adjustments to Prior Year Appropriation Expenditures	(2,430)	(47)	(4)
Total Deductions	51,773	4,712	398
FUND BALANCE (DEFICIT), ENDING	\$ 26,513	\$ 5,296	\$ 108

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)	
\$ 2,989	\$ 8	\$ 901	\$ 628,703	\$ 3,107	\$ 2,264	\$ 3
2,366	394	358	1,367,346	736	3,693	—
—	—	—	94,253	—	—	—
—	5	—	—	—	82	—
—	—	2	—	—	—	—
2,366	399	360	1,461,599	736	3,775	—
2,295	66	484	86,462	961	4,164	3
—	—	—	1,746,545	—	—	—
—	—	—	—	—	—	—
2,295	66	484	1,833,007	961	4,164	3
—	—	—	—	—	—	—
(4)	26	(28)	(5,234)	(568)	(4)	—
2,291	92	456	1,827,773	393	4,160	3
\$ 3,064	\$ 315	\$ 805	\$ 262,529	\$ 3,450	\$ 1,879	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 2,624	\$ 10,871	\$ 4,217
ADDITIONS			
Revenues	2,866	18,817	6,528
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(73)	(12)	—
Other Additions	—	—	—
Total Additions	2,793	18,805	6,528
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,019	18,097	6,911
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,019	18,097	6,911
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(295)	(50)	(13)
Total Deductions	2,724	18,047	6,898
FUND BALANCE (DEFICIT), ENDING	\$ 2,693	\$ 11,629	\$ 3,847

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)
\$ 1,755	\$ 592	\$ 454	\$ 1,128	\$ 128	\$ 237	\$ 804
1,704	299	5	89	—	91	—
—	—	—	—	—	—	—
9	—	—	—	—	—	—
—	—	—	—	—	—	—
1,713	299	5	89	—	91	—
1,414	283	3	416	3	56	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,414	283	3	416	3	56	2
—	—	—	—	—	—	—
10	(3)	—	—	—	1	—
1,424	280	3	416	3	57	2
\$ 2,044	\$ 611	\$ 456	\$ 801	\$ 125	\$ 271	\$ 802

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)
FUND BALANCE (DEFICIT), BEGINNING	\$ 42,510	\$ 2,987	\$ —
ADDITIONS			
Revenues	65,277	1,259	1,856
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	13	—	228
Other Additions	—	—	—
Total Additions	65,290	1,259	2,084
DEDUCTIONS			
Appropriation Expenditures			
State Operations	59,309	1,206	3
Local Assistance	—	—	2,081
Capital Outlay	—	—	—
Total Appropriation Expenditures	59,309	1,206	2,084
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(5,712)	—	—
Total Deductions	53,597	1,206	2,084
FUND BALANCE (DEFICIT), ENDING	\$ 54,203	\$ 3,040	\$ —

Off-Highway Vehicle Trust Fund (0263)	Oil, Gas, and Geothermal Administrative Fund		Office of Patient Advocate Trust Fund (3209)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)
	Acute Orphan Well Account (3102)	Oil, Gas, and Geothermal Administrative Fund (3046)				
\$ 162,297	\$ 816	\$ 3,600	\$ 1,540	\$ 19,749	\$ 11,629	\$ 31
21,860	1	61,606	4	48,684	328	—
67,734	—	—	2,093	—	—	—
37	—	6	—	(387)	51	—
—	—	—	—	—	—	—
89,631	1	61,612	2,097	48,297	379	—
57,772	459	51,130	2,228	39,183	1,181	24
27,287	—	—	—	1,149	—	—
30,853	—	—	—	—	—	—
115,912	459	51,130	2,228	40,332	1,181	24
—	—	—	—	—	—	—
(8,555)	—	(343)	(90)	(1,392)	2,015	—
107,357	459	50,787	2,138	38,940	3,196	24
\$ 144,571	\$ 358	\$ 14,425	\$ 1,499	\$ 29,106	\$ 8,812	\$ 7

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Optometry Fund (0763)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,526	\$ 3,106	\$ 340
ADDITIONS			
Revenues	1,845	1,957	1
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,845	1,957	1
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,773	1,828	4
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,773	1,828	4
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	6	(5)	—
Total Deductions	1,779	1,823	4
FUND BALANCE (DEFICIT), ENDING	\$ 1,592	\$ 3,240	\$ 337

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)	Pierce's Disease Management Account (3010)
\$ 206	\$ 27,286	\$ 30,678	\$ 14,032	\$ 1,009	\$ 1,667	\$ 20,192
1	28,462	3,493	18,227	3,340	1,646	2,575
—	15,000	41,614	—	—	—	—
—	309	85	1	—	—	69
—	—	—	—	—	—	—
1	43,771	45,192	18,228	3,340	1,646	2,644
3	37,891	156	19,137	3,939	1,487	4,784
—	15,858	21,730	—	—	—	—
—	—	—	—	—	—	—
3	53,749	21,886	19,137	3,939	1,487	4,784
—	—	—	—	—	—	—
—	(3,067)	(16)	(111)	(24)	(27)	(9)
3	50,682	21,870	19,026	3,915	1,460	4,775
\$ 204	\$ 20,375	\$ 54,000	\$ 13,234	\$ 434	\$ 1,853	\$ 18,061

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)
FUND BALANCE (DEFICIT), BEGINNING	\$ 893	\$ 1,273	\$ 637
ADDITIONS			
Revenues	596	4,440	9,173
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(326)	—
Other Additions	—	—	—
Total Additions	596	4,114	9,173
DEDUCTIONS			
Appropriation Expenditures			
State Operations	80	4,854	3
Local Assistance	—	—	(258) *
Capital Outlay	—	—	—
Total Appropriation Expenditures	80	4,854	(255)
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(76)	—
Total Deductions	80	4,778	(255)
FUND BALANCE (DEFICIT), ENDING	\$ 1,409	\$ 609	\$ 10,065

* Abnormal balance in Local Assistance is caused by Reimbursements exceeding Expenditures.

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)	Psychology Fund (0310)
\$ 751	\$ 12,012	\$ 7,701	\$ 6,535	\$ 415	\$ 353	\$ 5,775
622	9,371	10,729	8,048	522	229	4,034
—	—	—	500	—	—	—
1	—	3	1	—	2	—
—	—	—	—	—	—	—
623	9,371	10,732	8,549	522	231	4,034
709	11,343	11,075	7,488	596	201	4,380
—	—	—	—	—	—	—
—	—	—	—	—	—	—
709	11,343	11,075	7,488	596	201	4,380
—	—	—	—	—	—	—
20	(24)	(135)	43	—	3	(44)
729	11,319	10,940	7,531	596	204	4,336
\$ 645	\$ 10,064	\$ 7,493	\$ 7,553	\$ 341	\$ 380	\$ 5,473

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)	Public Interest Research, Development, and Demonstration Fund Natural Gas Subaccount (3109)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,081	\$ —	\$ 85,330
ADDITIONS			
Revenues	—	659,724	211
Transfers From Other Funds	2,950	—	24,000
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,950	659,724	24,211
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	—	29,339
Local Assistance	152	659,724	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	154	659,724	29,339
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(132)	—	(4,445)
Total Deductions	22	659,724	24,894
FUND BALANCE (DEFICIT), ENDING	\$ 4,009	\$ —	\$ 84,647

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	
					Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)
\$ 81,616	\$ 2,557	\$ 12,300	\$ 9,197	\$ 10,428	\$ 2	\$ 8
2,151	3,807	34,968	46	22,575	—	1
—	—	20,000	25,180	—	—	—
—	—	(8)	—	98	—	—
—	—	—	—	—	—	—
2,151	3,807	54,960	25,226	22,673	—	1
39,299	4,483	44,560	25,393	24,289	2	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
39,299	4,483	44,560	25,393	24,289	2	3
10,000	—	—	—	—	—	—
(1,444)	(90)	(129)	(83)	(818)	—	—
47,855	4,393	44,431	25,310	23,471	2	3
\$ 35,912	\$ 1,971	\$ 22,829	\$ 9,113	\$ 9,630	\$ —	\$ 6

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recidivism Reduction Fund (3259)
FUND BALANCE (DEFICIT), BEGINNING	\$ 10,209	\$ 40,279	\$ 103,198
ADDITIONS			
Revenues	3,098	50,034	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	86	218	—
Other Additions	—	—	—
Total Additions	3,184	50,252	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	5,422	47,148	13,790
Local Assistance	—	—	11,408
Capital Outlay	—	—	—
Total Appropriation Expenditures	5,422	47,148	25,198
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(5)	(428)	—
Total Deductions	5,417	46,720	25,198
FUND BALANCE (DEFICIT), ENDING	\$ 7,976	\$ 43,811	\$ 78,000

Recreational Health Fund (3157)	Regional Railroad Accident Preparedness and Immediate Response Fund (3260)	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)
\$ 521	\$ —	\$ 567	\$ 4,237	\$ 4,506	\$ 89	\$ 4,238
1	—	306	1,871	3,939	13	5,028
—	10,000	—	—	—	—	—
—	—	—	—	—	—	(5)
—	—	—	53	—	—	—
1	10,000	306	1,924	3,939	13	5,023
—	206	349	3,207	2,966	3	3,263
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	206	349	3,207	2,966	3	3,263
—	—	—	—	—	—	842
—	—	1	(48)	(73)	—	—
—	206	350	3,159	2,893	3	4,105
\$ 522	\$ 9,794	\$ 523	\$ 3,002	\$ 5,552	\$ 99	\$ 5,156

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 202	\$ 206,731	\$ 2,901
ADDITIONS			
Revenues	1	446	4,449
Transfers From Other Funds	—	5,431	—
Prior Year Revenue Adjustments	—	—	(45)
Other Additions	—	—	—
Total Additions	1	5,877	4,404
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(86) *	37,500	2,154
Local Assistance	—	(4,401) †	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(86)	33,099	2,154
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(247)	740
Total Deductions	(86)	32,852	2,894
FUND BALANCE (DEFICIT), ENDING	\$ 289	\$ 179,756	\$ 4,411

* Abnormal balance in State Operations is due to payroll adjustments.

† Abnormal balance in Local Assistance is caused by abatements.

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	\$ 2,815	\$ 109,695	\$ 33	\$ 196	\$ 7,817	\$ 7,001
—	2,710	102,293	17	—	14,426	3,414
—	—	—	—	—	—	—
—	—	3,498	—	—	(15)	—
—	—	—	—	—	—	—
<u>—</u>	<u>2,710</u>	<u>105,791</u>	<u>17</u>	<u>—</u>	<u>14,411</u>	<u>3,414</u>
—	2,893	31,169	3	65	15,151	3,637
—	—	77,953	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>2,893</u>	<u>109,122</u>	<u>3</u>	<u>65</u>	<u>15,151</u>	<u>3,637</u>
834	—	—	—	—	—	—
—	(49)	(1,023)	—	(25)	(281)	(47)
<u>834</u>	<u>2,844</u>	<u>108,099</u>	<u>3</u>	<u>40</u>	<u>14,870</u>	<u>3,590</u>
<u>\$ —</u>	<u>\$ 2,681</u>	<u>\$ 107,387</u>	<u>\$ 47</u>	<u>\$ 156</u>	<u>\$ 7,358</u>	<u>\$ 6,825</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 976	\$ 150	\$ 1,591
ADDITIONS			
Revenues	152	—	297
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(3)	—	1
Other Additions	—	—	—
Total Additions	149	—	298
DEDUCTIONS			
Appropriation Expenditures			
State Operations	623	3	116
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	623	3	116
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,289)	—	(3)
Total Deductions	(666)	3	113
FUND BALANCE (DEFICIT), ENDING	\$ 1,791	\$ 147	\$ 1,776

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	\$ 121	\$ 748	\$ 2,464	\$ 5,674	\$ 3,826	\$ 12
—	—	2,333	788	71,117	3,727	28
—	—	—	—	—	—	—
—	—	—	—	108	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>2,333</u>	<u>788</u>	<u>71,225</u>	<u>3,727</u>	<u>28</u>
38	—	598	1,112	50,501	3,174	339
3,796	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>3,834</u>	<u>—</u>	<u>598</u>	<u>1,112</u>	<u>50,501</u>	<u>3,174</u>	<u>339</u>
—	121	—	—	18,680	—	—
—	—	—	(655)	(675)	(54)	(310)
<u>3,834</u>	<u>121</u>	<u>598</u>	<u>457</u>	<u>68,506</u>	<u>3,120</u>	<u>29</u>
<u>\$ 1,576</u>	<u>\$ —</u>	<u>\$ 2,483</u>	<u>\$ 2,795</u>	<u>\$ 8,393</u>	<u>\$ 4,433</u>	<u>\$ 11</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 349	\$ 23,946
ADDITIONS			
Revenues	3,884	101	60
Transfers From Other Funds	—	—	486
Prior Year Revenue Adjustments	—	—	—
Other Additions	12,984	—	—
Total Additions	16,868	101	546
DEDUCTIONS			
Appropriation Expenditures			
State Operations	234	156	3
Local Assistance	—	—	24,389
Capital Outlay	—	—	—
Total Appropriation Expenditures	234	156	24,392
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(25)
Total Deductions	234	156	24,367
FUND BALANCE (DEFICIT), ENDING	\$ 16,634	\$ 294	\$ 125

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

Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Specialized First Aid Training Program Approval Fund (3256)	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)
\$ 4,068	\$ 10,603	\$ —	\$ 278	\$ 1,279	\$ 10,986	\$ 3,050
2,962	35	—	574	1,841	1	3,543
—	5,000	135	—	400	—	2,698
—	—	—	—	—	—	—
—	14	—	—	—	—	—
2,962	5,049	135	574	2,241	1	6,241
2,514	5,380	126	220	1,882	(2,679) *	5,721
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,514	5,380	126	220	1,882	(2,679)	5,721
—	—	—	—	—	—	—
(3)	(1)	—	—	36	—	(10)
2,511	5,379	126	220	1,918	(2,679)	5,711
\$ 4,519	\$ 10,273	\$ 9	\$ 632	\$ 1,602	\$ 13,666	\$ 3,580

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	State Community Corrections Performance Incentives Fund (8059)	State Corporations Fund (0067)	State Court Facilities Construction Fund Immediate and Critical Needs Account (3138)
FUND BALANCE (DEFICIT), BEGINNING	\$ 283	\$ 57,866	\$ 97,401
ADDITIONS			
Revenues	—	52,209	260,946
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(221)	(839)
Other Additions	—	—	—
Total Additions	—	51,988	260,107
DEDUCTIONS			
Appropriation Expenditures			
State Operations	982	50,790	80,652
Local Assistance	(1,000) *	—	10,000
Capital Outlay	—	—	104,914
Total Appropriation Expenditures	(18)	50,790	195,566
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(12)	(1,767)	(2,162)
Total Deductions	(30)	49,023	193,404
FUND BALANCE (DEFICIT), ENDING	\$ 313	\$ 60,831	\$ 164,104

* Abnormal balance in Local Assistance is caused by prior year Reimbursements exceeding Expenditures.

State Court Facilities Construction Fund (3037)	State Dental Assistant Fund (3142)	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)
			Dentally Underserved Account (3039)	State Dentistry Fund (0741)		
\$ 149,221	\$ 2,901	\$ 915	\$ 1,799	\$ 7,071	\$ 89,461	\$ 211
109,402	1,663	1,757	4	10,304	78,160	2
188,745	—	—	—	—	—	—
(903)	—	—	—	1	(1,032)	—
—	—	—	—	—	—	—
297,244	1,663	1,757	4	10,305	77,128	2
119,070	1,692	1,364	114	10,795	89,924	10
—	—	—	—	—	—	—
3,083	—	—	—	—	—	—
122,153	1,692	1,364	114	10,795	89,924	10
64,231	—	—	—	—	—	—
(725)	(35)	(19)	—	27	(4,006)	1
185,659	1,657	1,345	114	10,822	85,918	11
\$ 260,806	\$ 2,907	\$ 1,327	\$ 1,689	\$ 6,554	\$ 80,671	\$ 202

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,368	\$ 1,247	\$ 2,579
ADDITIONS			
Revenues	2,244	1,262	3,386
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	160	—	(1)
Other Additions	—	—	—
Total Additions	2,404	1,262	3,385
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,142	1,417	236
Local Assistance	—	—	2,362
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,142	1,417	2,598
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(8)	(489)	(22)
Total Deductions	2,134	928	2,576
FUND BALANCE (DEFICIT), ENDING	\$ 2,638	\$ 1,581	\$ 3,388

State Parks and Recreation Fund				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)
State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)	State Public Works Enforcement Fund (3150)					
\$ 100,923	\$ 14,339	\$ 7,345	\$ 66,408	\$ 15,663	\$ 68,498	\$ 23,984	
124,316	—	8,069	81,292	56,522	39,096	9,609	
30,049	4,340	—	—	—	—	4,000	
2,570	148	(45)	12,745	1,017	(366)	—	
—	—	—	—	—	—	—	
156,935	4,488	8,024	94,037	57,539	38,730	13,609	
166,304	7,926	8,527	76,623	—	13,686	—	
—	—	—	—	70,902	19,307	7,693	
—	—	—	—	—	—	—	
166,304	7,926	8,527	76,623	70,902	32,993	7,693	
4,340	—	—	—	—	33,991	—	
(4,243)	1	(1)	1,657	—	(3,246)	—	
166,401	7,927	8,526	78,280	70,902	63,738	7,693	
\$ 91,457	\$ 10,900	\$ 6,843	\$ 82,165	\$ 2,300	\$ 43,490	\$ 29,900	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)
FUND BALANCE (DEFICIT), BEGINNING	\$ 5,750	\$ 703	\$ 2,033
ADDITIONS			
Revenues	9,758	407	4,367
Transfers From Other Funds	2,500	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	12,258	407	4,367
DEDUCTIONS			
Appropriation Expenditures			
State Operations	7,699	392	3,923
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	7,699	392	3,923
Transfers To Other Funds	1,500	—	—
Adjustments to Prior Year Appropriation Expenditures	22	(42)	(100)
Total Deductions	9,221	350	3,823
FUND BALANCE (DEFICIT), ENDING	\$ 8,787	\$ 760	\$ 2,577

Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	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)
\$ 451	\$ 277	\$ 21,152	\$ 11,959	\$ 2,395	\$ 2,835	\$ 7,258
142	—	5,602	5,157	16,865	4,722	23,660
—	—	—	—	—	—	—
—	—	(23)	—	5	—	76
—	—	—	313	—	—	—
142	—	5,579	5,470	16,870	4,722	23,736
3	—	3,748	2,242	16,186	4,333	23,084
—	—	—	189	—	—	—
—	—	—	—	—	—	—
3	—	3,748	2,431	16,186	4,333	23,084
—	—	—	—	—	—	—
—	—	3	53	(34)	(10)	(1)
3	—	3,751	2,484	16,152	4,323	23,083
\$ 590	\$ 277	\$ 22,980	\$ 14,945	\$ 3,113	\$ 3,234	\$ 7,911

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Telephone Medical Advice Services Fund (0459)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)
FUND BALANCE (DEFICIT), BEGINNING	\$ 899	\$ 18,043	\$ 2,345
ADDITIONS			
Revenues	258	37,203	766
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1,521	(1)
Other Additions	—	—	—
Total Additions	258	38,724	765
DEDUCTIONS			
Appropriation Expenditures			
State Operations	172	27,602	551
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	172	27,602	551
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	1	(454)	(16)
Total Deductions	173	27,148	535
FUND BALANCE (DEFICIT), ENDING	\$ 984	\$ 29,619	\$ 2,575

Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)	Transportation Deferred Investment Fund (3093)	Transportation Investment Fund (3008)	Transportation Rate Fund (0412)
\$ 2,269	\$ 45,515	\$ 422	\$ —	\$ 28,237	\$ 144,898	\$ 750
—	—	1	—	—	—	2,369
—	174,000	—	835,868	27,000	55,000	—
—	—	—	—	—	—	103
—	83,416	—	—	—	—	—
—	257,416	1	835,868	27,000	55,000	2,472
3	3,240	213	778,981	2	—	2,945
—	36,324	—	—	8	3,662	—
—	71,847	—	—	71	11,056	—
3	111,411	213	778,981	81	14,718	2,945
—	68,000	—	—	13,500	55,000	28
—	3,085	—	56,887	—	—	(10)
3	182,496	213	835,868	13,581	69,718	2,963
\$ 2,266	\$ 120,435	\$ 210	\$ —	\$ 41,656	\$ 130,180	\$ 259

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)
FUND BALANCE (DEFICIT), BEGINNING	\$ 49	\$ 83	\$ 2,001
ADDITIONS			
Revenues	—	1,276	699
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	7	(1)
Other Additions	—	—	—
Total Additions	—	1,283	698
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	948	707
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3	948	707
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(9)	(14)
Total Deductions	3	939	693
FUND BALANCE (DEFICIT), ENDING	\$ 46	\$ 427	\$ 2,006

Underground Storage Tank Cleanup Fund						
Trial Court Trust Fund (0932)	Umbilical Cord Blood Collection Program Fund (1017)	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)
\$ 93,345	\$ 6,976	\$ 11,105	\$ 450,254	\$ 23,996	\$ 10,478	\$ 59,010
1,319,740	2,393	27	268,796	58	6,045	227,527
119,518	—	—	—	—	—	—
21,889	550	—	(9,020)	—	4	17,480
—	—	—	—	—	—	—
1,461,147	2,943	27	259,776	58	6,049	245,007
26,029	85	—	152,967	—	11,155	23,991
1,374,305	—	1,623	—	3,873	—	277,400
—	—	—	—	—	—	—
1,400,334	85	1,623	152,967	3,873	11,155	301,391
97,469	—	—	—	—	—	—
(5,320)	1,285	—	(15,746)	(1,518)	(319)	(8,634)
1,492,483	1,370	1,623	137,221	2,355	10,836	292,757
\$ 62,009	\$ 8,549	\$ 9,509	\$ 572,809	\$ 21,699	\$ 5,691	\$ 11,260

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Used Mattress Recycling Fund (3257)
FUND BALANCE (DEFICIT), BEGINNING	\$ 90	\$ 10	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	—	—	1,600
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	—	1,600
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	4	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3	4	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	3	4	—
FUND BALANCE (DEFICIT), ENDING	\$ 87	\$ 6	\$ 1,600

Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans' Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
\$ 312	\$ 63,653	\$ 1,461	\$ 4,016	\$ 4,557	\$ 1,223	\$ 733
108	122,056	1,113	3,637	10,298	2,039	224
—	—	—	—	14,221	10,000	—
—	—	(11)	—	(119)	(178)	—
—	—	—	—	—	—	15
108	122,056	1,102	3,637	24,400	11,861	239
139	122,180	50	3,824	1,201	1,716	239
—	—	834	—	16,562	—	—
—	—	—	—	—	—	—
139	122,180	884	3,824	17,763	1,716	239
—	17,698	—	—	—	—	—
—	(1,653)	280	(62)	(69)	—	—
139	138,225	1,164	3,762	17,694	1,716	239
\$ 281	\$ 47,484	\$ 1,399	\$ 3,891	\$ 11,263	\$ 11,368	\$ 733

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Vocational Nursing and Psychiatric Technicians Fund		
	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,592	\$ 11,121	\$ 32,448
ADDITIONS			
Revenues	1,685	10,438	124,708
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	3	9,999
Other Additions	—	—	—
Total Additions	1,685	10,441	134,707
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,970	9,657	112,438
Local Assistance	—	—	1,905
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,970	9,657	114,343
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	4	239	(2,319)
Total Deductions	1,974	9,896	112,024
FUND BALANCE (DEFICIT), ENDING	\$ 1,303	\$ 11,666	\$ 55,131

* Abnormal balance in Capital Outlay is due to Less Funding provided by the Federal Trust Fund.

Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund		Wine Safety Fund (0116)
				Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)	
\$ 2,109	\$ 942	\$ 4,962	\$ 73	\$ 1,132	\$ 1,136	\$ 156
1,274	212	16,740	100	3	3,036	—
—	—	—	—	—	206	—
—	—	402	5	—	(72)	—
—	—	—	—	—	—	—
1,274	212	17,142	105	3	3,170	—
841	146	16,663	100	3	2,752	—
—	—	—	—	—	—	—
—	—	—	—	—	(3,207) *	—
841	146	16,663	100	3	(455)	—
—	—	—	—	—	—	156
(5)	(3)	(444)	(5)	—	(250)	—
836	143	16,219	95	3	(705)	156
\$ 2,547	\$ 1,011	\$ 5,885	\$ 83	\$ 1,132	\$ 5,011	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
FUND BALANCE (DEFICIT), BEGINNING	\$ 811	\$ 299,979	\$ 594
ADDITIONS			
Revenues	146	254,324	6
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(1,681)	—
Other Additions	—	—	—
Total Additions	146	252,643	6
DEDUCTIONS			
Appropriation Expenditures			
State Operations	424	184,891	11
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	424	184,891	11
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(369)	(3,425)	(2)
Total Deductions	55	181,466	9
FUND BALANCE (DEFICIT), ENDING	\$ 902	\$ 371,156	\$ 591

Workers' Occupational Safety and Health Education Fund (3030)	Total
\$ 1,028	\$ 8,863,146
963	20,827,565
—	36,549,938
—	234,131
—	103,397
963	57,715,031
869	7,244,813
—	23,785,299
—	451,970
869	31,482,082
—	23,631,654
(7)	139,146
862	55,252,882
\$ 1,129	\$ 11,325,295

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Nongovernmental Cost Funds

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Bond Funds

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015

(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	\$ 11	\$ 7	\$ —
Deposits in Surplus Money Investment Fund	16,348	157,485	—
Receivables	—	—	—
Due From Other Funds	369	218	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	224,723	25,229	—
Bonds Authorized and Unissued	19,107	—	—
Total Assets	\$ 260,558	\$ 182,939	\$ —
LIABILITIES			
Accounts Payable	\$ 1,755	\$ —	\$ —
Due To Other Funds	1,336	41	—
Due To Other Governments	88	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	3,179	41	—
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	75,676	13,526	7
Unreserved-Undesignated	146,719	131,267	(7)
Total Fund Balance (Deficit) - Unadjusted	222,395	144,793	—
Adjustments to Fund Balance			
Deferred Payroll	343	99	—
Reserved for Encumbrances	34,641	38,006	—
Total Fund Balance (Deficit) - Adjusted	257,379	182,898	—
Total Liabilities and Fund Balance	\$ 260,558	\$ 182,939	\$ —

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	\$ 1	\$ 27	\$ 31	\$ 711	\$ 1	\$ 5
—	1,789	2,983	5,730	31,592	2,959	59,659
—	—	—	—	56	—	—
26	2	1	20	886	2	54
—	—	298	41	—	—	—
—	5,040	—	—	299,175	—	35,335
—	—	—	—	973,475	—	269,120
\$ 27	\$ 6,832	\$ 3,309	\$ 5,822	\$ 1,305,895	\$ 2,962	\$ 364,173
\$ 458	\$ —	\$ —	\$ 1	\$ 1,532	\$ —	\$ —
310	5	—	14	64	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
768	5	—	15	1,596	—	4
90	18,961	7,703	5,587	1,340,974	6,299	—
(13,013)	(12,134)	(4,394)	(194)	(37,529)	(3,337)	311,776
(12,923)	6,827	3,309	5,393	1,303,445	2,962	311,776
26	—	—	16	854	—	4
12,156	—	—	398	—	—	52,389
(741)	6,827	3,309	5,807	1,304,299	2,962	364,169
\$ 27	\$ 6,832	\$ 3,309	\$ 5,822	\$ 1,305,895	\$ 2,962	\$ 364,173

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015

(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	\$ 5	\$ —
Deposits in Surplus Money Investment Fund	31,541	22,397	—
Receivables	—	—	—
Due From Other Funds	40	16	—
Due From Other Governments	—	—	10
Commercial Paper Authorized	47,145	4,985	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 78,728	\$ 27,403	\$ 10
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	18	—	10
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	18	—	10
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	32,252	—
Unreserved-Undesignated	78,692	(4,849)	—
Total Fund Balance (Deficit) - Unadjusted	78,692	27,403	—
Adjustments to Fund Balance			
Deferred Payroll	18	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	78,710	27,403	—
Total Liabilities and Fund Balance	\$ 78,728	\$ 27,403	\$ 10

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)
\$ 6	\$ —	\$ —	\$ 2	\$ 1	\$ 1	\$ 3
383,238	969	941	558	24	1,369	3,746
13,573	—	—	—	—	—	—
2,697	1	—	—	—	1	1
—	—	—	—	—	—	—
655,227	7,490	—	—	540	—	4,650
1,063,425	—	—	—	—	—	—
\$ 2,118,166	\$ 8,460	\$ 941	\$ 560	\$ 565	\$ 1,371	\$ 8,400
\$ 29,156	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
11,889	195	—	—	—	—	—
2	—	—	—	—	—	—
—	—	—	—	—	—	—
41,047	195	—	—	—	—	—
1,171,510	—	—	—	326	458	375
367,013	8,265	941	560	239	582	8,031
1,538,523	8,265	941	560	565	1,040	8,406
2,365	—	—	—	—	—	—
536,231	—	—	—	—	331	(6)
2,077,119	8,265	941	560	565	1,371	8,400
\$ 2,118,166	\$ 8,460	\$ 941	\$ 560	\$ 565	\$ 1,371	\$ 8,400

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015

(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	\$ 12
Deposits in Surplus Money Investment Fund	6,787	5,165	19,405
Receivables	—	—	—
Due From Other Funds	5	—	11
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	58,824
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 6,793	\$ 5,171	\$ 78,252
LIABILITIES			
Accounts Payable	\$ —	\$ 1	\$ 56
Due To Other Funds	—	26	46
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	27	102
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	1,056	2,866
Unreserved-Undesignated	6,793	2,950	73,266
Total Fund Balance (Deficit) - Unadjusted	6,793	4,006	76,132
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	1,138	2,018
Total Fund Balance (Deficit) - Adjusted	6,793	5,144	78,150
Total Liabilities and Fund Balance	\$ 6,793	\$ 5,171	\$ 78,252

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

High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account					
	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway- Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)
\$ 369	\$ —	\$ —	\$ 1	\$ —	\$ —	\$ 38
210,050	—	—	—	—	—	332,700
587	—	—	—	—	—	—
11,538	81,651	79,799	58,452	5,446	5,815	462
—	—	—	—	—	—	—
8,923,225	—	—	—	—	—	2,013,035
—	—	—	—	—	—	1,661,455
\$ 9,145,769	\$ 81,651	\$ 79,799	\$ 58,453	\$ 5,446	\$ 5,815	\$ 4,007,690
\$ 1,775	\$ —	\$ 5,955	\$ 19,067	\$ —	\$ 833	\$ —
12,942	81,651	45,740	37,332	3,031	3,769	210,487
23	—	28,104	2,054	2,415	1,213	—
—	—	—	—	—	—	—
14,740	81,651	79,799	58,453	5,446	5,815	210,487
4,077,780	261,165	83,911	159,051	551	88,916	164
4,674,542	(261,197)	(979,457)	(573,300)	(62,151)	(146,080)	3,797,039
8,752,322	(32)	(895,546)	(414,249)	(61,600)	(57,164)	3,797,203
1,672	—	651	1,464	—	91	—
377,035	32	894,895	412,785	61,600	57,073	—
9,131,029	—	—	—	—	—	3,797,203
\$ 9,145,769	\$ 81,651	\$ 79,799	\$ 58,453	\$ 5,446	\$ 5,815	\$ 4,007,690

(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, 2015

(Amounts in thousands)

	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006 * (6065)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	844	—	3,683
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 844	\$ —	\$ 3,683
LIABILITIES			
Accounts Payable	\$ 1	\$ —	\$ —
Due To Other Funds	407	—	2,272
Due To Other Governments	436	—	1,411
PMIA Loans Payable	—	—	—
Total Liabilities	844	—	3,683
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	22,883	—	296,937
Unreserved-Undesignated	(28,700)	—	(454,143)
Total Fund Balance (Deficit) - Unadjusted	(5,817)	—	(157,206)
Adjustments to Fund Balance			
Deferred Payroll	19	—	28
Reserved for Encumbrances	5,798	—	157,178
Total Fund Balance (Deficit) - Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 844	\$ —	\$ 3,683

* 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)

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 (Continued on next page)	
					Affordable Housing Account (6067)	Affordable Housing Innovation Fund (6068)
\$ —	\$ —	\$ —	\$ —	\$ 6	\$ —	\$ —
—	—	—	—	44,790	—	—
—	—	—	—	—	—	—
23,510	21,945	76	15,906	791	280,285	19,952
—	—	—	—	—	—	—
—	—	—	—	72,495	—	—
—	—	—	—	7,000	—	—
\$ 23,510	\$ 21,945	\$ 76	\$ 15,906	\$ 125,082	\$ 280,285	\$ 19,952
\$ 2,155	\$ 8,937	\$ 4	\$ 4,284	\$ —	\$ —	\$ 860
15,348	9,044	72	11,480	5,252	23,887	6
6,007	3,964	—	142	—	—	—
—	—	—	—	—	—	—
23,510	21,945	76	15,906	5,252	23,887	866
21,415	29,319	—	104,809	143,487	77,663	—
(221,963)	(196,868)	(169,310)	(185,977)	(60,487)	(107,663)	(11)
(200,548)	(167,549)	(169,310)	(81,168)	83,000	(30,000)	(11)
181	878	45	163	—	—	11
200,367	166,671	169,265	81,005	36,830	286,398	19,086
—	—	—	—	119,830	256,398	19,086
\$ 23,510	\$ 21,945	\$ 76	\$ 15,906	\$ 125,082	\$ 280,285	\$ 19,952

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

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

	Affordable Housing Account (Continued from previous page)		
	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Housing Urban-Suburban-and-Rural Parks Account (6071)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 6	\$ —
Deposits in Surplus Money Investment Fund	—	85,645	—
Receivables	—	—	—
Due From Other Funds	7,164	1,006	117,564
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	1,024,935	—
Bonds Authorized and Unissued	—	69,200	—
Total Assets	\$ 7,164	\$ 1,180,792	\$ 117,564
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 643
Due To Other Funds	19	902,318	39
Due To Other Governments	—	—	208
PMIA Loans Payable	—	—	—
Total Liabilities	19	902,318	890
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	—	—
Unreserved-Undesignated	(17)	278,460	(17)
Total Fund Balance (Deficit) - Unadjusted	(17)	278,460	(17)
Adjustments to Fund Balance			
Deferred Payroll	17	14	17
Reserved for Encumbrances	7,145	—	116,674
Total Fund Balance (Deficit) - Adjusted	7,145	278,474	116,674
Total Liabilities and Fund Balance	\$ 7,164	\$ 1,180,792	\$ 117,564

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)	Passenger Rail Bond Fund of 1990 (0756)
\$ —	\$ 1	\$ 1	\$ —	\$ 1	\$ —	\$ —
—	—	21	5,497	102	—	5,705
—	—	—	—	—	—	—
353,468	151,950	109	241	—	—	—
—	—	11,735	—	—	—	—
—	—	587,265	—	—	—	—
\$ 353,468	\$ 151,951	\$ 599,131	\$ 5,738	\$ 103	\$ —	\$ 5,705
\$ 10,242	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
200	190	—	—	—	—	3
228	—	—	—	—	—	—
—	—	—	—	—	—	—
10,670	190	—	—	—	—	3
6,412	14,509	—	5,830	118	109	6,338
(6,430)	(14,509)	535,860	(92)	(15)	(109)	(713)
(18)	—	535,860	5,738	103	—	5,625
18	—	80	—	—	—	—
342,798	151,761	63,191	—	—	—	77
342,798	151,761	599,131	5,738	103	—	5,702
\$ 353,468	\$ 151,951	\$ 599,131	\$ 5,738	\$ 103	\$ —	\$ 5,705

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 3
Deposits in Surplus Money Investment Fund	579	1	372
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	307	—	2,165
Bonds Authorized and Unissued	298	—	—
Total Assets	\$ 1,185	\$ 1	\$ 2,540
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 7
Due To Other Funds	—	—	12
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	19
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	497	1,861
Unreserved-Undesignated	1,185	(496)	582
Total Fund Balance (Deficit) - Unadjusted	1,185	1	2,443
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	78
Total Fund Balance (Deficit) - Adjusted	1,185	1	2,521
Total Liabilities and Fund Balance	\$ 1,185	\$ 1	\$ 2,540

* 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)

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)	Small Communities Grant Subaccount (0418)
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ 1	\$ —
20,287	—	—	—	—	23,099	—
—	—	—	—	—	—	—
307	78	—	—	1	14	—
—	—	—	—	22	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 20,595	\$ 78	\$ —	\$ —	\$ 23	\$ 23,114	\$ —
\$ —	\$ 78	\$ —	\$ —	\$ 1	\$ —	\$ —
—	—	—	—	22	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	78	—	—	23	—	—
20,592	181,708	—	65	17,261	34,261	1,021
3	(192,369)	—	(65)	(18,184)	(13,647)	(2,856)
20,595	(10,661)	—	—	(923)	20,614	(1,835)
—	—	—	—	—	—	—
—	10,661	—	—	923	2,500	1,835
20,595	—	—	—	—	23,114	—
\$ 20,595	\$ 78	\$ —	\$ —	\$ 23	\$ 23,114	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

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

	Clean Water and Water Recycling Account (Continued from previous page)		
	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	42,479	—
Receivables	—	—	—
Due From Other Funds	—	41	497
Due From Other Governments	—	335	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ —	\$ 42,856	\$ 497
LIABILITIES			
Accounts Payable	\$ —	\$ 38	\$ 497
Due To Other Funds	—	—	—
Due To Other Governments	—	144	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	182	497
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	3,159	60,806	2,765
Unreserved-Undesignated	(3,159)	(27,167)	(4,947)
Total Fund Balance (Deficit) - Unadjusted	—	33,639	(2,182)
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	9,035	2,182
Total Fund Balance (Deficit) - Adjusted	—	42,674	—
Total Liabilities and Fund Balance	\$ —	\$ 42,856	\$ 497

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

Delta Improvement Account					Water Supply Reliability Account (Continued on next page)	
CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)
\$ —	\$ —	\$ —	\$ —	\$ 10	\$ —	\$ —
—	—	—	—	34,767	—	—
—	—	—	—	—	—	—
—	—	—	—	24	2	—
—	—	—	—	—	—	—
—	—	—	—	62,915	—	—
—	—	—	—	—	—	—
\$ —	\$ —	\$ —	\$ —	\$ 97,716	\$ 2	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	588	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	588	2	—
1,660	82,746	55,000	10,000	—	9,644	24,999
(1,660)	(82,746)	(55,000)	(10,000)	97,128	(9,644)	(24,999)
—	—	—	—	97,128	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	97,128	—	—
\$ —	\$ —	\$ —	\$ —	\$ 97,716	\$ 2	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

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

Water Supply Reliability Account
(Continued from previous page)

	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	11	—	13
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 11	\$ —	\$ 13
LIABILITIES			
Accounts Payable	\$ 11	\$ —	\$ —
Due To Other Funds	—	—	13
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	11	—	13
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	25,000	26,450	—
Unreserved-Undesignated	(25,745)	(26,450)	—
Total Fund Balance (Deficit) - Unadjusted	(745)	—	—
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	745	—	—
Total Fund Balance (Deficit) - Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 11	\$ —	\$ 13

* 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)

Clean Water and Water Recycling Account				Flood Protection 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)	Flood Control Subventions Subaccount (6006)	Flood Protection Account * (6002)
\$ —	\$ —	\$ 4,268	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	8	8	—	—
—	—	155	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 1	\$ 4,423	\$ 8	\$ 8	\$ —	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	31	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	31	—	—	—
8,565	16,113	1,382	1,903	—	45,000	—
(8,565)	(16,312)	3,041	(1,936)	8	(45,000)	—
—	(199)	4,423	(33)	8	—	—
—	—	—	8	—	—	—
—	200	—	2	—	—	—
—	1	4,423	(23)	8	—	—
\$ —	\$ 1	\$ 4,423	\$ 8	\$ 8	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015
(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 Protection Corridor Subaccount (6005)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	1	1	9
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 1	\$ 1	\$ 9
LIABILITIES			
Accounts Payable	\$ 661	\$ —	\$ 759
Due To Other Funds	—	—	13
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	661	—	772
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	1,000	—	231
Unreserved-Undesignated	(5,578)	(2,176)	(6,397)
Total Fund Balance (Deficit) - Unadjusted	(4,578)	(2,176)	(6,166)
Adjustments to Fund Balance			
Deferred Payroll	—	—	9
Reserved for Encumbrances	3,918	2,177	5,394
Total Fund Balance (Deficit) - Adjusted	(660)	1	(763)
Total Liabilities and Fund Balance	\$ 1	\$ 1	\$ 9

* 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 (6001)	Watershed Protection Account					
	Water Conservation Account (6023)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Watershed Protection Account * (6012)	Watershed Protection Subaccount (6013)
\$ 14	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
202,152	—	—	—	—	—	—
—	—	—	—	—	—	—
165	23	3	—	4	—	—
—	—	—	—	—	—	—
43,346	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 245,677	\$ 23	\$ 3	\$ —	\$ 4	\$ —	\$ —
\$ —	\$ —	\$ —	\$ 36	\$ —	\$ —	\$ —
16	31	—	—	22	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
16	31	—	36	22	—	—
—	14,999	—	—	—	—	4,616
245,646	(15,031)	3	(2,311)	(25)	—	(5,955)
245,646	(32)	3	(2,311)	(25)	—	(1,339)
15	24	—	—	5	—	—
—	—	—	2,275	2	—	1,339
245,661	(8)	3	(36)	(18)	—	—
\$ 245,677	\$ 23	\$ 3	\$ —	\$ 4	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

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

	Water Supply, Reliability, and Infrastructure Account		
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount * (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	39	—	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 39	\$ —	\$ —
LIABILITIES			
Accounts Payable	\$ 1,535	\$ —	\$ —
Due To Other Funds	55	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	1,590	—	—
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	—	189
Unreserved-Undesignated	(15,456)	—	(266)
Total Fund Balance (Deficit) - Unadjusted	(15,456)	—	(77)
Adjustments to Fund Balance			
Deferred Payroll	39	—	—
Reserved for Encumbrances	13,866	—	77
Total Fund Balance (Deficit) - Adjusted	(1,551)	—	—
Total Liabilities and Fund Balance	\$ 39	\$ —	\$ —

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

Water Supply, Reliability, and Infrastructure Account (6024)	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)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
\$ —	\$ 22	\$ 10	\$ 1	\$ —	\$ 1	\$ —
—	174,654	33,158	3,660	243	57,487	—
—	—	—	—	—	—	—
—	11,240	225	24	—	40	—
—	59	—	—	—	1,017	—
—	649,545	30,065	—	—	—	—
—	1,902,710	43,755	—	—	—	—
\$ —	\$ 2,738,230	\$ 107,213	\$ 3,685	\$ 243	\$ 58,545	\$ —
\$ —	\$ 34,032	\$ 34	\$ —	\$ —	\$ —	\$ —
—	7,232	1,298	6	—	—	—
—	2,803	—	—	—	—	—
—	—	—	—	—	—	—
—	44,067	1,332	6	—	—	—
17,271	733,367	27,543	13,216	—	59,358	665
(17,271)	695,017	65,771	(9,811)	—	(813)	(665)
—	1,428,384	93,314	3,405	—	58,545	—
—	2,132	196	3	—	—	—
—	1,263,647	12,371	271	243	—	—
—	2,694,163	105,881	3,679	243	58,545	—
\$ —	\$ 2,738,230	\$ 107,213	\$ 3,685	\$ 243	\$ 58,545	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015

(Amounts in thousands)

	State School Building Lease- Purchase Fund	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
	School Facilities Bond Act of June 1992 (0745)		
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 187
Deposits in Surplus Money Investment Fund	—	1,690	19,890
Receivables	—	—	—
Due From Other Funds	—	—	27
Due From Other Governments	—	14	1,247
Commercial Paper Authorized	10,280	11,400	57,810
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 10,280	\$ 13,105	\$ 79,161
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	12
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	12
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	13,107	75,353
Unreserved-Undesignated	10,280	(2)	3,042
Total Fund Balance (Deficit) - Unadjusted	10,280	13,105	78,395
Adjustments to Fund Balance			
Deferred Payroll	—	—	13
Reserved for Encumbrances	—	—	741
Total Fund Balance (Deficit) - Adjusted	10,280	13,105	79,149
Total Liabilities and Fund Balance	\$ 10,280	\$ 13,105	\$ 79,161

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

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)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)
\$ 108	\$ 695	\$ —	\$ 12	\$ 2	\$ 2	\$ 2
11,189	90,619	—	30,411	7,328	2,173	4,956
—	—	—	—	—	—	—
277	553	—	71	5	2	4
1,695	2,069	—	—	—	—	39
121,190	575,360	—	13,546	975	64,495	—
—	—	—	—	—	—	230
\$ 134,459	\$ 669,296	\$ —	\$ 44,040	\$ 8,310	\$ 66,672	\$ 5,231
\$ —	\$ —	\$ —	\$ 329	\$ —	\$ —	\$ —
353	1,281	—	607	—	—	32
—	—	—	—	—	—	—
—	—	—	—	—	—	—
353	1,281	—	936	—	—	32
106,256	578,328	—	12,155	8,067	70,798	2,275
2,772	15,993	—	30,300	243	(4,126)	2,924
109,028	594,321	—	42,455	8,310	66,672	5,199
270	487	—	—	—	—	—
24,808	73,207	—	649	—	—	—
134,106	668,015	—	43,104	8,310	66,672	5,199
\$ 134,459	\$ 669,296	\$ —	\$ 44,040	\$ 8,310	\$ 66,672	\$ 5,231

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2015

(Amounts in thousands)

	Water Conservation Fund of 1988 (0790)	Water Quality, Supply, and Infrastructure Improvement Fund of 2014 * (6083)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 20
Deposits in Surplus Money Investment Fund	3,548	865	248,920
Receivables	—	—	—
Due From Other Funds	3	47	962
Due From Other Governments	—	—	—
Commercial Paper Authorized	5,235	52,135	103,664
Bonds Authorized and Unissued	—	7,492,000	205,910
Total Assets	\$ 8,787	\$ 7,545,047	\$ 559,476
LIABILITIES			
Accounts Payable	\$ —	\$ 119	\$ 13,853
Due To Other Funds	—	330	2,489
Due To Other Governments	—	—	6,517
PMIA Loans Payable	—	—	—
Total Liabilities	—	449	22,859
FUND BALANCE			
Reserved for Unencumbered			
Balances of Continuing Appropriations	3,376	2,967,416	273,790
Unreserved-Undesignated	5,411	4,576,622	29,841
Total Fund Balance (Deficit) - Unadjusted	8,787	7,544,038	303,631
Adjustments to Fund Balance			
Deferred Payroll	—	46	690
Reserved for Encumbrances	—	514	232,296
Total Fund Balance (Deficit) - Adjusted	8,787	7,544,598	536,617
Total Liabilities and Fund Balance	\$ 8,787	\$ 7,545,047	\$ 559,476

* Proposition 1, The Water Quality, Supply, and Infrastructure Improvement Act of 2014, was approved by voters in November 2014 to authorize the bonds.

Total

\$ 6,620
2,453,722
14,216
1,260,737
7,001
15,218,221
14,294,950
\$ 33,255,467

\$ 139,705
1,393,892
55,759
—
1,589,356

13,694,867
12,007,311
25,702,178

13,011
5,950,922
31,666,111
\$ 33,255,467

(Concluded)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 334,522	\$ 218,159	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	118	457	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	54	—	—
Other Additions	—	—	—
Total Additions	172	457	—
DEDUCTIONS			
Operating Expenditures and Expenses	96,098	39,007	—
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(18,783)	(3,289)	—
Total Deductions	77,315	35,718	—
FUND BALANCE (DEFICIT), ENDING	\$ 257,379	\$ 182,898	\$ —

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

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)
\$ (1,204)	\$ 6,867	\$ 3,577	\$ 6,307	\$ 1,517,976	\$ 2,964	\$ 407,912
—	—	—	—	635	—	—
—	10	1,162	421	181	7	89
—	—	—	—	—	—	—
6,513	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(66)	—	—	—	—
—	—	4,382	1,728	66	—	45
6,513	10	5,478	2,149	882	7	134
2,688	50	5,746	2,755	214,559	9	43,877
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,362	—	—	(106)	—	—	—
6,050	50	5,746	2,649	214,559	9	43,877
\$ (741)	\$ 6,827	\$ 3,309	\$ 5,807	\$ 1,304,299	\$ 2,962	\$ 364,169

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015
(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	\$ 78,862	\$ 43,320	\$ 67
ADDITIONS			
Operating Income	—	—	—
Income From Investments	81	62	50
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	678
Total Additions	81	62	728
DEDUCTIONS			
Operating Expenditures and Expenses	233	15,979	67
Transfers To Other Funds	—	—	728
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	233	15,979	795
FUND BALANCE (DEFICIT), ENDING	\$ 78,710	\$ 27,403	\$ —

* AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

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)
\$ 2,504,454	\$ 9,314	\$ 1,031	\$ 574	\$ 568	\$ 1,475	\$ 11,494
—	—	—	—	—	—	—
1,373	3	—	1	—	4	11
—	—	—	—	—	—	—
1	—	—	—	—	—	—
(100,000) *	—	—	—	—	—	—
—	—	—	—	—	—	4
—	—	—	—	—	—	—
(98,626)	3	—	1	—	4	15
328,709	8	90	15	3	108	3,275
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,044	—	—	—	—	(166)
328,709	1,052	90	15	3	108	3,109
\$ 2,077,119	\$ 8,265	\$ 941	\$ 560	\$ 565	\$ 1,371	\$ 8,400

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 6,783	\$ 6,449	\$ 81,285
ADDITIONS			
Operating Income	—	—	—
Income From Investments	18	11	53
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	4	3
Other Additions	—	—	—
Total Additions	18	15	56
DEDUCTIONS			
Operating Expenditures and Expenses	8	1,320	3,322
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(131)
Total Deductions	8	1,320	3,191
FUND BALANCE (DEFICIT), ENDING	\$ 6,793	\$ 5,144	\$ 78,150

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

High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account					Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)
	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway- Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)	
\$ 9,288,618	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6,142,929
1	—	—	—	—	—	—
567	—	—	—	—	—	2,011
—	—	—	—	—	—	—
30,984	482,656	445,044	509,815	27,534	39,692	—
—	—	—	—	—	—	—
—	—	—	—	—	—	3
239	—	—	—	—	—	—
31,791	482,656	445,044	509,815	27,534	39,692	2,014
191,639	24,040	445,034	510,969	27,560	39,756	2,455
—	445,044	—	—	—	—	2,345,325
—	—	—	—	—	—	—
(2,259)	13,572	10	(1,154)	(26)	(64)	(40)
189,380	482,656	445,044	509,815	27,534	39,692	2,347,740
\$ 9,131,029	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,797,203

(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, 2015
(Amounts in thousands)

	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006 (6065)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	4,147	—	701,564
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	4,147	—	701,564
DEDUCTIONS			
Operating Expenditures and Expenses	4,516	—	701,578
Transfers To Other Funds	—	150	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(369)	(150)	(14)
Total Deductions	4,147	—	701,564
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006					Housing and Emergency Shelter Trust Fund of 2006 (Continued on next page)	
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 (Continued on next page)	
					Affordable Housing Account (6067)	Affordable Housing Innovation Fund (6068)
\$ —	\$ —	\$ —	\$ —	\$ 145,599	\$ 343,685	\$ 14,955
—	—	—	—	—	—	—
—	—	—	—	100	—	—
—	—	—	—	—	—	—
200,334	173,947	69,435	136,052	—	12,927	9,186
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	23	—	—
200,334	173,947	69,435	136,052	123	12,927	9,186
200,336	174,152	75,969	136,812	25,892	91,028	5,059
—	—	—	—	—	9,186	—
—	—	—	—	—	—	—
(2)	(205)	(6,534)	(760)	—	—	(4)
200,334	173,947	69,435	136,052	25,892	100,214	5,055
\$ —	\$ —	\$ —	\$ —	\$ 119,830	\$ 256,398	\$ 19,086

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

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

	Affordable Housing Account (Continued from previous page)		
	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Housing Urban-Suburban-and-Rural Parks Account (6071)
FUND BALANCE (DEFICIT), BEGINNING	\$ 22,827	\$ 428,392	\$ 39,524
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	342	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	83,339
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	342	83,339
DEDUCTIONS			
Operating Expenditures and Expenses	16,188	209	6,193
Transfers To Other Funds	11,992	150,051	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(12,498)	—	(4)
Total Deductions	15,682	150,260	6,189
FUND BALANCE (DEFICIT), ENDING	\$ 7,145	\$ 278,474	\$ 116,674

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

Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Housing for Veterans Fund (6082)	Housing Rehabilitation Loan Fund <u>California Earthquake Safety and Housing Rehabilitation Account (0788)</u>	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 * (0721)	Passenger Rail Bond Fund of 1990 (0756)
\$ 363,166	\$ 147,427	\$ 600,000	\$ 6,062	\$ 110	\$ —	\$ 5,762
—	—	—	—	—	—	—
—	—	1	—	—	—	—
—	—	—	—	—	—	—
43,206	17,052	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>43,206</u>	<u>17,052</u>	<u>1</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
63,586	12,718	870	324	7	—	60
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(12)	—	—	—	—	—	—
<u>63,574</u>	<u>12,718</u>	<u>870</u>	<u>324</u>	<u>7</u>	<u>—</u>	<u>60</u>
<u>\$ 342,798</u>	<u>\$ 151,761</u>	<u>\$ 599,131</u>	<u>\$ 5,738</u>	<u>\$ 103</u>	<u>\$ —</u>	<u>\$ 5,702</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,191	\$ 3	\$ 3,493
ADDITIONS			
Operating Income	—	—	—
Income From Investments	2	—	3
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2	—	3
DEDUCTIONS			
Operating Expenditures and Expenses	8	2	1,092
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(117)
Total Deductions	8	2	975
FUND BALANCE (DEFICIT), ENDING	\$ 1,185	\$ 1	\$ 2,521

* 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)

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)	Small Communities Grant Subaccount * (0418)
\$ 23,366	\$ —	\$ —	\$ —	\$ —	\$ 13,248	\$ —
—	—	—	—	—	—	—
—	—	—	—	91	246	—
—	—	—	—	—	—	—
—	1,768	344	—	37	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	643	9,620	—
—	1,768	344	—	771	9,866	—
2,771	1,768	—	—	771	—	—
—	—	344	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,771	1,768	344	—	771	—	—
\$ 20,595	\$ —	\$ —	\$ —	\$ —	\$ 23,114	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Safe, Clean, Reliable Water Supply Fund (Continued from previous page)		
	Clean Water and Water Recycling Account (Continued from previous page)		
	State Revolving Fund Loan Subaccount * (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 42,220	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	746	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	728	633
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	1,907	—
Total Additions	—	3,381	633
DEDUCTIONS			
Operating Expenditures and Expenses	—	2,927	633
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	2,927	633
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 42,674	\$ —

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

† AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

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

Delta Improvement Account					Water Supply Reliability Account (Continued on next page)	
CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount * (0404)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount * (0413)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)
\$ —	\$ —	\$ 15	\$ —	\$ 124,838	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	88	—	158
—	—	—	—	—	—	—
—	—	—	—	—	3	—
—	—	—	—	(25,500) †	—	—
—	—	—	—	—	—	—
—	—	—	—	1	—	563
—	—	—	—	(25,411)	3	721
—	—	—	—	38	3	—
—	—	15	—	2,261	—	721
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	15	—	2,299	3	721
\$ —	\$ —	\$ —	\$ —	\$ 97,128	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Safe, Clean, Reliability Water Supply Fund (Continued from previous page)		
	Water Supply Reliability Account (Continued from previous page)		
	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount * (0446)	Water Supply Reliability Account (0444)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	577	—	4
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	577	—	4
DEDUCTIONS			
Operating Expenditures and Expenses	2,655	—	—
Transfers To Other Funds	—	—	4
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2,078)	—	—
Total Deductions	577	—	4
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)

Clean Water and Water Recycling Account				Flood Protection 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)	Flood Control Subventions Subaccount * (6006)	Flood Protection Account (6002)
\$ (267)	\$ 4	\$ 4,010	\$ (16)	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	167	—	—	—	—
—	—	—	—	—	—	—
265	—	—	78	69	—	2,009
—	—	—	—	—	—	—
—	—	(67)	—	—	—	—
—	—	313	—	—	—	—
265	—	413	78	69	—	2,009
—	1	—	86	61	—	—
—	23	—	—	—	—	2,009
—	—	—	—	—	—	—
(2)	(21)	—	(1)	—	—	—
(2)	3	—	85	61	—	2,009
\$ —	\$ 1	\$ 4,423	\$ (23)	\$ 8	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015
(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 Protection Corridor Subaccount (6005)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
FUND BALANCE (DEFICIT), BEGINNING	\$ (127)	\$ —	\$ (577)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	792	45	1,103
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	792	45	1,103
DEDUCTIONS			
Operating Expenditures and Expenses	1,766	44	1,289
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(441)	—	—
Total Deductions	1,325	44	1,289
FUND BALANCE (DEFICIT), ENDING	\$ (660)	\$ 1	\$ (763)

* AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

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 (6001)	Watershed Protection Account					
	Water Conservation Account (6023)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)
\$ 344,403	\$ (15)	\$ —	\$ (25)	\$ (13)	\$ —	\$ 1
—	—	—	—	—	—	—
545	641	—	—	—	—	—
—	—	—	—	—	—	—
2,896	—	—	19	82	891	790
(86,000) *	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,343	—	—	—	—	—
(82,559)	2,984	—	19	82	891	790
456	81	—	30	88	—	792
15,928	2,896	1	—	—	891	—
—	—	—	—	—	—	—
(201)	—	(4)	—	(1)	—	(1)
16,183	2,977	(3)	30	87	891	791
\$ 245,661	\$ (8)	\$ 3	\$ (36)	\$ (18)	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

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

	Water Supply, Reliability, and Infrastructure Account		
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)
FUND BALANCE (DEFICIT), BEGINNING	\$ (9)	\$ —	\$ (275)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	11,552	—	1,157
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	11,552	—	1,157
DEDUCTIONS			
Operating Expenditures and Expenses	14,909	83	2,456
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,815)	(83)	(1,574)
Total Deductions	13,094	—	882
FUND BALANCE (DEFICIT), ENDING	\$ (1,551)	\$ —	\$ —

* AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

Water Supply, Reliability, and Infrastructure Account (6024)	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)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
\$ —	\$ 3,276,546	\$ 119,891	\$ 3,792	\$ 462	\$ 63,614	\$ 21
—	33	—	—	—	—	—
—	499	104	11	1	566	—
—	—	—	—	—	—	—
12,709	—	—	—	—	—	—
—	(105,000) *	—	—	—	—	—
—	—	14	—	—	—	—
—	—	—	—	—	1,439	—
12,709	(104,468)	118	11	1	2,005	—
—	473,761	17,327	124	220	7,074	21
12,709	10,361	—	—	—	—	—
—	—	—	—	—	—	—
—	(6,207)	(3,199)	—	—	—	—
12,709	477,915	14,128	124	220	7,074	21
\$ —	\$ 2,694,163	\$ 105,881	\$ 3,679	\$ 243	\$ 58,545	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	State School Building Lease- Purchase Fund	State School Facilities Fund of 1998	State School Facilities Fund of 2002
	School Facilities Bond Act of June 1992 (0745)	(0119)	(6036)
FUND BALANCE (DEFICIT), BEGINNING	\$ 10,280	\$ 15,333	\$ 90,199
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	545
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	(8)
Other Additions	—	—	—
Total Additions	—	—	537
DEDUCTIONS			
Operating Expenditures and Expenses	—	2,228	11,587
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	2,228	11,587
FUND BALANCE (DEFICIT), ENDING	\$ 10,280	\$ 13,105	\$ 79,149

* AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

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)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)
\$ 188,772	\$ 975,044	\$ (1)	\$ 71,301	\$ 8,507	\$ 66,993	\$ 18,734
—	—	—	—	—	—	—
1,443	997	—	85	20	7	277
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	83	—	36	4	—	(13,500) *
—	93	—	—	—	—	4,333
1,443	1,173	—	121	24	7	(8,900)
56,113	308,198	(1)	15,147	221	328	4,598
—	105	—	—	—	—	37
—	—	—	—	—	—	—
(4)	(101)	—	13,171	—	—	—
56,109	308,202	(1)	28,318	221	328	4,635
\$ 134,106	\$ 668,015	\$ —	\$ 43,104	\$ 8,310	\$ 66,672	\$ 5,199

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Water Conservation Fund of 1988 (0790)	Water Quality, Supply, and Infrastructure Improvement Fund of 2014 * (6083)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,787	\$ —	\$ 751,880
ADDITIONS			
Operating Income	—	—	1
Income From Investments	126	1	781
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	7,545,000	(95,000) †
Prior Year Revenue Adjustments	—	—	—
Other Additions	766	—	—
Total Additions	892	7,545,001	(94,218)
DEDUCTIONS			
Operating Expenditures and Expenses	892	403	127,540
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(6,495)
Total Deductions	892	403	121,045
FUND BALANCE (DEFICIT), ENDING	\$ 8,787	\$ 7,544,598	\$ 536,617

* Proposition 1, The Water Quality, Supply, and Infrastructure Improvement Act of 2014, was approved by voters in November 2014 to authorize the bonds.

† AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

Total

\$ 29,017,435

670

15,283

—

3,031,979

7,120,000

54

29,182

10,197,168

4,575,467

3,010,781

—

(37,756)

7,548,492

\$ 31,666,111

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**Trust and
Agency
Funds –
Federal**

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2015
(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	\$ 45	\$ 21,479	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	—
Due From Other Funds	738	296,043	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	1,138	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	(1,138)	—
Other Assets	—	—	—
Total Assets	\$ 783	\$ 317,522	\$ —
LIABILITIES			
Accounts Payable	\$ 130	\$ 307,197	\$ —
Due To Other Funds	653	8,554	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	783	315,751	—
FUND BALANCE			
Unreserved-Undesignated	(146)	258	—
Total Fund Balance (Deficit) - Unadjusted	(146)	258	—
Adjustments to Fund Balance			
Deferred Payroll	146	1,513	—
Total Fund Balance (Deficit) - Adjusted	—	1,771	—
Total Liabilities and Fund Balance	\$ 783	\$ 317,522	\$ —

* 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)
\$ 570	\$ 251,911	\$ 2	\$ —	\$ —	\$ 87	\$ —
—	—	9,959	—	40	—	—
—	—	—	—	—	—	—
—	334	—	—	—	—	—
—	264,044	7	—	—	—	—
—	12,422,620	—	—	—	—	—
—	129,063	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 570	\$ 13,067,972	\$ 9,968	\$ —	\$ 40	\$ 87	\$ —
\$ 2	\$ 4,560,709	\$ 2,816	\$ —	\$ —	\$ —	\$ —
345	2,341,007	—	—	—	—	—
113	6,050,734	120	—	—	—	—
—	114,710	—	—	—	—	—
—	—	—	—	—	—	—
—	812	—	—	—	—	—
460	13,067,972	2,936	—	—	—	—
110	(108,910)	7,032	—	40	87	—
110	(108,910)	7,032	—	40	87	—
—	108,910	—	—	—	—	—
110	—	7,032	—	40	87	—
\$ 570	\$ 13,067,972	\$ 9,968	\$ —	\$ 40	\$ 87	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2015

(Amounts in thousands)

	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)	Safe Drinking Water State Revolving Fund <hr/> Public Water System Fund (7500)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 733	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	1,651	—
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	8	—
Due From Other Funds	8	1	3,531
Due From Other Governments	4,889	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,630	\$ 1,661	\$ 3,531
LIABILITIES			
Accounts Payable	\$ 628	\$ —	\$ 345
Due To Other Funds	400	—	3,155
Due To Other Governments	4,594	—	31
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,622	—	3,531
FUND BALANCE			
Unreserved-Undesignated	—	1,661	(686)
Total Fund Balance (Deficit) - Unadjusted	—	1,661	(686)
Adjustments to Fund Balance			
Deferred Payroll	8	—	686
Total Fund Balance (Deficit) - Adjusted	8	1,661	—
Total Liabilities and Fund Balance	\$ 5,630	\$ 1,661	\$ 3,531

* Abnormal balance in Other Liabilities is due to a duplicate Electronic Benefit Payment remittance in June 2015.

† 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)
\$ 3	\$ 296	\$ 9,984	\$ 207,459	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	11,643	—	—	—
—	—	8,739	924,126	—	—	—
210	—	122,437	66,745	184	—	—
—	—	262	33,901	—	—	—
—	—	3,101	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	110,860	1,884	—	—	—
—	—	41,080	127,972	—	—	—
—	—	(151,940)	(129,855)	—	—	—
—	—	—	—	—	—	—
\$ 213	\$ 296	\$ 144,523	\$ 1,243,875	\$ 184	\$ —	\$ —
\$ 38	\$ —	\$ 83,934	\$ —	\$ —	\$ —	\$ —
175	—	16,410	205,858	—	—	—
—	—	—	787	184	—	—
—	—	—	—	—	—	—
—	—	7,863	—	—	—	—
—	—	(179) *	34,637	—	—	—
213	—	108,028	241,282	184	—	—
(69)	296	2,419	1,002,593	—	—	—
(69)	296	2,419	1,002,593	—	—	—
69	—	34,076	—	—	—	—
—	296	36,495	1,002,593	—	—	—
\$ 213	\$ 296	\$ 144,523	\$ 1,243,875	\$ 184	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2015

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
ASSETS		
Cash in State Treasury and Agency Accounts	\$ —	\$ 492,570
Deposits in Surplus Money Investment Fund	—	11,650
Amount on Deposit with U.S. Treasury	—	11,643
Receivables	—	933,207
Due From Other Funds	3,894	757,842
Due From Other Governments	—	12,461,672
Prepaid Expenses	—	132,164
Advances and Loans Receivable	—	—
Interfund Loans Receivable	—	—
Tangible Assets	—	113,882
Intangible Assets	—	169,052
Investment in Capital Assets	—	(282,933)
Other Assets	—	—
Total Assets	\$ 3,894	\$ 14,800,749
LIABILITIES		
Accounts Payable	\$ 1,676	\$ 4,957,475
Due To Other Funds	1,435	2,577,992
Due To Other Governments	783	6,057,346
Advance Collections	—	114,710
Advances From Other Funds	—	7,863
Other Liabilities	—	35,270
Total Liabilities	3,894	13,750,656
FUND BALANCE		
Unreserved-Undesignated	(106)	904,579
Total Fund Balance (Deficit) - Unadjusted	(106)	904,579
Adjustments to Fund Balance		
Deferred Payroll	106	145,514
Total Fund Balance (Deficit) - Adjusted	—	1,050,093
Total Liabilities and Fund Balance	\$ 3,894	\$ 14,800,749

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

Year Ended June 30, 2015

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund (7502)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 1,257	\$ —
ADDITIONS			
Operating Income	3,346	—	—
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	396,858	752,533
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	3,346	396,858	752,533
DEDUCTIONS			
Operating Expenditures and Expenses	2,887	397,543	752,533
Transfers To Other Funds	459	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(1,199)	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	3,346	396,344	752,533
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 1,771	\$ —

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)
\$ 4	\$ —	\$ 9,177	\$ —	\$ 40	\$ 87	\$ 12,153
—	—	27	—	—	—	731
—	77,131,605	—	—	—	—	—
—	—	—	—	—	—	—
365	5,765,678	—	874,207	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
365	82,897,283	27	874,207	—	—	731
259	74,259,231	2,172	874,207	—	—	12,884
—	8,628,600	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	9,452	—	—	—	—	—
259	82,897,283	2,172	874,207	—	—	12,884
\$ 110	\$ —	\$ 7,032	\$ —	\$ 40	\$ 87	\$ —

(Continued)

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

Year Ended June 30, 2015

(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	\$ 11	\$ 922	\$ 1,369
ADDITIONS			
Operating Income	1,024	42	13,970
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	897	—
Total Additions	1,024	939	13,970
DEDUCTIONS			
Operating Expenditures and Expenses	1,027	200	12,548
Transfers To Other Funds	—	—	2,791
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,027	200	15,339
FUND BALANCE (DEFICIT), ENDING	\$ 8	\$ 1,661	\$ —

* Abnormal balance in Income From Investments is due to prior year interest revenue accrual being 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	\$ 35,883	\$ 1,082,837	\$ —	\$ —	\$ —
1,578	—	7,278	7,589,343	184	30,978	51
—	—	—	—	—	—	—
—	—	—	(87) *	—	—	—
—	—	567,500	3,853,090	—	—	—
—	—	(83)	(88,411)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,578	—	574,695	11,353,935	184	30,978	51
555	—	575,229	5,712,601	184	30,978	51
1,023	—	—	5,722,106	—	—	—
—	—	(1,146)	(528)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,578	—	574,083	11,434,179	184	30,978	51
\$ —	\$ 296	\$ 36,495	\$ 1,002,593	\$ —	\$ —	\$ —

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 1,144,036
ADDITIONS		
Operating Income	7,898	7,656,450
Receipts From Federal Government	—	77,131,605
Income From Investments	—	(87)
Transfers From Other Funds	—	12,210,231
Prior Year Revenue Adjustments	—	(88,494)
Prior Year Surplus Adjustments	—	—
Other Additions	—	897
Total Additions	7,898	96,910,602
DEDUCTIONS		
Operating Expenditures and Expenses	7,444	82,642,533
Transfers To Other Funds	454	14,355,433
Adjustments to Prior Year Appropriation Expenditures	—	(2,873)
Prior Year Surplus Adjustments	—	—
Other Deductions	—	9,452
Total Deductions	7,898	97,004,545
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 1,050,093

(Concluded)



**Public Service
Enterprise
Funds**

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2015

(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	\$ 1	\$ 73,720	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	3,329	1,077,656	27,680	24,699
Receivables	329	47,916	—	—
Due From Other Funds	125	3,092	261	18
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	459	—	—
Inventory	—	—	—	—
Investments	—	363,513	—	—
Advances and Loans Receivable	—	3,422,580	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	19	754	—	—
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	—	19,621	—	—
Total Assets	\$ 3,803	\$ 5,009,311	\$ 27,942	\$ 24,718
LIABILITIES				
Accounts Payable	\$ 150	\$ 165,092	\$ 182	\$ —
Benefits Payable	—	—	—	—
Due To Other Funds	1	69,922	433	—
Due To Other Governments	—	9,330	23	—
Accrued Interest Payable	—	48,181	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	905	—	—
Deposits	—	224,746	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	54,580	—	—
Bonds Payable	—	2,914,179	—	—
Other Liabilities	19	3,813	—	—
Total Liabilities	170	3,490,748	638	—
FUND BALANCE				
Unreserved-Undesignated	3,563	1,516,385	27,063	24,718
Total Fund Balance (Deficit) - Unadjusted	3,563	1,516,385	27,063	24,718
Adjustments to Fund Balance				
Deferred Payroll	70	2,178	241	—
Total Fund Balance (Deficit) - Adjusted.....	3,633	1,518,563	27,304	24,718
Total Liabilities and Fund Balance	\$ 3,803	\$ 5,009,311	\$ 27,942	\$ 24,718

* 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)	Department of Water Resources Electric Power Fund (3100)
\$ —	\$ 3,935	\$ 9,573	\$ 9,271	\$ 26,111	\$ 260	\$ 303,350
497	192,033	93,803	306,120	—	9,939	1,363,821
2	128,743	7,985	2,863	923	—	109,606
17	18,237	3,381	249	—	7	1,326
—	131	15	—	1,383	—	—
—	—	—	—	—	—	—
—	5,160	—	—	—	—	—
—	—	771,346	69,078	—	—	922,710
—	19,669	42,940	—	—	—	—
—	—	—	—	—	—	—
—	732,005	2,756,084	—	2,829	—	—
—	117,327	10,387	—	—	—	—
—	—	—	—	(2,829)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	167,600	—	—	—	—	—
—	(167,600)	—	—	—	—	—
—	—	—	2,434,078	—	—	—
—	874,889	(470,704) *	141,831	—	—	3,764,165
\$ 516	\$ 2,092,129	\$ 3,224,810	\$ 2,963,490	\$ 28,417	\$ 10,206	\$ 6,464,978
\$ —	\$ 18,465	\$ 21,343	\$ 10	\$ 1,250	\$ 3	\$ 1,910
—	124	—	—	—	—	—
19	23,481	14,088	7,496	1,386	139	668
—	33	1	—	3,405	217	—
—	2,040	46	9,814	—	—	42,839
—	—	—	—	—	—	—
—	225,865	78,982	72,514	—	—	—
—	3	—	—	—	—	926,516
—	8,094	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	184,960	(1,295) †	2,560,901	—	—	5,486,756
—	11,244	—	—	—	—	6,289
19	474,309	113,165	2,650,735	6,041	359	6,464,978
490	1,599,718	3,108,330	312,755	22,376	9,847	(253)
490	1,599,718	3,108,330	312,755	22,376	9,847	(253)
7	18,102	3,315	—	—	—	253
497	1,617,820	3,111,645	312,755	22,376	9,847	—
\$ 516	\$ 2,092,129	\$ 3,224,810	\$ 2,963,490	\$ 28,417	\$ 10,206	\$ 6,464,978

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2015

(Amounts in thousands)

	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ 19	\$ 2
Deposits in Surplus Money Investment Fund	9,550	50,011	156,337	174,317
Receivables	—	11,679	108	22
Due From Other Funds	6	1,287	850	297
Due From Other Governments	—	—	10,106	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	6,143	550	—	58,194
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	803	27	829
Intangible Assets	—	—	5	261
Investment in Capital Assets	—	(803)	(32)	—
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	—	—	—	—
Total Assets	\$ 15,699	\$ 63,529	\$ 167,420	\$ 233,922
LIABILITIES				
Accounts Payable	\$ —	\$ 36,224	\$ 6,817	\$ 168
Benefits Payable	—	—	—	—
Due To Other Funds	—	2,907	6,059	476
Due To Other Governments	—	—	44,681	—
Accrued Interest Payable	207	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	6
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	11,839	—	—	—
Other Liabilities	—	667	—	66,875
Total Liabilities	12,046	39,798	57,557	67,525
FUND BALANCE				
Unreserved-Undesignated	3,653	22,474	109,088	166,223
Total Fund Balance (Deficit) - Unadjusted	3,653	22,474	109,088	166,223
Adjustments to Fund Balance				
Deferred Payroll	—	1,257	775	174
Total Fund Balance (Deficit) - Adjusted.....	3,653	23,731	109,863	166,397
Total Liabilities and Fund Balance	\$ 15,699	\$ 63,529	\$ 167,420	\$ 233,922

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)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)
\$ 1	\$ 40	\$ —	\$ 656	\$ 1	\$ 1	\$ 1
5,850	35,957	5,753	27,467	956	4,811	11,162
—	19	—	8	—	—	—
4	116	4	19	1	3	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
18,092	—	73,379	—	5,406	20,503	125,625
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	140	—	11	—	365
\$ 23,947	\$ 36,132	\$ 79,276	\$ 28,150	\$ 6,375	\$ 25,318	\$ 137,162
\$ —	\$ 9	\$ —	\$ 1,517	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	47	—	1,337	—	—	—
—	—	—	—	—	—	—
280	—	921	—	83	111	537
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
20,484	—	73,223	—	6,220	24,133	129,074
1,165	—	23	—	3	—	26
21,929	56	74,167	2,854	6,306	24,244	129,637
2,018	36,042	5,109	25,296	69	1,074	7,525
2,018	36,042	5,109	25,296	69	1,074	7,525
—	34	—	—	—	—	—
2,018	36,076	5,109	25,296	69	1,074	7,525
\$ 23,947	\$ 36,132	\$ 79,276	\$ 28,150	\$ 6,375	\$ 25,318	\$ 137,162

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2015

(Amounts in thousands)

	State Coastal Conservancy Fund (0565)	State Compensation Insurance Fund (0512)	State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, 0583)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 12,346	\$ 52,401	\$ 11,792	\$ 28
Deposits in Surplus Money Investment Fund	—	68,921	280,689	231,234
Receivables	2	473,026	510,582	214
Due From Other Funds	517	32,867	5,403	82
Due From Other Governments	2	55,600	—	—
Prepaid Expenses	24	—	5,378	—
Inventory	—	—	9,941	—
Investments	—	19,100,031	939,679	342,442
Advances and Loans Receivable	—	—	—	9,318
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	257,168	129,580	2,774,656
Intangible Assets	—	2,349	5	126
Investment in Capital Assets	—	—	—	(2,774,781)
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	—	—	12,380	—
Total Assets	\$ 12,891	\$ 20,042,363	\$ 1,905,429	\$ 583,319
LIABILITIES				
Accounts Payable	\$ 178	\$ 468,979	\$ 1,406,028	\$ 6,292
Benefits Payable	—	717,769	—	—
Due To Other Funds	62	—	364,993	9,639
Due To Other Governments	109	14,080	—	—
Accrued Interest Payable	—	—	—	30,522
Dividends Payable	—	69,007	—	—
Advance Collections	—	136,610	2,923	—
Deposits	—	150,619	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	12,021,774	131,485	—
Total Liabilities	349	13,578,838	1,905,429	46,453
FUND BALANCE				
Unreserved-Undesignated	12,032	6,430,658	(5,064)	536,866
Total Fund Balance (Deficit) - Unadjusted	12,032	6,430,658	(5,064)	536,866
Adjustments to Fund Balance				
Deferred Payroll	510	32,867	5,064	—
Total Fund Balance (Deficit) - Adjusted.....	12,542	6,463,525	—	536,866
Total Liabilities and Fund Balance	\$ 12,891	\$ 20,042,363	\$ 1,905,429	\$ 583,319

Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers' Fund	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Total
			Uninsured Employers Benefits Trust Fund (0571)			
\$ 16,325	\$ 4,056	\$ 26,014	\$ 43,265	\$ 1	\$ 24,713	\$ 617,887
—	—	2,790,168	—	11,741	101,918	7,066,419
377	—	244,009	10,411	—	4,276	1,553,100
—	35	62,195	599	8	2,325	133,340
—	—	—	—	—	—	67,237
—	—	—	—	—	387	6,248
—	—	—	—	—	—	15,101
—	—	—	—	—	1,327	22,510,126
—	—	5,223	—	—	814,619	4,622,241
—	—	—	—	—	—	—
—	—	7,780	—	—	735	6,663,269
—	—	113,347	—	—	—	243,807
—	—	(121,127)	—	—	—	(2,899,572)
—	—	—	—	—	—	—
—	—	—	—	—	428,610	428,610
—	—	—	—	—	1,140,255	1,582,855
—	—	—	—	—	(1,568,865)	(2,011,465)
—	—	—	—	—	—	2,434,078
—	—	—	—	—	3,984	4,346,682
\$ 16,702	\$ 4,091	\$ 3,127,609	\$ 54,275	\$ 11,750	\$ 954,284	\$ 47,379,963
\$ —	\$ 51	\$ —	\$ 135	\$ —	\$ 14,188	\$ 2,148,991
—	—	—	—	—	5,435	723,328
658	311	3,872	1,845	8	257	510,104
—	37	—	—	—	—	71,916
—	—	—	—	—	2,601	138,182
—	—	—	—	—	—	69,007
—	—	—	—	—	—	517,805
—	—	—	—	—	7,061	1,308,945
—	—	—	—	—	—	8,094
—	—	—	—	—	—	—
—	—	—	—	—	—	54,580
—	—	—	—	—	824,888	12,235,362
—	6	17,157	—	—	237	12,260,783
658	405	21,029	1,980	8	854,667	30,047,097
16,044	3,651	3,094,774	51,919	11,742	98,743	17,254,928
16,044	3,651	3,094,774	51,919	11,742	98,743	17,254,928
—	35	11,806	376	—	874	77,938
16,044	3,686	3,106,580	52,295	11,742	99,617	17,332,866
\$ 16,702	\$ 4,091	\$ 3,127,609	\$ 54,275	\$ 11,750	\$ 954,284	\$ 47,379,963

(Concluded)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ 2,655	\$ 1,483,128	\$ 28,983	\$ 24,655
ADDITIONS				
Operating Income	1,068	82,149	1,303	63
Receipts From Federal Government	—	—	—	—
Income From Investments	—	216,382	—	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	(51,561)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	18,142	—
Total Additions	1,068	246,970	19,445	63
DEDUCTIONS				
Operating Expenditures and Expenses	(35)	121,143	21,124	—
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	125	432	—	—
Interest on Bonded Debt	—	89,960	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	90	211,535	21,124	—
FUND BALANCE (DEFICIT), ENDING	\$ 3,633	\$ 1,518,563	\$ 27,304	\$ 24,718

* Abnormal balance in Operating Expenditures and Expenses is due to Less Funding provided by the General 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)	Department of Water Resources Electric Power Fund (3100)
\$ 453	\$ 1,312,425	\$ 2,656,516	\$ 334,582	\$ 10,648	\$ 10,119	\$ —
235	755,949	855,753	243,824	—	170	971,817
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	20,833	24,317	10,563	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	972	140	—	2,269	2,032	—
235	777,754	880,210	254,387	2,269	2,202	971,817
191	350,706	236,417	230,806	(10,849) *	139	971,817
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	9,912	2,643	32,723	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	111,741	186,021	12,685	—	2,335	—
—	—	—	—	1,390	—	—
191	472,359	425,081	276,214	(9,459)	2,474	971,817
\$ 497	\$ 1,617,820	\$ 3,111,645	\$ 312,755	\$ 22,376	\$ 9,847	\$ —

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4,876	\$ 25,693	\$ 46,509	\$ 161,378
ADDITIONS				
Operating Income	589	69,711	36,228	11,483
Receipts From Federal Government	—	—	—	—
Income From Investments	—	112	—	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	2,278	—	—
Prior Year Surplus Adjustments	—	—	4	—
Other Additions	—	—	67,943	—
Total Additions	589	72,101	104,175	11,483
DEDUCTIONS				
Operating Expenditures and Expenses	1,040	83,293	24,542	6,464
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	—	14,300	—
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	772	(9,230)	(566)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	2,545	—
Total Deductions	1,812	74,063	40,821	6,464
FUND BALANCE (DEFICIT), ENDING	\$ 3,653	\$ 23,731	\$ 109,863	\$ 166,397

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)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)
\$ 8,662	\$ 34,311	\$ 5,901	\$ 24,559	\$ 98	\$ 1,130	\$ 20,109
431	2,221	3,425	5,473	323	1,449	6,109
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,251	—	—	—	—	—
<u>431</u>	<u>3,472</u>	<u>3,425</u>	<u>5,473</u>	<u>323</u>	<u>1,449</u>	<u>6,109</u>
7,075	557	4,217	4,736	352	1,505	7,997
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	10,696
—	—	—	—	—	—	—
—	1,150	—	—	—	—	—
<u>7,075</u>	<u>1,707</u>	<u>4,217</u>	<u>4,736</u>	<u>352</u>	<u>1,505</u>	<u>18,693</u>
<u>\$ 2,018</u>	<u>\$ 36,076</u>	<u>\$ 5,109</u>	<u>\$ 25,296</u>	<u>\$ 69</u>	<u>\$ 1,074</u>	<u>\$ 7,525</u>

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	State Coastal Conservancy Fund (0565)	State Compensation Insurance Fund (0512)	State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, 0583)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11,859	\$ 6,498,474	\$ —	\$ 381,825
ADDITIONS				
Operating Income	1,256	1,733,999	5,521,087	952
Receipts From Federal Government	—	—	—	—
Income From Investments	—	740,109	—	2,280
Transfers From Other Funds	—	—	—	281,978
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	(90,567)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	987,668
Total Additions	1,256	2,383,541	5,521,087	1,272,878
DEDUCTIONS				
Operating Expenditures and Expenses	573	2,418,490	4,151,889	177,732
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	—	1,369,198	20,108
Interest on Bonded Debt	—	—	—	213,866
Redemptions of Bonds and Notes	—	—	—	706,131
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	573	2,418,490	5,521,087	1,117,837
FUND BALANCE (DEFICIT), ENDING	\$ 12,542	\$ 6,463,525	\$ —	\$ 536,866

* Beginning fund balance is restated due to fund reclassifications.

Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers' Fund	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Total
			Uninsured Employers Benefits Trust Fund (0571)			
\$ 22,168	\$ 2,573	\$ 2,999,874	\$ 47,114	\$ 13,742	\$ 113,234	\$ 16,288,253 *
25,768	1,996	5,762,352	43,820	30	51,707	16,192,740
—	—	—	—	—	—	—
—	—	6,880	—	—	—	965,763
—	—	—	—	—	2,030	339,721
—	—	—	—	—	—	—
—	—	(36,883)	—	—	76	(176,657)
—	—	—	—	—	—	4
—	—	—	—	—	—	1,080,417
25,768	1,996	5,732,349	43,820	30	53,813	18,401,988
31,892	883	5,627,612	38,639	—	52,848	14,563,795
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,030	—	1,451,471
—	—	—	—	—	—	303,826
—	—	—	—	—	—	706,131
—	—	(1,969)	—	—	—	(297)
—	—	—	—	—	14,582	327,364
—	—	—	—	—	—	5,085
31,892	883	5,625,643	38,639	2,030	67,430	17,357,375
\$ 16,044	\$ 3,686	\$ 3,106,580	\$ 52,295	\$ 11,742	\$ 99,617	\$ 17,332,866

(Concluded)

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Working Capital and Revolving Funds

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2015

(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	\$ 284,521	\$ —	\$ —	\$ 28,340
Deposits in Surplus Money Investment Fund	—	5,155	94	—
Receivables	28	—	—	11
Due From Other Funds	28,791	4	—	159,255
Due From Other Governments	—	—	—	—
Prepaid Expenses	16,751	—	—	244
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	1,783,046	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 2,113,137	\$ 5,159	\$ 94	\$ 187,850
LIABILITIES				
Accounts Payable	\$ 7,754	\$ —	\$ —	\$ 98,078
Due To Other Funds	3,303	—	—	87,680
Due To Other Governments	—	—	—	280
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	2,104,717	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	74	—	—	—
Total Liabilities	2,115,848	—	—	186,038
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	(2,908)	5,159	94	—
Total Fund Balance (Deficit) - Unadjusted	(2,908)	5,159	94	—
Adjustments to Fund Balance				
Deferred Payroll	197	—	—	1,812
Total Fund Balance (Deficit) - Adjusted	(2,711)	5,159	94	1,812
Total Liabilities and Fund Balance	\$ 2,113,137	\$ 5,159	\$ 94	\$ 187,850

California State Park Enterprise Fund (8072)	CalRecycle Greenhouse Gas Reduction Revolving Loan Fund (9747)	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)
\$ —	\$ 4,074	\$ 1	\$ 12,031	\$ —	\$ 1,931	\$ 1
—	—	32,524	—	—	301,042	2,887
—	—	—	—	—	—	—
8	16	4,506	—	32,142	275	353
—	—	—	78	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	6,257
—	—	—	—	—	—	—
—	—	—	—	—	—	(6,258)
—	—	—	—	—	—	—
\$ 8	\$ 4,090	\$ 37,031	\$ 12,109	\$ 32,142	\$ 303,248	\$ 3,240
\$ 1,827	\$ 890	\$ 682	\$ 5,750	\$ 2,133	\$ 44,057	\$ 16
253	16	10,115	—	30,009	64	—
—	—	16	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	2,087	—
2,080	906	10,813	5,750	32,142	46,208	16
—	—	—	—	—	—	—
(2,080)	3,168	22,075	6,359	—	257,040	3,224
(2,080)	3,168	22,075	6,359	—	257,040	3,224
8	16	4,143	—	—	—	—
(2,072)	3,184	26,218	6,359	—	257,040	3,224
\$ 8	\$ 4,090	\$ 37,031	\$ 12,109	\$ 32,142	\$ 303,248	\$ 3,240

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2015

(Amounts in thousands)

	Donated Food Revolving Fund (0687)	Energy Efficient State Property Revolving Fund (9741)	FISCAL Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 138	\$ 1	\$ 46,438	\$ 74
Deposits in Surplus Money Investment Fund	410	16,464	—	—
Receivables	10	—	6	—
Due From Other Funds	15	789	7,645	221
Due From Other Governments	566	—	—	—
Prepaid Expenses	—	—	91	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	1,212	—	737	—
Intangible Assets	—	—	135,341	—
Investment in Capital Assets	—	—	(136,077)	—
Other Assets	—	—	—	—
Total Assets	\$ 2,351	\$ 17,254	\$ 54,181	\$ 295
LIABILITIES				
Accounts Payable	\$ 94	\$ —	\$ 20,897	\$ 46
Due To Other Funds	629	886	8,169	174
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	45	—	—	—
Total Liabilities	768	886	29,066	220
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	1,573	16,368	23,565	75
Total Fund Balance (Deficit) - Unadjusted	1,573	16,368	23,565	75
Adjustments to Fund Balance				
Deferred Payroll	10	—	1,550	—
Total Fund Balance (Deficit) - Adjusted	1,583	16,368	25,115	75
Total Liabilities and Fund Balance	\$ 2,351	\$ 17,254	\$ 54,181	\$ 295

Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Natural Gas Services Program Fund (9746)	Office of Systems Integration Fund (9732)	Old Age and Survivors' Insurance Revolving Fund (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund (Continued on next page) Inmate and Ward Construction Revolving Account (0682)
\$ 2	\$ 1	\$ 12,378	\$ 1,496	\$ 3,868	\$ —	\$ 114,865
33,338	16,096	—	—	—	6,695	—
—	442	28	—	—	—	—
21,321	23,829	10,328	12,736	—	5	—
—	30	11,501	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 54,661	\$ 40,398	\$ 34,235	\$ 14,232	\$ 3,868	\$ 6,700	\$ 114,865
\$ 1,297	\$ 7,896	\$ 30,991	\$ —	\$ —	\$ —	\$ 10,228
—	166	105	14,232	3,868	—	6,871
—	132	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,297	8,194	31,096	14,232	3,868	—	17,099
—	—	—	—	—	—	—
53,364	22,735	3,077	—	—	6,700	97,766
53,364	22,735	3,077	—	—	6,700	97,766
—	9,469	62	—	—	—	—
53,364	32,204	3,139	—	—	6,700	97,766
\$ 54,661	\$ 40,398	\$ 34,235	\$ 14,232	\$ 3,868	\$ 6,700	\$ 114,865

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Prison Industries Revolving Fund (Continued from previous page)	Public Buildings Construction Fund		
	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)	Public Buildings Construction Fund Subaccount (0668)	Public School District Organization Revolving Fund (0661)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 3,013	\$ 481	\$ 18	\$ 402
Deposits in Surplus Money Investment Fund	95,516	1,689,427	1,389,191	—
Receivables	1,479	42	—	—
Due From Other Funds	12,052	1,244	1,061	—
Due From Other Governments	196	—	—	—
Prepaid Expenses	500	—	—	—
Inventory	39,924	—	—	—
Investments	—	1,736,180	45,790	—
Advances and Loans Receivable	—	7,458,999	170,087	—
Tangible Assets	45,928	241,417	931,151	—
Intangible Assets	114	—	—	—
Investment in Capital Assets	—	—	—	—
Other Assets	6,713	4,981	—	—
Total Assets	\$ 205,435	\$ 11,132,771	\$ 2,537,298	\$ 402
LIABILITIES				
Accounts Payable	\$ 9,741	\$ 17,133	\$ 60,412	\$ —
Due To Other Funds	1,179	11,868	5,400	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	93,435	29,673	—
Advance Collections	1,565	5,769	—	—
Deposits	—	1,736,550	45,790	—
PMIA Loans Payable	—	383,448	50,406	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	8,564,419	2,499,059	—
Other Liabilities	120,549	24,758	203	—
Total Liabilities	133,034	10,837,380	2,690,943	—
FUND BALANCE				
Contributed Capital	110,722	—	—	—
Unreserved-Undesignated	(42,506)	295,344	(153,645)	402
Total Fund Balance (Deficit) - Unadjusted	68,216	295,344	(153,645)	402
Adjustments to Fund Balance				
Deferred Payroll	4,185	47	—	—
Total Fund Balance (Deficit) - Adjusted	72,401	295,391	(153,645)	402
Total Liabilities and Fund Balance	\$ 205,435	\$ 11,132,771	\$ 2,537,298	\$ 402

* This fund was previously classified as a Public Service Enterprise Fund.

Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)	Safe Drinking Water State Revolving Fund * (0629)	Service Revolving Fund (0666)	State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)	Charter School Facilities Account of 2004 (9734)
\$ —	\$ —	\$ 68,104	\$ 110,177	\$ 1,495,234	\$ 458	\$ —
1,375	769	262,449	—	—	—	—
—	—	133	654	—	—	—
1	1	1,919	89,435	591,192	25	59
—	—	52,510	1,005	—	—	—
—	—	—	1,008	—	—	—
—	—	—	6,869	—	—	—
—	—	—	—	—	—	—
—	—	1,279	—	—	—	—
—	—	—	42,877	—	—	—
—	—	—	1,938	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,376	\$ 770	\$ 386,394	\$ 253,963	\$ 2,086,426	\$ 483	\$ 59
\$ —	\$ —	\$ —	\$ 32,686	\$ 87,267	\$ —	\$ 7
—	—	—	16,483	1,999,159	28	52
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	72,928	—	—	—
—	—	—	685	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	105	—	—	—
—	—	—	—	—	—	—
—	—	—	16	—	—	—
—	—	—	122,903	2,086,426	28	59
—	—	—	—	—	—	—
1,376	770	386,394	111,520	—	430	(47)
1,376	770	386,394	111,520	—	430	(47)
—	—	—	19,540	—	25	47
1,376	770	386,394	131,060	—	455	—
\$ 1,376	\$ 770	\$ 386,394	\$ 253,963	\$ 2,086,426	\$ 483	\$ 59

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2015
(Amounts in thousands)

	Charter School Facilities Account of 2006 (9735)	Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 2	\$ 1
Deposits in Surplus Money Investment Fund	—	63,793	221,883	21,561
Receivables	—	—	—	—
Due From Other Funds	22	45	1,240	426
Due From Other Governments	—	—	295,138	3,965
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	641,777	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	(641,777)	—	—
Other Assets	—	—	—	—
Total Assets	\$ 22	\$ 63,839	\$ 518,263	\$ 25,953
LIABILITIES				
Accounts Payable	\$ 22	\$ 3,423	\$ 812	\$ 342
Due To Other Funds	—	50	163	904
Due To Other Governments	—	235	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	1	1
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	44,897	—
Other Liabilities	—	—	—	—
Total Liabilities	22	3,708	45,873	1,247
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	—	60,131	472,381	24,295
Total Fund Balance (Deficit) - Unadjusted	—	60,131	472,381	24,295
Adjustments to Fund Balance				
Deferred Payroll	—	—	9	411
Total Fund Balance (Deficit) - Adjusted	—	60,131	472,390	24,706
Total Liabilities and Fund Balance	\$ 22	\$ 63,839	\$ 518,263	\$ 25,953

State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)	Transit-Oriented Development Implementation Fund (9736)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ 763	\$ 34,419,952	\$ 2,609	\$ —	\$ 2,519	\$ —	\$ 36,613,894
53,314	—	53,702	678	16,219	—	4,284,582
11,121	—	3,642	—	7,644	—	25,240
1,149	44,692	54,589	151,951	75,201	28,987	1,357,530
—	—	787	—	—	—	365,776
—	—	322	—	847	—	19,763
—	—	30,992	—	904	—	78,689
—	—	—	—	—	—	1,781,970
—	—	—	—	9,347	—	7,639,712
—	—	74,572	—	33,845	—	3,802,819
—	—	7,392	—	2,394	—	147,179
—	—	—	—	(36,239)	—	(820,351)
—	—	—	—	—	—	11,694
\$ 66,347	\$ 34,464,644	\$ 228,607	\$ 152,629	\$ 112,681	\$ 28,987	\$ 55,308,497
\$ 3,539	\$ —	\$ 27,668	\$ 108,087	\$ 17,508	\$ —	\$ 601,283
3,664	24,290	5,583	165	2	28,987	2,264,517
8,826	—	6	43,698	17	—	53,210
—	—	—	—	—	—	123,108
236	—	1,540	—	60	—	82,100
—	34,440,354	—	—	—	—	38,328,096
—	—	—	—	—	—	433,854
—	—	—	—	94,517	—	94,517
—	—	23,289	—	—	—	23,394
—	—	—	—	—	—	11,108,375
—	—	—	—	577	—	148,309
16,265	34,464,644	58,086	151,950	112,681	28,987	53,260,763
—	—	—	—	—	—	110,722
49,034	—	158,785	679	—	—	1,882,697
49,034	—	158,785	679	—	—	1,993,419
1,048	—	11,736	—	—	—	54,315
50,082	—	170,521	679	—	—	2,047,734
\$ 66,347	\$ 34,464,644	\$ 228,607	\$ 152,629	\$ 112,681	\$ 28,987	\$ 55,308,497

(Concluded)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2015

(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	\$ (4,119)	\$ 4,056	\$ 99	\$ 1,533
ADDITIONS				
Operating Income	—	1,103	—	369,409
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	2,143	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	2,143	1,103	—	369,409
DEDUCTIONS				
Operating Expenditures and Expenses	735	—	5	369,130
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	735	—	5	369,130
FUND BALANCE (DEFICIT), ENDING	\$ (2,711)	\$ 5,159	\$ 94	\$ 1,812

* Abnormal balance in Operating Expenditures and Expenses is due to Less Funding provided by the Greenhouse Gas Reduction Fund.

† Abnormal balance in Operating Expenditures and Expenses is due to reimbursements at a set rate exceeding actual expenditures.

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

California State Park Enterprise Fund (8072)	CalRecycle Greenhouse Gas Reduction Revolving Loan Fund (9747)	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)
\$ (3,985)	\$ —	\$ 33,198	\$ 6,428	\$ —	\$ 176,737	\$ 3,833
—	5	181	—	—	140,358	224
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,848	—	—	2,000	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	8,731	—	—	—
3,848	5	181	10,731	—	140,358	224
1,935	(4,919) *	(2,521) †	—	—	60,055	833
—	—	9,739	—	—	—	—
—	—	(57)	—	—	—	—
—	—	—	—	—	—	—
—	1,740	—	10,800	—	—	—
1,935	(3,179)	7,161	10,800	—	60,055	833
\$ (2,072)	\$ 3,184	\$ 26,218	\$ 6,359	\$ —	\$ 257,040	\$ 3,224

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Donated Food Revolving Fund (0687)	Energy Efficient State Property Revolving Fund (9741)	FI\$Cal Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,472	\$ 13,030	\$ 4,243	\$ 75
ADDITIONS				
Operating Income	3,819	501	—	5,212
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	9,660	—
Other Additions	—	4,748	—	—
Total Additions	3,819	5,249	9,660	5,212
DEDUCTIONS				
Operating Expenditures and Expenses	4,708	209	(11,212)*	5,212
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	1,702	—	—
Total Deductions	4,708	1,911	(11,212)	5,212
FUND BALANCE (DEFICIT), ENDING	\$ 1,583	\$ 16,368	\$ 25,115	\$ 75

* Abnormal balance in Operating Expenditures and Expenses is due to liquidation of prior year accruals and Less Funding transfer.

† Abnormal balance in Operating Expenditures and Expenses is due to Less Funding provided by the General Fund and the Trial Court Trust Fund.

^ Abnormal balances in Operating Income and Operating Expenditures and Expenses are due to prior year accruals that did not materialize as a result of the fund being closed to Fund 9745.

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

Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Natural Gas Services Program Fund (9746)	Office of Systems Integration Fund (9732)	Old Age and Survivors' Insurance Revolving Fund § (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund (Continued on next page)
						Inmate and Ward Construction Revolving Account (0682)
\$ 51,465	\$ 48,684	\$ —	\$ —	\$ —	\$ 6,683	\$ 70,263
103	176,629	159,388	(46,702) ^	—	17	—
—	109	—	—	—	—	—
—	—	—	—	—	—	—
21,301	—	3,000	—	—	—	72,957
—	506	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
21,404	177,244	162,388	(46,702)	—	17	72,957
(1,791) †	201,056	159,249	(46,702) ^	—	—	45,454
21,296	—	—	—	—	—	—
—	(7,332)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
19,505	193,724	159,249	(46,702)	—	—	45,454
\$ 53,364	\$ 32,204	\$ 3,139	\$ —	\$ —	\$ 6,700	\$ 97,766

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Prison Industries Revolving Fund (Continued from previous page)	Public Buildings Construction Fund		
	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)	Public Buildings Construction Fund Subaccount (0668)	Public School District Organization Revolving Fund (0661)
FUND BALANCE (DEFICIT), BEGINNING	\$ 90,270	\$ 404,523	\$ (5,092)	\$ 402
ADDITIONS				
Operating Income	207,291	473,269	10,142	—
Income From Investments	210	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	9,601	—
Prior Year Revenue Adjustments	—	(132,385)	3,216	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	(15,717) *	(7,712) *	—
Total Additions	207,501	325,167	15,247	—
DEDUCTIONS				
Operating Expenditures and Expenses	192,332	425,103	31,184	—
Transfers To Other Funds	—	9,196	—	—
Adjustments to Prior Year Appropriation Expenditures	86	—	120,791	—
Prior Year Surplus Adjustments	32,952	—	11,825	—
Other Deductions	—	—	—	—
Total Deductions	225,370	434,299	163,800	—
FUND BALANCE (DEFICIT), ENDING	\$ 72,401	\$ 295,391	\$ (153,645)	\$ 402

* Abnormal balance in Other Additions is mainly due to year-end adjustments.

† This fund was previously classified as a Public Service Enterprise Fund.

^ Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual reversal being greater than current year expenditure.

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

Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)	Safe Drinking Water State Revolving Fund † (0629)	Service Revolving Fund (0666)	State Payroll Revolving Fund § (0675)	State School Building Aid Fund (0739)	Charter School Facilities Account of 2004 § (9734)
\$ 1,373	\$ 768	\$ 284,930	\$ 89,285	\$ —	\$ 9,796	\$ —
—	2	224,755	630,050	—	100	—
3	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	23,923	—	76	—
—	—	—	—	—	—	—
—	—	83,451	—	—	35	—
3	2	308,206	653,973	—	211	—
—	—	(10,923) ^	612,408	—	340	—
—	—	—	4,186	—	9,212	—
—	—	—	(4,396)	—	—	—
—	—	1,421	—	—	—	—
—	—	216,244	—	—	—	—
—	—	206,742	612,198	—	9,552	—
\$ 1,376	\$ 770	\$ 386,394	\$ 131,060	\$ —	\$ 455	\$ —

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Charter School Facilities Account of 2006 (9735)	Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 60,000	\$ 478,571	\$ 25,966
ADDITIONS				
Operating Income	—	162	186,992	7,115
Income From Investments	—	—	1,339	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	174	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	144	—	—	—
Other Additions	—	—	204,008	—
Total Additions	144	162	392,513	7,115
DEDUCTIONS				
Operating Expenditures and Expenses	144	31	2,771	8,375
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	395,923	—
Total Deductions	144	31	398,694	8,375
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 60,131	\$ 472,390	\$ 24,706

* 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.

State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)	Transit-Oriented Development Implementation Fund (9736)	Water Resources Revolving Fund (0691)	Welfare Advance Fund * (0696)	Total
\$ 51,971	\$ —	\$ 172,093	\$ 249	\$ —	\$ —	\$ 2,079,800 †
28,789	82,523	343,155	430	—	—	3,005,022
—	—	129	—	—	—	1,790
—	—	—	—	—	—	—
—	—	—	—	—	—	112,881
—	—	2,564	—	—	—	(99,957)
—	—	—	—	3	—	9,807
61	—	—	—	—	—	277,605
28,850	82,523	345,848	430	3	—	3,307,148
30,565	100,220	341,626	—	3	—	2,515,615
174	—	—	—	—	—	53,803
—	(17,697)	5,794	—	—	—	97,189
—	—	—	—	—	—	46,198
—	—	—	—	—	—	626,409
30,739	82,523	347,420	—	3	—	3,339,214
\$ 50,082	\$ —	\$ 170,521	\$ 679	\$ —	\$ —	\$ 2,047,734

(Concluded)

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Retirement Funds

Nongovernmental Cost Funds

Retirement Funds

Balance Sheet

June 30, 2015

(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	\$ 261	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	30	1,917	8,302
Receivables	—	2,220	7,236
Due From Other Funds	3	312	150
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	37,817	1,114,912
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 294	\$ 42,267	\$ 1,130,602
LIABILITIES			
Accounts Payable	\$ 65	\$ 218	\$ 45,603
Due To Other Funds	38	131	458
Due To Other Governments	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	—	57	(13)
Total Liabilities	103	406	46,048
FUND BALANCE			
Reserved for Employees' Pension Benefits	188	41,789	1,084,474
Total Fund Balance (Deficit) - Unadjusted	188	41,789	1,084,474
Adjustments to Fund Balance			
Deferred Payroll	3	72	80
Total Fund Balance (Deficit) - Adjusted	191	41,861	1,084,554
Total Liabilities and Fund Balance	\$ 294	\$ 42,267	\$ 1,130,602

* Abnormal balance in Other Liabilities is due to timing.

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
\$ —	\$ 711,769	\$ —	\$ 1	\$ 716	\$ 359,274	\$ 1,072,024
757	1,637,846	10,524	601	—	148,015	1,807,992
141	16,501,025	299	1	1,241	14,872,983	31,385,146
52	45,416	—	21	—	10,000	55,954
—	51	—	—	—	3,430	3,481
—	852	—	—	—	194	1,046
124,962	322,548,287	—	—	—	211,794,695	535,620,673
—	351,367	—	—	—	211,584	562,951
—	354,723	—	—	—	14,389	369,112
—	—	—	—	—	—	—
—	9	—	—	—	—	9
\$ 125,912	\$ 342,151,345	\$ 10,823	\$ 624	\$ 1,957	\$ 227,414,564	\$ 570,878,388
\$ 4,117	\$ 39,186,318	\$ 10,821	\$ —	\$ 625	\$ 15,923,651	\$ 55,171,418
72	603,064	2	22	1,332	105	605,224
—	—	—	—	—	1,184	1,184
—	—	—	—	—	—	—
—	427	—	—	—	—	427
20	(1,088) *	—	1	—	19,494,141	19,493,118
4,209	39,788,721	10,823	23	1,957	35,419,081	75,271,371
121,677	302,342,475	—	581	—	191,986,917	495,578,101
121,677	302,342,475	—	581	—	191,986,917	495,578,101
26	20,149	—	20	—	8,566	28,916
121,703	302,362,624	—	601	—	191,995,483	495,607,017
\$ 125,912	\$ 342,151,345	\$ 10,823	\$ 624	\$ 1,957	\$ 227,414,564	\$ 570,878,388

(Concluded)

Nongovernmental Cost Funds Retirement Funds Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
FUND BALANCE (DEFICIT), BEGINNING	\$ 322	\$ 57,780	\$ 1,014,204
ADDITIONS			
Employers' Contributions	—	5,717	65,629
Income From Investments	—	91	(1,802) *
Members' Contributions	—	3,877	22,242
Transfers From Other Funds	—	177,391	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	488	—	—
Total Additions	488	187,076	86,069
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	619	1,127	1,679
Members' Contributions Refunded	—	134	16
Retirement Benefits Paid	—	201,734	14,024
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	619	202,995	15,719
FUND BALANCE (DEFICIT), ENDING	\$ 191	\$ 41,861	\$ 1,084,554

* Abnormal balance in Income From Investments is caused by unfavorable investments returns.

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

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
\$ 130,572	\$ 302,296,733	\$ —	\$ 1,032	\$ —	\$ 190,513,836	\$ 494,014,479
591	9,488,274	—	30,527	7,383	4,163,123	13,761,244
(31)	8,211,351	—	1	—	7,911,904	16,121,514
105	3,724,310	—	—	—	2,509,712	6,260,246
—	—	—	—	—	—	177,391
25	(855,924)	—	—	—	(50,835)	(906,734)
—	—	—	—	—	—	—
—	1,448,865	—	—	—	3,939	1,453,292
690	22,016,876	—	30,528	7,383	14,537,843	36,866,953
—	—	—	—	—	—	—
473	2,786,670	—	30,959	12	504,345	3,325,884
1,693	240,623	—	—	—	87,692	330,158
7,393	18,922,292	—	—	7,371	12,469,540	31,622,354
—	—	—	—	—	—	—
—	(10)	—	—	—	(5,381)	(5,391)
—	—	—	—	—	—	—
—	1,410	—	—	—	—	1,410
9,559	21,950,985	—	30,959	7,383	13,056,196	35,274,415
\$ 121,703	\$ 302,362,624	\$ —	\$ 601	\$ —	\$ 191,995,483	\$ 495,607,017

(Concluded)

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**Trust and
Agency Funds –
Other**

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015
(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	\$ 2,190	\$ 23	\$ 66	\$ 372
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	1,119	—	—	—
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	\$ 3,309	\$ 23	\$ 66	\$ 372
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—	—
Due To Other Governments	3,309	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	23	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	3,309	23	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	—	66	372
Total Fund Balance (Deficit) - Unadjusted	—	—	66	372
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	—	—	66	372
Total Liabilities and Fund Balance	\$ 3,309	\$ 23	\$ 66	\$ 372

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015
(Amounts in thousands)

	California Arts Council Contribution and Donations Fund (8090)	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)	California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 29	\$ 680	\$ 1,215	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	201
Receivables	—	—	—	—
Due From Other Funds	—	—	—	—
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	\$ 29	\$ 680	\$ 1,215	\$ 201
LIABILITIES				
Accounts Payable	\$ 12	\$ 529	\$ 586	\$ —
Due To Other Funds	—	—	—	—
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	12	529	586	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	17	151	629	201
Total Fund Balance (Deficit) - Unadjusted	17	151	629	201
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	17	151	629	201
Total Liabilities and Fund Balance	\$ 29	\$ 680	\$ 1,215	\$ 201

California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Cultural and Historical Endowment Fund (8058)	California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)
\$ 235	\$ —	\$ 358	\$ 32	\$ —	\$ 326	\$ 2
—	45	—	—	485	—	290
—	—	—	—	—	—	—
—	—	—	—	—	18	7
—	—	—	—	—	—	—
—	—	—	—	—	—	13
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 235	\$ 45	\$ 358	\$ 32	\$ 485	\$ 344	\$ 312
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 69
—	—	—	—	—	—	12
—	—	—	—	—	326	—
—	42	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	356	—	—	—	—
—	42	356	—	—	326	81
—	—	—	—	—	—	—
235	3	2	32	485	18	224
235	3	2	32	485	18	224
—	—	—	—	—	—	7
235	3	2	32	485	18	231
\$ 235	\$ 45	\$ 358	\$ 32	\$ 485	\$ 344	\$ 312

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	California Health Facilities Financing Authority Fund			
	California Health Access Model Program Account (8073)	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)	California Housing Loan Insurance Fund (0916)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 27,070	\$ 48
Deposits in Surplus Money Investment Fund	6,171	33,281	212,606	6
Receivables	—	4,796	45,629	678
Due From Other Funds	4	130	112,999	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	32	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	24	—	8
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	(21)
Total Assets	\$ 6,177	\$ 38,232	\$ 398,336	\$ 719
LIABILITIES				
Accounts Payable	\$ 1,070	\$ 25	\$ 43,472	\$ 64,726
Due To Other Funds	—	20	14,613	1,159
Due To Other Governments	—	—	687	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	9	7
Deposits	—	—	356	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	4,765	3
Total Liabilities	1,070	45	63,902	65,895
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	5,107	38,105	329,406	(65,176)
Total Fund Balance (Deficit) - Unadjusted	5,107	38,105	329,406	(65,176)
Adjustments to Fund Balance				
Deferred Payroll	—	82	5,028	—
Total Fund Balance (Deficit) - Adjusted	5,107	38,187	334,434	(65,176)
Total Liabilities and Fund Balance	\$ 6,177	\$ 38,232	\$ 398,336	\$ 719

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

California Housing Trust Fund * (0843)	California Military Department Support Fund (8078)	California Military Family Relief Fund * (8022)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)
\$ —	\$ 1,174	\$ —	\$ 4	\$ —	\$ 143	\$ 1
—	—	—	—	11,138	—	166
—	—	—	—	64	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 1,174	\$ —	\$ 4	\$ 11,202	\$ 143	\$ 167
\$ —	\$ —	\$ —	\$ —	\$ 123	\$ —	\$ —
—	—	—	—	483	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	606	—	1
—	—	—	—	—	—	—
—	1,174	—	4	10,596	143	166
—	1,174	—	4	10,596	143	166
—	—	—	—	—	—	—
—	1,174	—	4	10,596	143	166
\$ —	\$ 1,174	\$ —	\$ 4	\$ 11,202	\$ 143	\$ 167

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015
(Amounts in thousands)

	California Police Activities League (CALPAL) Fund (8066)	California Sea Otter Fund (8047)	California Senior Legislature Fund (8094)	California Seniors Special Fund (0886)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 11	\$ 2	\$ 49	\$ 3
Deposits in Surplus Money Investment Fund	—	1,055	—	169
Receivables	—	—	—	—
Due From Other Funds	—	5	—	3
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	\$ 11	\$ 1,062	\$ 49	\$ 175
LIABILITIES				
Accounts Payable	\$ —	\$ 4	\$ —	\$ 22
Due To Other Funds	—	20	—	8
Due To Other Governments	—	233	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	257	—	30
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	11	800	49	142
Total Fund Balance (Deficit) - Unadjusted	11	800	49	142
Adjustments to Fund Balance				
Deferred Payroll	—	5	—	3
Total Fund Balance (Deficit) - Adjusted	11	805	49	145
Total Liabilities and Fund Balance	\$ 11	\$ 1,062	\$ 49	\$ 175

California Sexual Violence Victim Services Fund (8093)	California State Lottery Education Fund (0814)	California State Lottery Education Fund - California Youth Authority (0831)	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)
\$ 187	\$ 2	\$ 16	\$ —	\$ 1	\$ —	\$ 27,652
—	10,342	—	52	18,621	—	89,959
—	—	—	—	—	—	316,493
—	352,007	14	—	7,707	—	138,384
—	—	—	—	—	—	6,335
—	—	—	—	—	—	15,948
—	—	—	—	—	—	—
—	—	—	—	—	—	3,194,498
—	—	—	—	—	—	180,599
—	—	—	—	167	35,241	1,620,112
—	—	—	—	—	—	31,106
—	—	—	—	(167)	(35,241)	(1,651,218)
—	—	—	—	—	—	3
—	—	—	—	—	—	3,825,557
—	—	—	—	—	—	16,850
\$ 187	\$ 362,351	\$ 30	\$ 52	\$ 26,329	\$ —	\$ 7,812,278
\$ —	\$ 5,170	\$ —	\$ —	\$ —	\$ —	\$ 64,537
—	7,716	25	—	—	—	551
—	339,157	—	—	—	—	210
—	—	—	—	—	—	—
—	—	—	—	—	—	483,368
—	—	—	—	—	—	10,799
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	242,729
—	—	—	—	—	—	3,687,508
—	—	—	—	—	—	132,571
—	352,043	25	—	—	—	4,622,273
—	—	—	—	—	—	—
187	10,308	1	52	26,329	—	3,067,862
187	10,308	1	52	26,329	—	3,067,862
—	—	4	—	—	—	122,143
187	10,308	5	52	26,329	—	3,190,005
\$ 187	\$ 362,351	\$ 30	\$ 52	\$ 26,329	\$ —	\$ 7,812,278

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015
(Amounts in thousands)

	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Homes Fund * (8067)	California Veterans Memorial Registry Fund (0621)	California YMCA Youth and Government Fund (8077)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ 30
Deposits in Surplus Money Investment Fund	4	—	20	—
Receivables	—	—	—	—
Due From Other Funds	—	—	—	—
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	\$ 4	\$ —	\$ 20	\$ 30
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—	—
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	—	—	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	4	—	20	30
Total Fund Balance (Deficit) - Unadjusted	4	—	20	30
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	4	—	20	30
Total Liabilities and Fund Balance	\$ 4	\$ —	\$ 20	\$ 30

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

California Youth Leadership Fund (8074)	Charter School Security Fund (8000)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund (8069)	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)
\$ 93	\$ 2,461	\$ 1	\$ 23,937	\$ 759	\$ 182	\$ 7
—	—	9,148	62,959	—	—	26,826
—	—	—	20,986	—	—	—
—	—	30,632	55	—	—	58
—	1	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 93	\$ 2,462	\$ 39,781	\$ 107,937	\$ 759	\$ 182	\$ 26,891
\$ —	\$ —	\$ —	\$ 9,618	\$ —	\$ 132	\$ 4,034
—	—	30,009	29,524	—	—	149
—	—	2,867	1,966	—	—	3,264
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	62,792	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	32,876	103,900	—	132	7,447
—	—	—	—	—	—	—
93	2,462	6,905	4,037	759	50	19,404
93	2,462	6,905	4,037	759	50	19,404
—	—	—	—	—	—	—
—	—	—	—	—	—	40
93	2,462	6,905	4,037	759	50	19,444
\$ 93	\$ 2,462	\$ 39,781	\$ 107,937	\$ 759	\$ 182	\$ 26,891

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015
(Amounts in thousands)

	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Initiative Matching Fund (3055)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 863	\$ 1	\$ 735
Deposits in Surplus Money Investment Fund	448	—	250,834	—
Receivables	—	—	—	—
Due From Other Funds	—	—	177	—
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	\$ 449	\$ 863	\$ 251,012	\$ 735
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	51	—
Due To Other Governments	—	—	126	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	2
Deposits	—	—	250,835	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	251,012	2
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	449	863	—	733
Total Fund Balance (Deficit) - Unadjusted	449	863	—	733
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	449	863	—	733
Total Liabilities and Fund Balance	\$ 449	\$ 863	\$ 251,012	\$ 735

California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	Deferred Compensation Plan Fund (0915)	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)
\$ —	\$ —	\$ 63	\$ 1	\$ 40,493	\$ 1	\$ —
116	1,012	15,393	—	—	1,528	2,174
—	—	935	—	—	—	63
—	1	370	—	42,008	1	44
—	—	4	—	—	76	—
—	—	—	—	—	—	—
—	—	11,051,965	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 116	\$ 1,013	\$ 11,068,730	\$ 1	\$ 82,501	\$ 1,606	\$ 2,281
\$ —	\$ —	\$ 2,207	\$ —	\$ 25,386	\$ —	\$ 28
—	—	570	—	2	—	28
—	—	—	—	40,029	1,018	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	62	—	—	—	—
—	—	2,839	—	65,417	1,018	56
—	—	—	—	—	—	—
116	1,013	11,065,729	1	17,084	588	2,183
116	1,013	11,065,729	1	17,084	588	2,183
—	—	162	—	—	—	42
116	1,013	11,065,891	1	17,084	588	2,225
\$ 116	\$ 1,013	\$ 11,068,730	\$ 1	\$ 82,501	\$ 1,606	\$ 2,281

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 148	\$ 1
Deposits in Surplus Money Investment Fund	2,697	1,469	—	480
Receivables	16	—	—	—
Due From Other Funds	5,278	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	\$ 7,993	\$ 1,471	\$ 148	\$ 481
LIABILITIES				
Accounts Payable	\$ 3,095	\$ —	\$ —	\$ 25
Due To Other Funds	301	—	—	—
Due To Other Governments	1,750	—	50	6
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	5,146	—	50	31
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	2,717	1,471	98	450
Total Fund Balance (Deficit) - Unadjusted	2,717	1,471	98	450
Adjustments to Fund Balance				
Deferred Payroll	130	—	—	—
Total Fund Balance (Deficit) - Adjusted	2,847	1,471	98	450
Total Liabilities and Fund Balance	\$ 7,993	\$ 1,471	\$ 148	\$ 481

Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Graton Mitigation Fund (8088)	Habitat for Humanity Fund (8092)	Health Care Deposit Fund (0912)	Health Professions Education Fund	
					Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)
\$ 1	\$ 2,338	\$ —	\$ 146	\$ —	\$ —	\$ 1
10,149	585	—	—	—	22,777	10,837
—	—	436	—	—	—	60
31	346	—	—	3	31	15
—	—	—	—	—	—	—
—	—	—	—	26,001	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 10,181	\$ 3,269	\$ 436	\$ 146	\$ 26,004	\$ 22,808	\$ 10,927
\$ 536	\$ 305	\$ 3,000	\$ —	\$ 257	\$ 15,050	\$ 6,929
127	509	—	—	18,882	23	18
—	—	—	—	6,865	—	—
—	—	—	—	—	—	—
—	1,051	—	—	—	6,882	188
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	327	—	—	—	—	—
663	2,192	3,000	—	26,004	21,955	7,135
—	—	—	—	—	—	—
9,495	731	(2,564)	146	—	843	3,785
9,495	731	(2,564)	146	—	843	3,785
23	346	—	—	—	10	7
9,518	1,077	(2,564)	146	—	853	3,792
\$ 10,181	\$ 3,269	\$ 436	\$ 146	\$ 26,004	\$ 22,808	\$ 10,927

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015
(Amounts in thousands)

	Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2,792	\$ 4,157	\$ 2,117	\$ 311
Deposits in Surplus Money Investment Fund	—	—	18,571	158,464
Receivables	—	—	16,181	1,764
Due From Other Funds	—	—	14	175,688
Due From Other Governments	—	—	—	—
Prepaid Expenses	83	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	22,662	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 2,875	\$ 4,157	\$ 59,545	\$ 336,227
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ 224,091
Due To Other Funds	—	—	1,092	755
Due To Other Governments	83	—	—	759
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	15	110
Total Liabilities	83	—	1,107	225,715
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	2,792	4,157	58,438	109,979
Total Fund Balance (Deficit) - Unadjusted	2,792	4,157	58,438	109,979
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	533
Total Fund Balance (Deficit) - Adjusted	2,792	4,157	58,438	110,512
Total Liabilities and Fund Balance	\$ 2,875	\$ 4,157	\$ 59,545	\$ 336,227

Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Keep Arts In Schools Fund (8085)	Land Bank Fund (0943)	Litigation Deposits Fund (0920)
\$ 1,147	\$ 26,031	\$ 759	\$ 10,941	\$ 257	\$ 1	\$ 64
26,627	—	9,364	—	—	15,718	443,647
7,584	—	16	39	—	—	—
17	—	1,486	6,153	—	11	301
—	—	—	—	—	—	—
—	—	14	—	—	—	—
—	—	3,284	—	—	—	—
—	—	—	—	—	—	—
—	—	54	—	—	—	—
—	—	900	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 35,375	\$ 26,031	\$ 15,877	\$ 17,133	\$ 257	\$ 15,730	\$ 444,012
\$ 20,350	\$ 111	\$ 4,428	\$ 5,978	\$ 18	\$ 1,549	\$ 4,740
—	33	425	382	—	395	—
—	—	—	1,668	—	130	—
—	—	—	—	—	—	—
4	—	30	—	—	—	—
—	23,496	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
20,354	23,640	4,883	8,028	18	2,074	4,740
—	—	—	—	—	—	—
15,021	2,391	9,583	8,969	239	13,656	439,272
15,021	2,391	9,583	8,969	239	13,656	439,272
—	—	1,411	136	—	—	—
15,021	2,391	10,994	9,105	239	13,656	439,272
\$ 35,375	\$ 26,031	\$ 15,877	\$ 17,133	\$ 257	\$ 15,730	\$ 444,012

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Local Agency Investment Fund (0924)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	National Mortgage Special Deposit Fund (8071)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 21,475,803	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	253	26,584	6,759
Receivables	—	—	—	—
Due From Other Funds	28,675	110	53	3
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	\$ 21,504,478	\$ 363	\$ 26,637	\$ 6,763
LIABILITIES				
Accounts Payable	\$ —	\$ 2	\$ —	\$ 1,261
Due To Other Funds	380	—	—	1,797
Due To Other Governments	14,950	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	15,330	2	—	3,058
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	21,489,148	352	26,637	3,705
Total Fund Balance (Deficit) - Unadjusted	21,489,148	352	26,637	3,705
Adjustments to Fund Balance				
Deferred Payroll	—	9	—	—
Total Fund Balance (Deficit) - Adjusted	21,489,148	361	26,637	3,705
Total Liabilities and Fund Balance	\$ 21,504,478	\$ 363	\$ 26,637	\$ 6,763

Mental Health Facilities Fund	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)
State Hospital Account (0872)						
\$ —	\$ —	\$ —	\$ 138	\$ 6,501,365	\$ 1	\$ 128
11,660	6,086	50,989	—	—	—	—
—	—	—	—	20,894	—	—
22,524	5,720	36	—	2,799	—	—
—	—	—	—	3	—	—
—	—	—	—	19	—	—
—	—	—	—	4,132,686	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	45,726,795	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 34,184	\$ 11,806	\$ 51,025	\$ 138	\$ 56,384,561	\$ 1	\$ 128
\$ —	\$ —	\$ —	\$ —	\$ 286,773	\$ —	\$ —
—	5,720	—	1	1,613	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	11,236	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,110,189	—	—
—	5,720	—	1	3,409,811	—	—
—	—	—	—	52,974,750	—	—
34,184	6,086	51,025	137	—	1	128
34,184	6,086	51,025	137	52,974,750	1	128
—	—	—	—	—	—	—
34,184	6,086	51,025	137	52,974,750	1	128
\$ 34,184	\$ 11,806	\$ 51,025	\$ 138	\$ 56,384,561	\$ 1	\$ 128

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Oil Trust Fund (8032)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 66	\$ 1
Deposits in Surplus Money Investment Fund	300,000	511	18,321	26,623
Receivables	—	—	19	642
Due From Other Funds	212	—	27	364
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	\$ 300,212	\$ 512	\$ 18,433	\$ 27,630
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 4,837	\$ 83
Due To Other Funds	—	—	54	60
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	—	—	—	10
Total Liabilities	—	—	4,891	153
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	300,212	512	13,527	27,320
Total Fund Balance (Deficit) - Unadjusted	300,212	512	13,527	27,320
Adjustments to Fund Balance				
Deferred Payroll	—	—	15	157
Total Fund Balance (Deficit) - Adjusted	300,212	512	13,542	27,477
Total Liabilities and Fund Balance	\$ 300,212	\$ 512	\$ 18,433	\$ 27,630

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

Predevelopment Loan Fund (0980)	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)
\$ —	\$ 67	\$ 460	\$ —	\$ 1	\$ —	\$ —
8,054	—	—	—	653,620	1,243	263,835
—	—	—	—	12,608	13,687	174,751
91	—	—	—	6,373	—	267,097
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,326,939	420,753
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,145	\$ 67	\$ 460	\$ —	\$ 672,602	\$ 1,341,869	\$ 1,126,436
\$ 576	\$ —	\$ —	\$ —	\$ 302,357	\$ 1,934	\$ 711,417
—	67	—	—	253,439	166	3,726
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	5,002	—	88,560
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	102,206	—	—
576	67	—	—	663,004	2,100	803,703
—	—	—	—	—	—	—
7,567	—	460	—	8,281	1,339,769	321,489
7,567	—	460	—	8,281	1,339,769	321,489
2	—	—	—	1,317	—	1,244
7,569	—	460	—	9,598	1,339,769	322,733
\$ 8,145	\$ 67	\$ 460	\$ —	\$ 672,602	\$ 1,341,869	\$ 1,126,436

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Public Safety Account (0969)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 256,457	\$ 283	\$ 47,985	\$ 665
Deposits in Surplus Money Investment Fund	—	—	870,462	17,502
Receivables	—	—	—	301
Due From Other Funds	321,836	—	—	473
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	2,534,534	—
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	\$ 578,293	\$ 283	\$ 3,452,981	\$ 18,941
LIABILITIES				
Accounts Payable	\$ 16	\$ —	\$ —	\$ 651
Due To Other Funds	—	—	—	444
Due To Other Governments	578,277	—	—	37
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	578,293	—	—	1,132
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	(16)	283	3,452,981	17,666
Total Fund Balance (Deficit) - Unadjusted	(16)	283	3,452,981	17,666
Adjustments to Fund Balance				
Deferred Payroll	16	—	—	143
Total Fund Balance (Deficit) - Adjusted	—	283	3,452,981	17,809
Total Liabilities and Fund Balance	\$ 578,293	\$ 283	\$ 3,452,981	\$ 18,941

Resident-Run Housing Revolving Fund (0977)	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)
\$ 1	\$ —	\$ 179	\$ —	\$ 687	\$ 1	\$ 2
219	6,167	—	10,779	—	6,818	532,607
—	—	—	—	—	177	383
—	6	3	206	—	162	502
—	—	—	—	—	—	5,685
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	81,476	—	—	—	—	—
—	—	—	—	14,990	—	24
—	—	—	—	—	—	—
—	—	—	—	(14,990)	—	(24)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 220	\$ 87,649	\$ 182	\$ 10,985	\$ 687	\$ 7,158	\$ 539,179
\$ —	\$ —	\$ 7	\$ 1,227	\$ —	\$ 147	\$ —
—	—	—	7,755	6	3	17,773
—	—	—	1	214	—	—
—	624	—	—	—	—	—
—	—	—	—	445	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	85,228	—	—	—	—	—
—	29	—	—	—	—	57
—	85,881	7	8,983	665	150	17,830
—	—	—	—	—	—	—
220	1,768	175	1,907	22	6,925	521,311
220	1,768	175	1,907	22	6,925	521,311
—	—	—	95	—	83	38
220	1,768	175	2,002	22	7,008	521,349
\$ 220	\$ 87,649	\$ 182	\$ 10,985	\$ 687	\$ 7,158	\$ 539,179

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015
(Amounts in thousands)

	School Supplies for Homeless Children Fund (8075)	Secure Choice Retirement Savings Program Fund (8081)	Self-Help Housing Fund (0813)	Small Business Expansion Fund (0918)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 957	\$ —	\$ 5	\$ 1
Deposits in Surplus Money Investment Fund	—	891	5,436	1,903
Receivables	—	—	—	48
Due From Other Funds	—	1	145,173	2
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	\$ 957	\$ 892	\$ 150,614	\$ 1,954
LIABILITIES				
Accounts Payable	\$ 531	\$ 174	\$ 49,818	\$ 366
Due To Other Funds	—	5	5,303	2
Due To Other Governments	—	—	89,986	2
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	531	179	145,107	370
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	426	713	5,421	1,583
Total Fund Balance (Deficit) - Unadjusted	426	713	5,421	1,583
Adjustments to Fund Balance				
Deferred Payroll	—	—	86	1
Total Fund Balance (Deficit) - Adjusted	426	713	5,507	1,584
Total Liabilities and Fund Balance	\$ 957	\$ 892	\$ 150,614	\$ 1,954

Special Deposit Fund (0942)	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)
\$ 92,642	\$ 1	\$ 1,054	\$ 2,466	\$ 17	\$ 1,017	\$ 1
832,712	2,898	—	—	22,931	—	661
86,347	—	—	—	—	—	1
1,397	8	—	—	44	—	—
1	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	5,077
—	—	—	—	—	—	—
—	—	—	55	—	—	—
—	—	—	—	—	—	—
—	—	—	(55)	—	—	—
15	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,013,114	\$ 2,907	\$ 1,054	\$ 2,466	\$ 22,992	\$ 1,017	\$ 5,740
\$ 63,699	\$ 145	\$ —	\$ —	\$ 1,794	\$ —	\$ 19
164,346	3	—	5	895	—	56
1,977	—	—	—	105	—	—
—	—	—	—	—	—	—
693	—	—	—	—	—	—
236,227	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
14	—	—	—	—	—	—
466,956	148	—	5	2,794	—	75
—	—	—	—	—	—	—
545,885	2,753	1,054	2,461	20,171	1,017	5,665
545,885	2,753	1,054	2,461	20,171	1,017	5,665
273	6	—	—	27	—	—
546,158	2,759	1,054	2,461	20,198	1,017	5,665
\$ 1,013,114	\$ 2,907	\$ 1,054	\$ 2,466	\$ 22,992	\$ 1,017	\$ 5,740

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015
(Amounts in thousands)

	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Donate Life California Trust Subaccount (8038)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 320	\$ 8,566	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	102	—	281	186
Due From Other Governments	20,572	—	—	—
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	\$ 20,674	\$ 320	\$ 8,847	\$ 186
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	20,572	—	5	—
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	20,572	—	5	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	320	8,561	186
Total Fund Balance (Deficit) - Unadjusted	—	320	8,561	186
Adjustments to Fund Balance				
Deferred Payroll	102	—	281	—
Total Fund Balance (Deficit) - Adjusted	102	320	8,842	186
Total Liabilities and Fund Balance	\$ 20,674	\$ 320	\$ 8,847	\$ 186

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

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)
\$ —	\$ —	\$ —	\$ 28	\$ —	\$ 1	\$ 7
771	16	—	29,636	2	1,180	26
—	—	—	—	1,089	162	1,511
1	—	—	21	—	115	781
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	134,123	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 772	\$ 16	\$ —	\$ 29,685	\$ 135,214	\$ 1,458	\$ 2,325
\$ —	\$ —	\$ —	\$ 73	\$ 250	\$ 137	\$ —
—	—	—	—	6	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	80	—
—	—	—	73	256	217	—
—	—	—	—	—	—	—
772	16	—	29,612	134,958	1,205	2,226
772	16	—	29,612	134,958	1,205	2,226
—	—	—	—	—	36	99
772	16	—	29,612	134,958	1,241	2,325
\$ 772	\$ 16	\$ —	\$ 29,685	\$ 135,214	\$ 1,458	\$ 2,325

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(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	\$ —	\$ 78,638	\$ 175	\$ 1,059
Deposits in Surplus Money Investment Fund	199	—	6,161	1,645
Receivables	—	88,240	—	—
Due From Other Funds	—	12,058	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	\$ 178,936	\$ 6,340	\$ 2,705
LIABILITIES				
Accounts Payable	\$ —	\$ 15,797	\$ 70	\$ 1,018
Due To Other Funds	—	86,318	371	11
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	—	1,755	4	1,058
Total Liabilities	—	103,870	445	2,087
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	199	72,835	5,895	618
Total Fund Balance (Deficit) - Unadjusted	199	72,835	5,895	618
Adjustments to Fund Balance				
Deferred Payroll	—	2,231	—	—
Total Fund Balance (Deficit) - Adjusted	199	75,066	5,895	618
Total Liabilities and Fund Balance	\$ 199	\$ 178,936	\$ 6,340	\$ 2,705

* 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	\$ —	\$ 28,659,538
—	20,268	—	5,258,483
4	41,756	—	858,365
—	15	—	1,693,299
—	—	—	32,677
—	—	—	42,091
—	—	—	3,303
1,626	—	—	27,290,091
—	—	—	284,737
—	—	—	1,670,675
—	—	—	32,020
—	—	—	(1,701,695)
—	—	—	45,726,813
—	—	—	3,825,557
—	—	—	16,829
\$ 1,630	\$ 62,040	\$ —	\$ 113,692,783
\$ —	\$ 61,922	\$ —	\$ 2,069,441
—	—	—	679,759
—	—	—	1,090,299
—	—	—	624
—	—	—	597,534
—	—	—	584,528
—	—	—	—
—	—	—	—
—	—	—	242,729
—	—	—	3,772,736
—	—	—	3,353,611
—	61,922	—	12,391,261
—	—	—	52,974,750
1,630	118	—	48,190,188
1,630	118	—	101,164,938
—	—	—	136,584
1,630	118	—	101,301,522
\$ 1,630	\$ 62,040	\$ —	\$ 113,692,783

(Concluded)

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

Year Ended June 30, 2015

(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	\$ —	\$ 23	\$ 66	\$ 174
ADDITIONS				
Operating Income	12,592	—	—	202
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	12,592	(23)	—	202
DEDUCTIONS				
Operating Expenditures and Expenses	16,029	—	—	4
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	(3,437)	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	12,592	—	—	4
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 66	\$ 372

* Abnormal balance in Income From Investments is caused by unfavorable investment returns.

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 Animal Health and Food Safety Laboratory and Center for Equine Health Account (0881)
\$ 3,810,322	\$ 2	\$ 1,615	\$ 697	\$ 2,067	\$ 1,792	\$ —
5,008	—	—	64	1,298	503	1,735
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(12,385) *	—	—	—	—	—	—
632,767	—	—	—	—	—	—
—	—	—	—	—	—	—
79,036	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
704,426	—	—	64	1,298	503	1,735
41,751	—	5	197	1,656	753	1,735
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
41,751	—	5	197	1,656	753	1,735
\$ 4,472,997	\$ 2	\$ 1,610	\$ 564	\$ 1,709	\$ 1,542	\$ —

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	California Arts Council Contribution and Donations Fund (8090)	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)	California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 819	\$ 1,042	\$ 1,620
ADDITIONS				
Operating Income	—	430	471	1
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	48	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	48	430	471	1
DEDUCTIONS				
Operating Expenditures and Expenses	31	1,046	414	(1,000) *
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	2,420
Adjustments to Prior Year Appropriation				
Expenditures	—	52	470	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	31	1,098	884	1,420
FUND BALANCE (DEFICIT), ENDING	\$ 17	\$ 151	\$ 629	\$ 201

* Abnormal balance in Operating Expenditures and Expenses is due to Less Funding provided by the General Fund.

California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Cultural and Historical Endowment Fund (8058)	California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)
\$ 235	\$ 4	\$ 2	\$ 32	\$ 484	\$ 21	\$ 480
—	11	—	—	1	852	65
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(11)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1</u>	<u>852</u>	<u>65</u>
—	1	—	—	—	1,156	314
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(301)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>1</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>855</u>	<u>314</u>
<u>\$ 235</u>	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 32</u>	<u>\$ 485</u>	<u>\$ 18</u>	<u>\$ 231</u>

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	California Health Facilities Financing Authority Fund			
	California Health Access Model Program Account (8073)	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)	California Housing Loan Insurance Fund (0916)
FUND BALANCE (DEFICIT), BEGINNING	\$ 6,522	\$ 33,406	\$ 180,432	\$ (75,435)
ADDITIONS				
Operating Income	16	3,127	268,323	8,628
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	286,313	—
Prior Year Revenue Adjustments	—	—	—	(266)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	5,763	—	—
Total Additions	16	8,890	554,636	8,362
DEDUCTIONS				
Operating Expenditures and Expenses	1,431	1,903	400,634	(1,897) *
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	2,206	—	—
Total Deductions	1,431	4,109	400,634	(1,897)
FUND BALANCE (DEFICIT), ENDING	\$ 5,107	\$ 38,187	\$ 334,434	\$ (65,176)

* Abnormal balance in Operating Expenditures and Expenses is due to adjustments to the fund's premium deficiency reserve.

California Housing Trust Fund (0843)	California Military Department Support Fund (8078)	California Military Family Relief Fund (8022)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)
\$ 69	\$ —	\$ 1,174	\$ 4	\$ 9,560	\$ 122	\$ 152
—	—	—	—	1,874	146	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,174	—	—	250	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,174	—	—	2,124	146	14
—	—	—	—	1,088	125	—
—	—	—	—	—	—	—
69	—	1,174	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
69	—	1,174	—	1,088	125	—
\$ —	\$ 1,174	\$ —	\$ 4	\$ 10,596	\$ 143	\$ 166

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	California Police Activities League (CALPAL) Fund (8066)	California Sea Otter Fund (8047)	California Senior Legislature Fund (8094)	California Seniors Special Fund (0886)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11	\$ 743	\$ —	\$ 135
ADDITIONS				
Operating Income	—	345	49	82
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	—	345	49	82
DEDUCTIONS				
Operating Expenditures and Expenses	—	283	—	72
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	283	—	72
FUND BALANCE (DEFICIT), ENDING	\$ 11	\$ 805	\$ 49	\$ 145

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

California Sexual Violence Victim Services Fund (8093)	California State Lottery Education Fund (0814)	California State Lottery Education Fund - California Youth Authority (0831)	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)
\$ —	\$ 10,403	\$ 10	\$ 52	\$ 24,994	\$ —	\$ 2,975,912
187	21	—	—	—	—	5,043,977
—	—	—	—	—	—	2,466,026
—	—	—	—	—	—	—
—	—	—	—	—	—	46,017
—	—	—	—	—	—	—
—	1,391,102	42	—	49,309	—	48,001
—	6	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	294
187	1,391,129	42	—	49,309	—	7,604,315
—	1,341,866	47	—	—	—	7,149,002
—	—	—	—	—	—	—
—	49,358	—	—	47,974	—	261,897
—	—	—	—	—	—	(25,460)
—	—	—	—	—	—	—
—	—	—	—	—	—	4,783
—	1,391,224	47	—	47,974	—	7,390,222
\$ 187	\$ 10,308	\$ 5	\$ 52	\$ 26,329	\$ —	\$ 3,190,005

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Homes Fund (8067)	California Veterans Memorial Registry Fund (0621)	California YMCA Youth and Government Fund (8077)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4	\$ 97	\$ 20	\$ 121
ADDITIONS				
Operating Income	—	—	—	14
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	—	—	—	14
DEDUCTIONS				
Operating Expenditures and Expenses	—	97	—	105
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	97	—	105
FUND BALANCE (DEFICIT), ENDING	\$ 4	\$ —	\$ 20	\$ 30

* Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual reversal being greater than current year expenditure.

California Youth Leadership Fund (8074)	Charter School Security Fund (8000)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund (8069)	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)
\$ 88	\$ 4,406	\$ 3,432	\$ 4,087	\$ 451	\$ 2	\$ 14,613
10	56	183,813	168	314	—	10,398
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10	56	183,813	168	314	—	10,398
5	—	180,340	218	6	(48) *	5,567
—	—	—	—	—	—	—
—	2,000	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5	2,000	180,340	218	6	(48)	5,567
\$ 93	\$ 2,462	\$ 6,905	\$ 4,037	\$ 759	\$ 50	\$ 19,444

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Initiative Matching Fund (3055)
FUND BALANCE (DEFICIT), BEGINNING	\$ 448	\$ 863	\$ —	\$ 393
ADDITIONS				
Operating Income	1	—	401	159
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	177	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1	—	578	159
DEDUCTIONS				
Operating Expenditures and Expenses	—	—	694	(181) *
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(116)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	—	578	(181)
FUND BALANCE (DEFICIT), ENDING	\$ 449	\$ 863	\$ —	\$ 733

* Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual reversal being greater than current year expenditure.

California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	Deferred Compensation Plan Fund (0915)	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)
\$ 116	\$ 1,010	\$ 10,528,529	\$ 1	\$ —	\$ 518	\$ 2,712
—	3	1,116,352	—	500,101	601	278
—	—	—	—	—	—	—
—	—	—	—	—	4	—
—	—	—	—	—	—	—
—	—	—	—	—	31	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>3</u>	<u>1,116,352</u>	<u>—</u>	<u>500,101</u>	<u>636</u>	<u>278</u>
—	—	578,990	—	497,529	1,018	765
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(14,512)	(452)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>578,990</u>	<u>—</u>	<u>483,017</u>	<u>566</u>	<u>765</u>
<u>\$ 116</u>	<u>\$ 1,013</u>	<u>\$ 11,065,891</u>	<u>\$ 1</u>	<u>\$ 17,084</u>	<u>\$ 588</u>	<u>\$ 2,225</u>

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,804	\$ 1,467	\$ 169	\$ 327
ADDITIONS				
Operating Income	21	—	—	426
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	4	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	21	4	—	426
DEDUCTIONS				
Operating Expenditures and Expenses	(9) *	—	71	303
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	(13) †	—	—	—
Total Deductions	(22)	—	71	303
FUND BALANCE (DEFICIT), ENDING	\$ 2,847	\$ 1,471	\$ 98	\$ 450

* Abnormal balance in Operating Expenditures and Expenses is due to Deferred Payroll.

† Abnormal balance in Other Deductions is due to an abatement of loan principal.

^ Abnormal balance in Operating Income is due to prior year accrual reversal being greater than current year revenue.

Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Graton Mitigation Fund (8088)	Habitat for Humanity Fund (8092)	Health Care Deposit Fund (0912)	Health Professions Education Fund	
					Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)
\$ 9,336	\$ 326	\$ 154	\$ —	\$ —	\$ 771	\$ 4,367
20,642	6,451	(1,373) ^	146	79,579,369	3,293	1,873
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,000
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	35	—
20,642	6,451	(1,373)	146	79,579,369	3,328	2,873
20,460	5,700	1,345	—	79,579,369	3,246	3,448
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
20,460	5,700	1,345	—	79,579,369	3,246	3,448
\$ 9,518	\$ 1,077	\$ (2,564)	\$ 146	\$ —	\$ 853	\$ 3,792

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)
FUND BALANCE (DEFICIT), BEGINNING	\$ 17,140	\$ 4,157	\$ 59,023	\$ 49,120
ADDITIONS				
Operating Income	183,767	—	—	14,658
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	924	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	100,190
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	1,914
Total Additions	183,767	—	924	116,762
DEDUCTIONS				
Operating Expenditures and Expenses	198,115	—	417	54,794
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	1,092	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	576
Total Deductions	198,115	—	1,509	55,370
FUND BALANCE (DEFICIT), ENDING	\$ 2,792	\$ 4,157	\$ 58,438	\$ 110,512

Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Keep Arts In Schools Fund (8085)	Land Bank Fund (0943)	Litigation Deposits Fund (0920)
\$ 22,009	\$ 2,683	\$ 14,206	\$ 3,933	\$ 237	\$ 16,223	\$ 418,742
54,763	2,280	56,189	6,498	239	815	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	765
18,000	—	—	—	—	—	720,569
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	138	—	—	—
72,763	2,280	56,189	6,636	239	815	721,334
79,476	239	59,401	458	237	3,382	—
—	—	—	—	—	—	700,804
275	2,333	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,006	—	—	—
79,751	2,572	59,401	1,464	237	3,382	700,804
\$ 15,021	\$ 2,391	\$ 10,994	\$ 9,105	\$ 239	\$ 13,656	\$ 439,272

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Local Agency Investment Fund (0924)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	National Mortgage Special Deposit Fund (8071)
FUND BALANCE (DEFICIT), BEGINNING	\$ 21,120,075	\$ 371	\$ 21,051	\$ 6,630
ADDITIONS				
Operating Income	—	304	591,571	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	54,171	—	—	5
Receipts From Depositors	21,814,940	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	21,869,111	304	591,571	5
DEDUCTIONS				
Operating Expenditures and Expenses	54,171	314	585,985	3,268
Payments to and for Depositors	21,445,867	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	(338)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	21,500,038	314	585,985	2,930
FUND BALANCE (DEFICIT), ENDING	\$ 21,489,148	\$ 361	\$ 26,637	\$ 3,705

Mental Health Facilities Fund	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)
State Hospital Account (0872)						
\$ 38,160	\$ 8,587	\$ 50,901	\$ 291	\$ 51,756,128	\$ 1	\$ 25
121,633	79,595	130	41	170,614	—	103
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	17,602,918	—	—
—	—	—	—	—	—	—
—	—	—	—	(84)	—	—
—	—	—	—	(344,512)	—	—
—	—	—	—	—	—	—
121,633	79,595	130	41	17,428,936	—	103
125,609	82,096	6	195	159,846	—	—
—	—	—	—	16,047,007	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2	—	—
—	—	—	—	3,459	—	—
125,609	82,096	6	195	16,210,314	—	—
\$ 34,184	\$ 6,086	\$ 51,025	\$ 137	\$ 52,974,750	\$ 1	\$ 128

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Oil Trust Fund (8032)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
FUND BALANCE (DEFICIT), BEGINNING	\$ 300,174	\$ 518	\$ 14,846	\$ 29,626
ADDITIONS				
Operating Income	767	3	435	11,702
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	125
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	3,913	—
Total Additions	767	3	4,348	11,827
DEDUCTIONS				
Operating Expenditures and Expenses	—	4	1,698	13,976
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	729	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	5	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	3,954	—
Total Deductions	729	9	5,652	13,976
FUND BALANCE (DEFICIT), ENDING	\$ 300,212	\$ 512	\$ 13,542	\$ 27,477

Predevelopment Loan Fund (0980)	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)
\$ 8,107	\$ 3	\$ 173	\$ 2	\$ 10,008	\$ 1,286,922	\$ 471,280
55	67	293	—	—	8,526	11,704
—	—	—	—	—	—	—
—	—	—	—	26,712	207,661	3,919,334
—	—	—	—	803	30,965	8,928
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(14,885)
—	—	—	—	—	—	—
150	—	—	—	—	—	—
205	67	293	—	27,515	247,152	3,925,081
16	3	6	2	27,925	4,725	4,073,628
—	—	—	—	—	189,580	—
—	67	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
727	—	—	—	—	—	—
743	70	6	2	27,925	194,305	4,073,628
\$ 7,569	\$ —	\$ 460	\$ —	\$ 9,598	\$ 1,339,769	\$ 322,733

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Public Safety Account (0969)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)
FUND BALANCE (DEFICIT), BEGINNING	\$ 20	\$ 283	\$ 626,498	\$ 16,581
ADDITIONS				
Operating Income	—	—	19,971	204
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	3,176,262	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	4,873,692	2,504
Total Additions	3,176,262	—	4,893,663	2,708
DEDUCTIONS				
Operating Expenditures and Expenses	3,176,282	—	2,066,965	1,476
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	215	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	4
Total Deductions	3,176,282	—	2,067,180	1,480
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 283	\$ 3,452,981	\$ 17,809

Resident-Run Housing Revolving Fund (0977)	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)
\$ 219	\$ 8,572	\$ 232	\$ 2,082	\$ 110	\$ 8,218	\$ 583,020
1	2,423	—	442	77	1,018	29,419
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,439
—	—	—	—	—	—	—
—	—	—	—	—	—	1,816
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	2,423	—	442	77	1,018	32,674
—	2,465	57	522	165	2,228	103,358
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	6,762	—	—	—	—	(9,013)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	9,227	57	522	165	2,228	94,345
\$ 220	\$ 1,768	\$ 175	\$ 2,002	\$ 22	\$ 7,008	\$ 521,349

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	School Supplies for Homeless Children Fund (8075)	Secure Choice Retirement Savings Program Fund (8081)	Self-Help Housing Fund (0813)	Small Business Expansion Fund (0918)
FUND BALANCE (DEFICIT), BEGINNING	\$ 635	\$ 303	\$ 1,444	\$ 1,879
ADDITIONS				
Operating Income	397	690	697	556
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	8,938	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	397	690	9,635	556
DEDUCTIONS				
Operating Expenditures and Expenses	606	280	5,572	851
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	606	280	5,572	851
FUND BALANCE (DEFICIT), ENDING	\$ 426	\$ 713	\$ 5,507	\$ 1,584

* Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual reversal being greater than current year expenditure.

† Abnormal balance in Income From Investments is caused by unfavorable investment returns.

Special Deposit Fund (0942)	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)
\$ 1,194,189	\$ 3,066	\$ 870	\$ —	\$ 18,859	\$ 637	\$ 522,672
93,911	518	1,797	—	5,826	396	1,336
—	—	—	—	—	—	—
—	—	—	—	—	—	883
252	—	—	—	—	—	(7,917) †
—	—	—	—	—	—	—
19,301	—	—	—	—	—	—
(4)	(298)	—	—	(3)	—	—
—	—	—	—	—	—	—
66	—	—	—	—	—	—
113,526	220	1,797	—	5,823	396	(5,698)
713,479	527	1,613	(2,461) *	4,484	16	511,309
—	—	—	—	—	—	—
38,479	—	—	—	—	—	—
(2)	—	—	—	—	—	—
9,601	—	—	—	—	—	—
—	—	—	—	—	—	—
761,557	527	1,613	(2,461)	4,484	16	511,309
\$ 546,158	\$ 2,759	\$ 1,054	\$ 2,461	\$ 20,198	\$ 1,017	\$ 5,665

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Donate Life California Trust Subaccount (8038)
FUND BALANCE (DEFICIT), BEGINNING	\$ 150	\$ 3,586	\$ 6,963	\$ 144
ADDITIONS				
Operating Income	117,778	—	4,030	690
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	2,694	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	117,778	—	6,724	690
DEDUCTIONS				
Operating Expenditures and Expenses	117,576	572	4,845	648
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	250	2,694	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	117,826	3,266	4,845	648
FUND BALANCE (DEFICIT), ENDING	\$ 102	\$ 320	\$ 8,842	\$ 186

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

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)
\$ 770	\$ 4,275	\$ —	\$ 28,511	\$ 20,571	\$ 1,187	\$ 2,423
2	1,578	—	1,561	129,231	1,072	8,541
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,064	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,053
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	1,578	—	1,561	130,295	1,073	9,594
—	5,837	—	460	157	1,019	9,692
—	—	—	—	15,751	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	5,837	—	460	15,908	1,019	9,692
\$ 772	\$ 16	\$ —	\$ 29,612	\$ 134,958	\$ 1,241	\$ 2,325

(Continued)

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

Year Ended June 30, 2015

(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	\$ 199	\$ 113,450	\$ 5,863	\$ 351
ADDITIONS				
Operating Income	—	—	1,704	12,170
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	16	—
Receipts From Depositors	—	803,426	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	—	803,426	1,720	12,170
DEDUCTIONS				
Operating Expenditures and Expenses	—	39,392	2,083	11,903
Payments to and for Depositors	—	232,816	—	—
Transfers To Other Funds	—	569,602	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(395)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	841,810	1,688	11,903
FUND BALANCE (DEFICIT), ENDING	\$ 199	\$ 75,066	\$ 5,895	\$ 618

Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Women and Girls Fund (8079)	Total
\$ 1,630	\$ 172	\$ —	\$ 96,483,381
—	227,783	5	88,756,115
—	—	—	2,466,026
—	—	—	4,154,590
—	—	—	125,233
—	—	—	41,574,620
—	—	—	5,102,749
—	—	—	66,391
—	—	—	(344,535)
—	—	—	4,888,469
<u>—</u>	<u>227,783</u>	<u>5</u>	<u>146,789,658</u>
—	227,837	5	102,379,496
—	—	—	38,631,825
—	—	—	980,628
—	—	—	(46,737)
—	—	—	9,603
—	—	—	16,702
<u>—</u>	<u>227,837</u>	<u>5</u>	<u>141,971,517</u>
<u>\$ 1,630</u>	<u>\$ 118</u>	<u>\$ —</u>	<u>\$ 101,301,522</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)

	2006	2007	2008
REVENUES	\$ 93,883,089	\$ 95,906,447	\$ 98,515,146
EXPENDITURES			
State Operations	21,357,557	24,682,789	26,318,541
Local Assistance	69,278,113	73,899,724	74,825,331
Capital Outlay	1,451,302	2,903,117	1,601,636
Total Expenditures	92,086,972	101,485,630	102,745,508
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	226,271	994,051	5,878,219
Transfers To Other Funds	(269,609)	(968,898)	(1,476,446)
Other Additions	187,725	84,415	99,840
Total Other Financing Sources (Uses)	144,387	109,568	4,501,613
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	1,940,504	(5,469,615)	271,251
FUND BALANCES			
Fund Balances (Deficit), Beginning	9,922,660	11,255,519	5,972,434
Restatements			
Prior Year Revenue Adjustments	(729,952)	(19,988)	(270,599)
Adjustments to Prior Year Appropriation Expenditures.....	122,307	206,518	(288,293)
Fund Balances (Deficit), Beginning, Restated	9,315,015	11,442,049	5,413,542
Deferred Payroll	—	—	—
Reserved for Encumbrances	691,631	842,145	1,061,570
Reserved for Unencumbered Balances of Continuing			
Appropriations	1,294,279	1,721,255	1,196,183
Special Fund for Economic Uncertainties	9,269,609	1,621,493	3,427,040
Unreserved-Undesignated	—	1,787,541	—
Total Fund Balances (Deficit), Ending	\$ 11,255,519	\$ 5,972,434	\$ 5,684,793

2009	2010	2011	2012	2013	2014	2015
\$ 81,960,724	\$ 86,574,588	\$ 92,122,476	\$ 85,568,507	\$ 98,417,761	\$ 102,419,589	\$ 114,984,932
24,111,352	24,012,350	26,533,591	23,682,790	25,960,088	25,810,670	29,863,309
67,800,756	61,953,261	65,173,135	63,845,224	69,828,421	72,039,617	85,109,388
1,137,379	1,574,652	139,524	103,063	119,460	157,707	167,874
93,049,487	87,540,263	91,846,250	87,631,077	95,907,969	98,007,994	115,140,571
1,054,877	523,474	1,661,524	1,998,586	2,047,256	1,154,221	420,981
(565,451)	(713,323)	(401,614)	(551,328)	(344,599)	(1,338,685)	(2,656,548)
40,319	102,107	53,151	261,539	392,861	213,452	277,178
529,745	(87,742)	1,313,061	1,708,797	2,095,518	28,988	(1,958,389)
(10,559,018)	(1,053,417)	1,589,287	(353,773)	4,605,310	4,440,583	(2,114,028)
5,684,793	(4,743,783)	(4,481,422)	(2,326,541)	(1,608,600)	4,285,137	8,409,889
181,858	732,270	1,087,771	1,091,053	303,310	(484,432)	301,428
(51,416)	583,508	(522,177)	(19,339)	985,117	168,601	(137,499)
5,815,235	(3,428,005)	(3,915,828)	(1,254,827)	(320,173)	3,969,306	8,573,818
—	799,660	772,604	752,914	731,930	948,738	1,025,563
1,536,725	770,081	846,579	617,890	732,226	840,281	966,662
1,232,874	1,010,665	1,008,953	1,685,399	1,057,691	1,191,680	1,145,131
—	—	—	—	—	—	—
(7,513,382)	(7,061,828)	(4,954,677)	(4,664,803)	1,763,290	5,429,190	3,322,434
\$ (4,743,783)	\$ (4,481,422)	\$ (2,326,541)	\$ (1,608,600)	\$ 4,285,137	\$ 8,409,889	\$ 6,459,790

Governmental Cost Funds

Schedule of Revenues by Source

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2006	2007	2008
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 157,627	\$ 169,672	\$ 157,568
Excise Tax on Distilled Spirits	160,648	164,117	169,692
Corporation (Income) Tax	10,316,466	11,157,897	11,849,096
Cigarette Tax	1,088,214	1,078,553	1,037,279
Horse Racing Revenues	38,018	37,528	34,950
Inheritance, Estate, and Gift Taxes	3,786	6,347	6,303
Insurance Gross Premiums Tax	2,202,328	2,178,336	2,172,935
Trailer Coach License (In-Lieu) Fees	27,266	29,369	29,755
Motor Vehicle License (In-Lieu) Fees	2,243,438	2,288,035	2,259,894
Motor Vehicle Fuel Tax – Gasoline	2,842,952	2,825,161	2,763,391
Motor Vehicle Fuel Tax – Diesel	550,428	574,533	587,877
Motor Vehicle Registration and Other Fees	2,812,195	2,859,216	2,928,556
Personal Income Tax	51,224,276	53,352,905	55,750,128
Retail Sales and Use Tax	30,747,058	31,245,963	30,575,727
Retail Sales and Use Tax – Fiscal Recovery	1,395,801	1,406,048	1,401,776
Retail Sales and Use Tax – Realignment	2,811,773	2,850,488	2,805,089
Total Major Taxes and Licenses	108,622,274	112,224,168	114,530,016
MINOR REVENUES			
Regulatory Taxes and Licenses	5,491,947	5,482,269	5,601,335
Revenue From Local Agencies	1,105,026	1,090,223	1,090,717
Services to the Public	1,809,639	464,923	466,858
Use of Property and Money	1,235,477	1,598,680	1,578,567
Miscellaneous	2,959,202	2,150,983	2,607,633
Total Minor Revenues	12,601,291	10,787,078	11,345,110
TOTAL, ALL REVENUES	\$ 121,223,565	\$ 123,011,246	\$ 125,875,126

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$	160,953	\$ 150,171	\$ 158,324	\$ 162,193	\$ 169,042	\$ 167,201	\$ 168,879
	162,981	161,071	175,854	184,048	187,485	187,096	188,494
	9,535,679	9,114,589	9,613,595	7,962,603	7,459,443	8,724,718	9,908,607
	1,000,434	922,965	906,807	897,355	867,906	836,600	833,987
	30,737	12,740	13,078	15,838	14,089	14,029	14,217
	245	252	—	—	—	—	—
	2,053,850	2,238,872	2,307,021	2,415,781	2,242,697	3,190,299	3,908,861
	31,041	41,221	39,601	23,097	21,500	21,910	23,189
	2,329,198	3,332,880	3,141,053	2,042,057	1,998,244	2,143,465	2,296,914
	2,642,353	2,655,029	5,231,600	5,181,536	5,172,274	5,726,573	5,348,064
	519,946	494,114	473,927	362,994	320,576	339,174	365,634
	3,276,188	3,411,908	3,388,180	3,842,892	3,883,860	4,054,434	4,201,852
	44,360,228	45,625,240	50,508,431	54,635,590	66,647,862	67,970,235	78,228,813
	27,711,758	30,017,224	29,764,716	27,210,462	29,487,228	31,800,453	33,667,536
	1,239,366	1,161,938	1,217,117	1,312,719 *	1,443,966	1,505,263	1,583,880
	2,439,721	2,348,068	2,461,759	2,722,030 *	2,916,187	3,049,442	3,179,652
	97,494,678	101,688,282	109,401,063	108,971,195	122,832,359	129,730,892	143,918,579
	5,509,176	5,677,139	9,791,447	5,727,414	10,395,597	8,246,717	9,992,489
	1,103,905	1,111,750	1,529,280	1,577,346	1,659,851	1,833,262	1,740,004
	449,792	458,047	458,503	469,680	466,286	484,082	510,978
	860,393	572,910	651,117	779,663	639,783	696,698	500,122
	2,730,640	2,860,309	2,981,575	3,292,165	3,624,739	3,803,607	5,037,655
	10,653,906	10,680,155	15,411,922	11,846,268	16,786,256	15,064,366	17,781,248
\$	108,148,584	\$ 112,368,437	\$ 124,812,985	\$ 120,817,463	\$ 139,618,615	\$ 144,795,258	\$ 161,699,827

Governmental Cost Funds Schedule of Expenditures by Function and Character

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2006	2007	2008
EXPENDITURES BY FUNCTION			
Legislative, Judicial, and Executive			
Legislative	\$ 314,263	\$ 326,163	\$ 338,482
Judicial	3,164,602	3,515,815	3,902,038
Executive	1,504,886	1,634,180	1,761,510
State and Consumer Services *	1,174,171	1,280,450	1,272,910
Business, Transportation, and Housing			
Business and Housing *	199,665	227,794	245,062
Transportation †	8,103,385	9,647,351	10,058,388
Natural Resources	2,595,652	3,176,459	3,657,430
Environmental Protection	975,995	1,093,916	1,124,326
Health and Human Services	32,243,938	35,333,446	37,232,168
Correctional Programs	7,661,983	9,012,954	9,978,422
Education			
Education K-12	36,163,319	38,453,336	39,229,865
Higher Education	11,114,993	10,801,631	11,303,864
Labor and Workforce Development	353,970	406,464	421,116
Government Operations *	—	—	—
General Government			
General Administration	1,842,451	2,240,543	1,796,460
Tax Relief	666,691	666,504	669,140
Shared Revenues	3,003,378	2,117,815	1,649,546
Debt Service	4,017,468	4,812,893	4,988,637
Other Statewide Expenditures	889,971	1,532,718	1,454,338
Expenditure Adjustment for Encumbrances	(520,272)	(1,177,635)	(1,244,356)
Credit for Overhead Services by General Fund	(371,965)	(470,455)	(549,309)
Statewide Indirect Cost Recoveries	(83,338)	(86,071)	(88,045)
TOTAL	\$ 115,015,206	\$ 124,546,271	\$ 129,201,992
EXPENDITURES BY CHARACTER			
State Operations	\$ 34,037,821	\$ 36,867,742	\$ 41,027,869
Local Assistance	78,626,805	84,578,753	85,603,560
Capital Outlay	2,350,580	3,099,776	2,570,563
TOTAL	\$ 115,015,206	\$ 124,546,271	\$ 129,201,992

* These functions are most impacted by the Governor's Reorganization Plan No. 2 of 2012.

† 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).

^ 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.

2009	2010	2011	2012	2013	2014	2015
\$ 330,594	\$ 323,371	\$ 325,244	\$ 331,052	\$ 329,903	\$ 345,319	\$ 347,844
3,962,289	2,606,012	3,742,539	3,360,882	2,961,759	3,257,190	3,540,001
1,669,476	1,615,119	1,810,506	1,543,381	1,548,666	1,879,794	1,843,252
1,248,522	1,079,608	1,173,185	1,249,034	1,275,754	622,493	668,873
228,408	215,295	227,899	239,838	211,466	90,082	215,135
7,331,284	7,178,962	7,109,753	5,452,535	5,950,645	7,389,121	7,390,367
3,225,625	3,307,987	3,414,859	3,358,016	3,505,612	3,431,142	4,350,235
1,032,212	831,753	962,109	1,027,911	907,427	1,000,477	1,159,685
35,041,981	31,129,184	41,642,841	41,359,564	44,613,839	46,257,581	49,929,687
9,566,474	7,860,690	9,514,121	7,892,864	8,530,717	9,111,239	9,841,406
34,354,841	33,850,883	33,193,396	32,755,642	39,789,023	38,742,395	48,853,440
9,486,317	9,735,095	10,623,763	9,256,322	9,055,279	10,659,644	12,658,443
414,307	374,059	370,993	700,449	710,343	726,075	773,047
—	—	—	—	—	888,422	946,248
1,728,781	1,711,273	1,757,991	1,712,184	1,948,034	1,851,530	2,880,301
480,312	438,725	438,082	434,385	427,285	421,734	416,755
1,976,050	2,151,407	2,231,710	1,997,607	3,660,110	2,082,676	1,879,362
5,693,895	6,049,251	6,222,307	6,561,871	5,721,714	6,305,806	6,439,994
1,168,937	54,058 ^	1,330,757	1,453,787	1,365,657	1,109,007	2,891,100
551,826	1,785,703	18,316	2,195,656	(136,097)	30,739	(633,345)
(507,543)	(362,614)	(417,786)	(485,301)	(592,314)	(642,848)	(602,749)
(94,458)	(80,454)	(100,543)	(109,807)	(132,847)	(133,400)	(147,349)
\$ 118,890,130	\$ 111,855,367	\$ 125,592,042	\$ 122,287,872	\$ 131,651,975	\$ 135,426,218	\$ 155,641,732
\$ 38,101,282	\$ 36,673,078	\$ 40,451,395	\$ 39,579,635	\$ 39,122,859	\$ 39,266,400	\$ 43,274,995
78,795,864	72,795,422	84,254,039	81,820,212	91,890,033	95,620,340	111,421,332
1,992,984	2,386,867	886,608	888,025	639,083	539,478	945,405
\$ 118,890,130	\$ 111,855,367	\$ 125,592,042	\$ 122,287,872	\$ 131,651,975	\$ 135,426,218	\$ 155,641,732

Governmental Cost Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2006	2007	2008
REVENUES	\$ 121,223,565	\$ 123,011,246	\$ 125,875,126
EXPENDITURES			
State Operations	34,037,821	36,867,742	41,027,869
Local Assistance	78,626,805	84,578,753	85,603,560
Capital Outlay	2,350,580	3,099,776	2,570,563
Total Expenditures	115,015,206	124,546,271	129,201,992
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	20,405,584	22,142,662	27,958,681
Transfers To Other Funds	(23,835,239)	(24,389,984)	(26,765,364)
Revenues Collected for Other Funds	90,897,597	93,678,755	95,874,434
Disbursements of Revenues Collected for Other Funds	(90,897,597)	(93,678,755)	(95,874,434)
Local Sales Taxes Collected	9,256,460	9,505,996	9,522,773
Distributions of Local Sales Taxes	(9,256,460)	(9,505,996)	(9,522,773)
Other Additions	16,815,974	18,827,340	19,616,548
Other Deductions	(15,501,800)	(17,412,227)	(18,002,478)
Total Other Financing Sources (Uses)	(2,115,481)	(832,209)	2,807,387
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	4,091,878	(2,367,234)	(519,479)
FUND BALANCES			
Fund Balances (Deficit), Beginning	19,054,536 *	22,701,267	20,579,749
Restatements			
Prior Year Revenue Adjustments	3,034,797	(46,718)	(646,899)
Adjustments to Prior Year Appropriation Expenditures	258,359	292,434	(63,912)
Prior Year Surplus Adjustments	—	—	—
Fund Balances (Deficit), Beginning, Restated	22,347,692	22,946,983	19,868,938
Deferred Payroll †	—	—	—
Reserved for Encumbrances	4,521,698	5,697,523	6,941,880
Reserved for Unencumbered Balances of Continuing Appropriations	7,051,171	9,270,817	8,089,529
Contingency Reserve for Economic Uncertainties/Special			
Fund for Economic Uncertainties	7,042,585	9,779,407	(804,802)
Unreserved-Undesignated	4,085,813	(4,167,998)	5,122,852
Total Fund Balances (Deficit), Ending	\$ 22,701,267	\$ 20,579,749	\$ 19,349,459

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

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

2009	2010	2011	2012	2013	2014	2015
\$ 108,148,584	\$ 112,368,437	\$ 124,812,985	\$ 120,817,463	\$ 139,618,615	\$ 144,795,258	\$ 161,699,827
38,101,282	36,673,078	40,451,395	39,579,635	39,122,859	39,266,400	43,274,995
78,795,864	72,795,422	84,254,039	81,820,212	91,890,033	95,620,340	111,421,332
1,992,984	2,386,867	886,608	888,025	639,083	539,478	945,405
118,890,130	111,855,367	125,592,042	122,287,872	131,651,975	135,426,218	155,641,732
20,355,085	18,746,324	28,480,242	39,860,245	45,583,432	51,786,637	53,636,845
(22,740,558)	(21,090,752)	(26,801,534)	(41,947,269)	(48,548,777)	(56,980,580)	(57,046,331)
79,364,827	83,125,247	88,733,711	83,050,653	96,034,293	100,603,208	113,375,442
(79,364,827)	(83,125,247)	(88,733,711)	(83,050,653)	(96,034,293)	(100,603,208)	(113,375,442)
8,439,533	8,549,022	8,954,385	9,789,922	10,763,363	11,695,926	11,995,638
(8,439,533)	(8,549,022)	(8,954,385)	(9,789,922)	(10,763,363)	(11,695,926)	(11,995,638)
20,341,688	17,813,604	18,962,136	20,401,396	20,242,013	22,188,322	20,636,350
(20,474,325)	(18,083,248)	(19,808,766)	(20,872,362)	(20,155,429)	(21,490,750)	(20,383,279)
(2,518,110)	(2,614,072)	832,078	(2,557,990)	(2,878,761)	(4,496,371)	(3,156,415)
(13,259,656)	(2,101,002)	53,021	(4,028,399)	5,087,879	4,872,669	2,901,680
19,349,459	7,224,287	7,853,659	10,193,574	9,328,446	15,622,349 *	19,215,091
915,701	1,847,203	2,431,396	2,210,260	1,203,301	(207,429)	893,219
218,783	883,171	(144,502)	953,011	2,737	(1,072,498)	(803,056)
—	—	—	—	—	—	—
20,483,943	9,954,661	10,140,553	13,356,845	10,534,484	14,342,422	19,305,254
—	1,162,162	1,183,626	1,207,603	1,173,521	1,432,349	1,542,891
6,389,243	4,604,340	4,559,244	2,385,763	2,526,489	2,495,746	3,129,081
8,114,645	20,724,534	12,226,418	20,896,277	11,374,377	8,658,266	10,641,686
4,645,710	357,879	219,411	5,072,298	7,528,456	6,312,864	9,023,256
(11,925,311)	(18,995,256)	(7,995,125)	(20,233,495)	(6,980,480)	315,866	(2,129,980)
\$ 7,224,287	\$ 7,853,659	\$ 10,193,574	\$ 9,328,446	\$ 15,622,363	\$ 19,215,091	\$ 22,206,934

Governmental Cost Funds

Detailed Statement of Revenues

Year Ended June 30, 2015

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 168,879	\$ —	\$ 168,879
Excise Tax on Distilled Spirits	188,494	—	188,494
Corporation (Income) Tax	9,908,607	—	9,908,607
Cigarette Tax	86,317	747,670	833,987
Horse Racing Revenues	1,136	13,081	14,217
Inheritance Tax	—	—	—
Estate Tax	—	—	—
Gift Tax	—	—	—
Insurance Gross Premiums Tax	2,444,573	1,464,288	3,908,861
Trailer Coach License (In-Lieu) Fees	21,301	1,888	23,189
Motor Vehicle License (In-Lieu) Fees	148	2,296,766	2,296,914
Motor Vehicle Fuel Tax – Gasoline	—	5,348,064	5,348,064
Motor Vehicle Fuel Tax – Diesel	—	365,634	365,634
Motor Vehicle Registration and Other Fees	—	4,201,852	4,201,852
Personal Income Tax	76,862,208	1,366,605	78,228,813
Retail Sales and Use Tax	23,667,703	9,999,833	33,667,536
Retail Sales and Use Tax – Fiscal Recovery.....	—	1,583,880	1,583,880
Retail Sales and Use Tax – Realignment	—	3,179,652	3,179,652
TOTAL MAJOR TAXES AND LICENSES	113,349,366	30,569,213	143,918,579
MINOR REVENUES			
Regulatory Taxes and Licenses			
Quarterly Public Utilities Commission Fees	—	119,406	119,406
Liquor License Fees	—	56,513	56,513
Genetic Disease Counseling	—	124,347	124,347
Energy Resources Surcharge	—	507,174	507,174
Other Regulatory Taxes	8,925	124,683	133,608
General Fish and Game Licenses, Tags, and Permits	—	103,499	103,499
Other Regulatory Licenses and Permits	6,682	6,972,153	6,978,835
Teacher Credential Fees	—	20,658	20,658
Insurance Company Fees and Penalties	—	74,156	74,156
Division of Real Estate License Fees	—	60,579	60,579
Beverage Container Redemption Fees	—	1,260,778	1,260,778
Hazardous Waste Control Fees	—	49,111	49,111
Insurance Department Fees and Assessments	—	169,163	169,163
Universal Telephone Service Tax	—	—	—
Other	1,329	333,333	334,662
Total Regulatory Taxes and Licenses	16,936	9,975,553	9,992,489

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	31,446	31,446
Penalties on Traffic Violations	—	67,202	67,202
Penalties on Felony Convictions	—	55,266	55,266
Fingerprint Identification Card Fees	—	76,854	76,854
Trial Court Funding Revenues	—	—	—
Other	202,314	1,306,922	1,509,236
Total Revenue From Local Agencies	202,314	1,537,690	1,740,004
Services to the Public			
Pay Patients Board Charges	10,045	—	10,045
State Beach and Park Service Fees	—	115,552	115,552
Emergency Telephone User's Surcharge	—	97,664	97,664
Receipts From Health Care Deposit Fund	—	—	—
Medicare Receipts from Federal Government.....	13,659	—	13,659
General Fees - Secretary of State	168	33,740	33,908
Personalized License Plates	—	52,580	52,580
Other	2,616	184,954	187,570
Total Services to the Public	26,488	484,490	510,978
Use of Property and Money			
Income from Pooled Money Investments	21,016	163	21,179
Income from Surplus Money Investments	1,449	23,626	25,075
Federal Land Royalties	—	58,519	58,519
Rentals of State Property	19,773	60,026	79,799
State Lands Royalties	244,447	—	244,447
Other	7,855	63,248	71,103
Total Use of Property and Money	294,540	205,582	500,122
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	85,887	85,887
Sale of Fixed Assets	43	9,576	9,619
Revenue – Abandoned Property	470,229	8,959	479,188
Miscellaneous Revenue	139,268	618,776	758,044
Tribal Gaming Revenues.....	241,049	49,649	290,698
Delinquent Receivables - Cost Recovery GC 16583.1.....	11,768	379	12,147
Penalties and Interest on Personal Income Tax	—	12,464	12,464
Uninsured Motorist Fees	1,104	274	1,378
Other Revenue – Cost Recoveries	81,601	46,173	127,774
Penalty Assessments	128,327	1,544,034	1,672,361
Auction Proceeds for Carbon Allowances	—	1,490,776	1,490,776
Other	21,899	75,420	97,319
Total Miscellaneous	1,095,288	3,942,367	5,037,655
TOTAL MINOR REVENUES	1,635,566	16,145,682	17,781,248
TOTAL REVENUES	\$ 114,984,932	\$ 46,714,895	\$ 161,699,827

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015

(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	\$ 116,247	\$ 339	\$ 116,586	\$ 116,586	\$ —	\$ —
Assembly	153,170	58	153,228	153,228	—	—
Legislative Joint Expenses	—	15	15	15	—	—
Total Legislature	269,417	412	269,829	269,829	—	—
Legislative Counsel Bureau	78,015	—	78,015	78,015	—	—
Total Legislative	347,432	412	347,844	347,844	—	—
Judicial						
Judiciary	1,435,078	1,855,967	3,291,045	702,316	2,480,732	107,997
Commission on Judicial Performance	4,308	—	4,308	4,308	—	—
Contributions to Judges' Retirement System	244,648	—	244,648	4,414	240,234	—
Total Judicial	1,684,034	1,855,967	3,540,001	711,038	2,720,966	107,997
Executive/Governor						
Governor's Office	10,896	—	10,896	10,896	—	—
Governor's Office of Business and Economic Development	9,766	119	9,885	9,885	—	—
Governors Office of Emergency Services	108,498	113,815	222,313	59,160	160,488	2,665
Secretary for Government Operations Agency	1,068	—	1,068	1,068	—	—
Secretary for Business, Consumer Services, and Housing	93	712	805	805	—	—
Secretary for Transportation Agency	—	2,371	2,371	2,371	—	—
Secretary for California Health and Human Services Agency	3,158	1,981	5,139	5,139	—	—
Secretary of the Natural Resources Agency	—	11,169	11,169	4,477	6,692	—
Office of the Inspector General	16,361	—	16,361	16,361	—	—
Secretary for Environmental Protection	1,905	11,022	12,927	12,927	—	—
Secretary for Labor and Workforce Development	—	266	266	266	—	—
Office of Planning and Research	10,562	795	11,357	6,357	5,000	—
Total Executive/Governor	162,307	142,250	304,557	129,712	172,180	2,665

	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	986	—	986	986	—	—
Department of Justice	189,607	273,822	463,429	458,539	4,890	—
State Controller	60,198	9,436	69,634	69,599	35	—
Department of Insurance.....	3,392	239,236	242,628	182,064	60,564	—
California Gambling Control Commission	—	5,233	5,233	5,233	—	—
State Board of Equalization	298,948	237,067	536,015	536,015	—	—
Secretary of State	27,931	55,469	83,400	83,400	—	—
Citizens Redistricting Commission	94	—	94	94	—	—
State Treasurer	3,358	779	4,137	4,137	—	—
Scholarshare Investment Board	351	—	351	351	—	—
California Debt and Investment Advisory Commission	—	2,627	2,627	2,627	—	—
California Debt Limit Allocation Committee	—	1,353	1,353	1,353	—	—
California Industrial Development Financing Advisory Commission .	—	3	3	3	—	—
California Tax Credit Allocation Committee	—	6,158	6,158	5,969	189	—
Alternative Energy & Advanced Transportation Finance Authority ...	—	5,910	5,910	311	5,599	—
California Health Facilities Authority	20,430	3,999	24,429	23	24,406	—
California School Finance Authority	92,308	—	92,308	277	92,031	—
Total Executive/Constitutional Offices	697,603	841,092	1,538,695	1,350,981	187,714	—
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	2,891,376	2,839,721	5,731,097	2,539,575	3,080,860	110,662
STATE AND CONSUMER SERVICES *						
Department of Business Oversight	—	81,218	81,218	81,218	—	—
California Horse Racing Board	—	11,713	11,713	11,713	—	—
Department of Consumer Affairs Regulatory Boards	—	290,977	290,977	290,977	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions	—	267,914	267,914	267,914	—	—
Alfred E. Alquist Seismic Safety Commission	—	1,179	1,179	1,179	—	—
Department of Fair Employment and Housing	15,872	—	15,872	15,872	—	—
TOTAL STATE AND CONSUMER SERVICES	15,872	653,001	668,873	668,873	—	—
BUSINESS, TRANSPORTATION, AND HOUSING						
Business and Housing *						
Department of Alcoholic Beverage Control	—	55,496	55,496	53,139	2,357	—
Alcoholic Beverage Control Appeals Board	—	863	863	863	—	—
Department of Housing and Community Development	8,710	150,066	158,776	31,192	127,584	—
Total Business and Housing	8,710	206,425	215,135	85,194	129,941	—

* State and Consumer Services, Business and Housing, and Government Operations are the three most impacted functions by the Governor's Reorganization Plan No. 2 of 2012.

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Transportation						
California Transportation Commission	—	2,518	2,518	2,518	—	—
State Transit Assistance	—	420,536	420,536	—	420,536	—
Department of Transportation	83,416	3,490,917	3,574,333	2,909,365	206,710	458,258
Highspeed Rail Authority	—	234,726	234,726	—	—	234,726
Pilot Commissioners Board for SF, San Pablo, and Suisun Bays	—	1,802	1,802	1,802	—	—
Department of the California Highway Patrol	—	2,083,001	2,083,001	2,049,384	—	33,617
Department of Motor Vehicles	44	1,073,407	1,073,451	1,073,262	—	189
Total Transportation	83,460	7,306,907	7,390,367	6,036,331	627,246	726,790
TOTAL BUSINESS, TRANSPORTATION, AND HOUSING ...	92,170	7,513,332	7,605,502	6,121,525	757,187	726,790
NATURAL RESOURCES						
California Science Center	18,832	7,725	26,557	26,557	—	—
California African-American Museum	2,309	—	2,309	2,309	—	—
Special Resources Programs	—	4,963	4,963	211	4,752	—
California Tahoe Conservancy	—	6,403	6,403	4,303	300	1,800
California Conservation Corps	44,166	42,290	86,456	86,456	—	—
Energy Resources Conservation and Development Commission	—	523,801	523,801	305,287	218,514	—
Colorado River Board of California	(65)	—	(65)	(65)	—	—
Department of Conservation	3,094	69,213	72,307	72,307	—	—
Department of Forestry and Fire Protection	948,775	142,046	1,090,821	1,066,402	24,153	266
State Lands Commission	10,375	15,230	25,605	25,605	—	—
Department of Fish and Wildlife	95,565	225,085	320,650	293,555	27,095	—
Wildlife Conservation Board	17,160	(389)	16,771	1,011	—	15,760
California Coastal Commission	12,613	4,666	17,279	15,525	1,754	—
State Coastal Conservancy	5,095	242	5,337	2,801	18	2,518
Native American Heritage Commission	844	—	844	844	—	—
Department of Parks and Recreation	117,541	305,643	423,184	349,705	40,055	33,424
Santa Monica Mountains Conservancy	—	324	324	324	—	—
San Francisco Bay Conservation And Development Commission ...	4,034	500	4,534	4,534	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
State-Local Realignment 2011 And Mountains Conservancy	—	363	363	363	—	—
San Joaquin River Conservancy	—	373	373	373	—	—
Baldwin Hills Conservancy	—	354	354	354	—	—
Delta Protection Commission	—	866	866	866	—	—
San Diego River Conservancy	—	357	357	357	—	—
Coachella Valley Mountains Conservancy	—	294	294	294	—	—
Sierra Nevada Conservancy	—	4,072	4,072	4,072	—	—
Department of Water Resources	122,758	33,117	155,875	153,818	—	2,057
Sacramento-San Joaquin Delta Conservancy	939	78	1,017	1,017	—	—
Delta Stewardship Council.....	10,309	604	10,913	10,913	—	—
Department of Resources, Recycling, and Recovery.....	—	1,547,671	1,547,671	208,213	1,339,458	—
TOTAL NATURAL RESOURCES	1,414,344	2,935,891	4,350,235	2,638,311	1,656,099	55,825
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY						
State Air Resources Board	—	493,687	493,687	298,709	194,978	—
Department of Pesticide Regulation	—	85,003	85,003	59,660	25,343	—
State Water Resources Control Board	35,740	373,581	409,321	385,668	23,653	—
Department of Toxic Substances Control	26,627	128,431	155,058	154,799	259	—
Office of Environmental Health Hazard Assessment	4,180	12,436	16,616	16,616	—	—
TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY	66,547	1,093,138	1,159,685	915,452	244,233	—
HEALTH AND HUMAN SERVICES						
Mental Health Services Oversight and Accountability Commission ..	—	52,831	52,831	52,831	—	—
State-Local Realignment 2011	—	6,560,120	6,560,120	—	6,560,120	—
Emergency Medical Services Authority	7,282	3,663	10,945	4,572	6,373	—
Office of Statewide Health Planning and Development	—	117,201	117,201	91,113	26,088	—
Department of Managed Health Care	—	52,316	52,316	52,316	—	—
Department of Aging	31,292	4,379	35,671	3,237	32,434	—
California Children and Families Commission	—	415,166	415,166	6,384	408,782	—
Department of Health Care Services	17,443,505	7,766,560	25,210,065	188,343	25,021,722	—
Department of Public Health	119,182	583,921	703,103	338,353	364,750	—
Managed Risk Medical Insurance Board	—	(19,772)	(19,772)	—	(19,772)	—
Department of Developmental Services						
Department of Developmental Services – Headquarters	2,813,174	2,222	2,815,396	3,917	2,811,479	—
State Hospitals	219,694	—	219,694	219,694	—	—
Sonoma State Hospital	102,714	—	102,714	102,714	—	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Southern California Facility – Cathedral City	10,409	—	10,409	10,409	—	—
Total Department of Developmental Services	3,145,991	2,222	3,148,213	336,734	2,811,479	—
Department of Mental Health						
Department of State Hospitals Sacramento	192,463	—	192,463	189,101	—	3,362
Department of State Hospitals Atascadero	224,760	—	224,760	224,760	—	—
Department of State Hospitals Metropolitan	127,326	—	127,326	127,326	—	—
Department of State Hospitals Napa	242,589	—	242,589	242,589	—	—
Department of State Hospitals Patton	293,614	—	293,614	293,614	—	—
Department of State Hospitals Stockton	92,541	—	92,541	92,541	—	—
Department of State Hospitals Vacaville	71,993	—	71,993	71,993	—	—
Department of State Hospitals Coalinga	229,739	—	229,739	229,739	—	—
Department of State Hospitals Salinas	53,785	—	53,785	53,785	—	—
Total Department of Mental Health	1,528,810	—	1,528,810	1,525,448	—	3,362
Department of Community Services And Development	—	39,169	39,169	1,697	37,472	—
Department of Rehabilitation	58,396	945	59,341	59,341	—	—
Department of Child Support Services	304,401	—	304,401	46,185	258,216	—
Department of Social Services	6,569,088	32,256	6,601,344	154,758	6,446,586	—
State-Local Realignment	—	5,110,763	5,110,763	—	5,110,763	—
TOTAL HEALTH AND HUMAN SERVICES	29,207,947	20,721,740	49,929,687	2,861,312	47,065,013	3,362
CORRECTIONS AND REHABILITATION						
Department of Corrections and Rehabilitation.....	9,759,951	13,676	9,773,627	9,680,357	29,529	63,741
Board of State and Community Corrections.....	68,498	40,882	109,380	12,162	97,218	—
Federal Immigration Funding-Incarceration.....	(41,601)	—	(41,601)	(41,601)	—	—
TOTAL CORRECTIONS AND REHABILITATION	9,786,848	54,558	9,841,406	9,650,918	126,747	63,741
EDUCATION						
K-12 Education						
Department of Education – Headquarters	47,255,894	(125,130)	47,130,764	65,465	47,065,299	—
California School for the Blind	11,397	—	11,397	11,397	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California School for the Deaf – Fremont	32,795	—	32,795	32,795	—	—
California School for the Deaf – Riverside	29,375	—	29,375	29,375	—	—
Diagnostic Centers	12,846	—	12,846	12,846	—	—
California State Library	27,824	958	28,782	17,280	11,502	—
Education Audit Appeals Panel	773	—	773	773	—	—
California State Summer School for the Arts	1,383	—	1,383	1,383	—	—
Contributions to Teachers' Retirement Fund	1,486,004	—	1,486,004	—	1,486,004	—
School Facilities Aid Program	95,050	3,796	98,846	—	98,846	—
Commission on Teacher Credentialing	—	20,475	20,475	20,475	—	—
Total K-12 Education	48,953,341	(99,901)	48,853,440	191,789	48,661,651	—
Higher Education – Community Colleges						
Board of Governors of the California Community Colleges	5,012,710	8,963	5,021,673	12,504	5,009,169	—
Total Higher Education – Community Colleges	5,012,710	8,963	5,021,673	12,504	5,009,169	—
Higher Education – UC, CSU, and Other						
University of California	2,990,133	30,292	3,020,425	3,020,425	—	—
Hastings College of Law	9,628	—	9,628	9,628	—	—
Trustees of the California State University – Fiscal Management	345,429	—	345,429	345,429	—	—
California State University, Bakersfield	56,303	—	56,303	56,303	—	—
California State University, Channel Islands	50,426	—	50,426	50,426	—	—
California State University, Chico	94,831	—	94,831	94,831	—	—
California State University, Dominguez Hills	67,460	—	67,460	67,460	—	—
California State University, East Bay	76,410	—	76,410	76,410	—	—
California State University, Fresno	121,615	—	121,615	121,615	—	—
California State University, Fullerton	149,162	—	149,162	149,162	—	—
California State University, Humboldt	65,519	—	65,519	65,519	—	—
California State University, Long Beach	170,578	—	170,578	170,578	—	—
California State University, Los Angeles	115,164	—	115,164	115,164	—	—
California State University, Maritime Academy	19,024	—	19,024	19,024	—	—
California State University, Monterey Bay	52,037	—	52,037	52,037	—	—
California State University, Northridge	159,201	—	159,201	159,201	—	—
California State Polytechnic University, Pomona	133,136	—	133,136	133,136	—	—
California State University, Sacramento	151,867	—	151,867	151,867	—	—
California State University, San Bernardino	107,024	—	107,024	107,024	—	—
California State University, San Diego	158,646	—	158,646	158,646	—	—
California State University, San Francisco	177,288	—	177,288	177,288	—	—

(Continued)

Governmental Cost Funds Revenue and Expenditure Detail

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California State University, San Jose	165,434	—	165,434	165,434	—	—
California State Polytechnic University, San Luis Obispo	152,126	—	152,126	152,126	—	—
California State University, San Marcos	64,041	—	64,041	64,041	—	—
California State University, Sonoma	55,255	—	55,255	55,255	—	—
California State University, Stanislaus	54,077	—	54,077	54,077	—	—
CSU Health Benefits for Retired Annuitants	255,638	—	255,638	255,638	—	—
Awards For Innovation In Higher Education	50,000	—	50,000	—	50,000	—
Student Aid Commission	1,539,026	—	1,539,026	11,989	1,527,037	—
Total Higher Education – UC, CSU, and Other	7,606,478	30,292	7,636,770	6,059,733	1,577,037	—
Total Higher Education	12,619,188	39,255	12,658,443	6,072,237	6,586,206	—
TOTAL EDUCATION	61,572,529	(60,646)	61,511,883	6,264,026	55,247,857	—
LABOR AND WORKFORCE DEVELOPMENT						
Public Employment Relations Board	8,769	—	8,769	8,769	—	—
Employment Development Department	267,332	132,649	399,981	399,981	—	—
California Workforce Investment Board	—	1,549	1,549	1,549	—	—
Agricultural Labor Relations	7,142	933	8,075	8,075	—	—
Department of Industrial Relations	—	354,673	354,673	354,673	—	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	283,243	489,804	773,047	773,047	—	—
GOVERNMENT OPERATIONS *						
Department of Human Resources	6,801	6	6,807	6,807	—	—
Department of Technology	4,718	—	4,718	4,718	—	—
State Personnel Board	937	—	937	937	—	—
Franchise Tax Board	697,146	18,880	716,026	716,026	—	—
Department of General Services	39,813	82,622	122,435	119,935	—	2,500
California Victim Compensation and Government Claims Board	289	93,302	93,591	29,940	63,651	—
Office of Administrative Law	1,734	—	1,734	1,734	—	—
TOTAL GOVERNMENT OPERATIONS	751,438	194,810	946,248	880,097	63,651	2,500

* State and Consumer Services, Business and Housing, and Government Operations are the three most impacted functions by the Governor's Reorganization Plan No. 2 of 2012.

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
GENERAL GOVERNMENT						
General Administration						
Commission on Peace Officer Standards and Training	3,200	52,542	55,742	36,684	19,058	—
State Public Defender	11,180	—	11,180	11,180	—	—
California Arts Council	3,843	1,383	5,226	677	4,549	—
California Citizen Compensation Committee	—	—	—	—	—	—
Department of Food and Agriculture	69,481	157,176	226,657	184,679	41,978	—
Fair Political Practices Commission	9,493	—	9,493	9,493	—	—
Public Utilities Commission	—	1,193,881	1,193,881	751,647	442,234	—
Milton Marks Commission on California State Government						
Organization and Economy	861	—	861	861	—	—
California Commission on Disability Access	525	—	525	525	—	—
Commission on the Status of Women and Girls	358	—	358	358	—	—
California State Auditor's Office	15,268	(2,871)	12,397	12,397	—	—
Department of Finance	30,215	984	31,199	31,199	—	—
Financial Information System for California	95,602	6,516	102,118	102,118	—	—
Commission on State Mandates	886,725	2,637	889,362	1,967	887,395	—
Military Department	45,359	1,338	46,697	46,552	20	125
Veterans' Home of California – Headquarters	291,751	2,854	294,605	285,981	6,704	1,920
Total General Administration	1,463,861	1,416,440	2,880,301	1,476,318	1,401,938	2,045
Tax Relief						
General Tax Relief	416,755	—	416,755	—	416,755	—
Total Tax Relief	416,755	—	416,755	—	416,755	—
Local Government Aid (Subventions)						
Local Government Financing, Proposition 13 Fiscal Relief	17,121	(283)	16,838	—	16,838	—
Trial Court Security Trial Court Security Ch 25/14	713	—	713	—	713	—
Payments to Counties for Costs of Homicide Trials	73	—	73	—	73	—
Shared Revenues						
Apportionment of Off-Highway License Fees	—	2,081	2,081	—	2,081	—
Apportionment of Tideland Revenues	492	—	492	—	492	—
Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets	—	1,856,134	1,856,134	24,028	1,832,106	—
Apportionment of Geothermal Resources Development	—	3,031	3,031	3,031	—	—
Total Shared Revenues	492	1,861,246	1,861,738	27,059	1,834,679	—
Total Local Government Aid (Subventions)	18,399	1,860,963	1,879,362	27,059	1,852,303	—

(Continued)

Governmental Cost Funds Revenue and Expenditure Detail

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Debt Service						
General Obligation Bonds and Commercial Paper	5,097,427	—	5,097,427	5,097,427	—	—
Economic Recovery Financing Committee	—	1,290,340	1,290,340	1,290,340	—	—
Cash Management and Budgetary Loans	51,999	—	51,999	51,999	—	—
Interest Payments to Federal Governments	203	25	228	228	—	—
Total Debt Service	5,149,629	1,290,365	6,439,994	6,439,994	—	—
Statewide Expenditure and Savings						
Health and Dental Benefits for Annuitants	1,456,021	34,374	1,490,395	1,490,395	—	—
Budget Stabilization Account	1,606,422	—	1,606,422	1,606,422	—	—
Board of Control Equity Claims	3,019	223	3,242	3,242	—	—
Judgments, Settlements, and Tort Liability Claims	156	2,733	2,889	2,889	—	—
Capital Outlay Planning and Studies Funding	1,000	—	1,000	—	—	1,000
Reserve for Encumbrance	(126,381)	(506,964)	(633,345)	(121,514)	(491,311)	(20,520)
Statewide General Administration Expenditures (Pro Rata)	(603,707)	958	(602,749)	(602,749)	—	—
Miscellaneous	(102,743)	437	(102,306)	(102,306)	—	—
General Fund Credits from Federal Funds	(147,349)	—	(147,349)	(147,349)	—	—
June to July Payroll Deferral	(76,825)	(33,717)	(110,542)	(110,542)	—	—
Total Statewide Expenditure and Savings	2,009,613	(501,956)	1,507,657	2,018,488	(491,311)	(19,520)
TOTAL GENERAL GOVERNMENT	9,058,257	4,065,812	13,124,069	9,961,859	3,179,685	(17,475)
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 115,140,571	\$ 40,501,161	\$ 155,641,732	\$ 43,274,995	\$ 111,421,332	\$ 945,405

(Concluded)



Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2015

(Amounts in thousands)

	Bonds Outstanding June 30, 2014	Issued
NON-SELF-LIQUIDATING BONDS		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	\$ 2,181,915	\$ 162,210
California Library Construction and Renovation	292,045	14,005
California Park and Recreational Facilities	13,525	—
California Parklands	2,960	—
California Safe Drinking Water	59,340	—
California Stem Cell Research and Cures	1,453,770	170,870
California Wildlife, Coastal, and Park Land Conservation	124,555	—
Children's Hospital	1,201,280	119,645
Class-Size Reduction Public Education Facilities	6,003,820	849,480
Clean Air and Transportation Improvement	838,975	76,860
Clean Water	11,255	—
Clean Water and Water Conservation	4,820	—
Clean Water and Water Reclamation	21,970	—
Community Parklands	3,135	—
County Correctional Facility Capital Expenditure	17,535	—
County Correctional Facility Capital Expenditure and Youth Facility	79,935	16,270
Disaster Preparedness and Flood Prevention	2,231,645	—
Earthquake Safety and Public Building Rehabilitation	87,190	6,495
Fish and Wildlife Habitat Enhancement	5,395	—
Higher Education Facilities	424,595	64,190
Highway Safety, Traffic Reduction, Air Quality, and Port Security	13,248,140	2,369,945
Housing and Emergency Shelter	2,518,785	159,885
Housing and Homeless	1,755	—
Kindergarten-University Public Education Facilities	31,350,575	1,136,070
Lake Tahoe Acquisitions	300	—
New Prison Construction	42,890	4,590
Passenger Rail and Clean Air	58,800	1,725
Public Education Facilities	1,504,030	269,230
Safe, Clean, Reliable Water Supply	578,960	34,265
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	1,444,740	174,320
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	2,394,965	47,085
Safe Neighborhood Parks	1,551,415	215,725
Safe Reliable High-Speed Passenger Train	623,705	321,255
School Building and Earthquake	15,970	—
School Facilities	1,195,840	78,925
Seismic Retrofit	1,217,410	103,710
State, Urban, and Coastal Park	4,305	—
Veterans' Home	35,205	—
Veterans' Housing & Homeless Prevention	—	125
Voting Modernization	36,305	—
Water Conservation	24,245	—
Water Conservation and Water Quality	34,940	—
Water Quality, Supply, & Infrastructure.....	—	—
Water Security, Clean Drinking Water, Coastal and Beach Protection	2,771,185	216,190
Total, Non-Self-Liquidating Bonds	75,714,125	6,613,070
SELF-LIQUIDATING BONDS		
California Water Resources Development	241,835	—
Economic Recovery	4,581,745	—
Veterans Farm and Home Building	433,645	110,000
Total, Self-Liquidating Bonds	5,257,225	110,000
Total, Bonded Debt	\$ 80,971,350	\$ 6,723,070

Interest	Redemption	Refunded	Bonds Outstanding June 30, 2015	Authorized and Unissued	Commercial Paper Authorized
\$ 116,519	\$ 61,420	\$ 180,135	\$ 2,102,570	\$ 19,107	\$ 224,723
15,227	14,505	15,360	276,185	—	5,040
705	1,200	—	12,325	—	—
152	310	—	2,650	—	—
3,044	4,275	—	55,065	—	—
48,882	228,285	—	1,396,355	1,187,650	85,000
6,620	10,345	—	114,210	—	—
78,314	6,530	14,960	1,299,435	269,120	82,480
267,946	254,335	937,735	5,661,230	—	11,400
39,138	42,565	85,435	787,835	—	4,985
630	1,210	—	10,045	—	—
258	415	—	4,405	—	—
1,014	1,595	—	20,375	—	—
157	340	—	2,795	—	—
874	1,970	—	15,565	—	—
3,728	7,205	17,745	71,255	—	—
146,820	—	—	2,231,645	1,063,425	655,227
4,050	15,120	6,070	72,495	—	7,490
275	360	—	5,035	—	—
20,109	32,880	71,415	384,490	—	540
755,660	204,750	—	15,413,335	1,661,455	2,013,035
147,191	587,135	6,915	2,084,620	76,200	1,097,430
70	285	—	1,470	—	—
1,561,397	550,070	1,094,420	30,842,155	—	851,959
12	150	—	150	—	—
1,776	10,225	5,025	32,230	298	2,472
2,583	16,695	1,805	42,025	—	—
70,036	83,185	293,095	1,396,980	—	4,650
27,715	29,785	37,695	545,745	—	62,915
70,599	25,575	195,035	1,398,450	—	43,346
151,612	45,685	—	2,396,365	1,902,710	649,545
71,764	65,300	233,000	1,468,840	43,755	30,065
35,097	135,990	—	808,970	—	8,923,225
847	1,335	—	14,635	—	—
53,381	126,410	87,755	1,060,600	—	10,280
57,734	52,390	113,700	1,155,030	—	—
206	375	—	3,930	—	—
2,408	—	—	35,205	—	975
—	—	—	125	587,265	11,735
1,623	7,465	—	28,840	—	64,495
1,188	1,375	—	22,870	—	5,235
1,701	3,295	—	31,645	230	—
—	—	—	—	7,492,000	52,135
149,202	51,710	240,790	2,694,875	205,910	103,664
3,918,266	2,684,050	3,638,090	76,005,055	14,509,125	15,004,046
10,098	56,875	—	184,960	167,600	—
153,891	3,637,460	—	944,285	—	—
19,631	77,455	—	466,190	—	428,610
183,619	3,771,790	—	1,595,435	167,600	428,610
\$ 4,101,886	\$ 6,455,840	\$ 3,638,090	\$ 77,600,490	\$ 14,676,725	\$ 15,432,656

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2015

(Amounts in thousands)

Non-Self-Liquidating

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
2016	\$ 204,370	\$ 36,172	\$ 1,839	\$ 444
2017	141,757	21,963	1,871	426
2018	141,051	18,985	1,800	408
2019	136,621	28,956	1,740	391
2020	131,162	17,864	1,671	375
2021	235,962	17,754	1,602	360
2022	161,243	17,456	1,338	344
2023	223,009	16,031	1,303	396
2024	106,067	18,898	911	55
2025	109,372	15,511	716	52
2026	319,703	18,183	512	—
2027	110,872	19,571	237	—
2028	133,193	16,720	226	—
2029	134,923	16,185	—	—
2030	113,430	16,233	—	—
2031	134,017	29,497	—	—
2032	170,867	17,933	—	—
2033	172,504	18,320	—	—
2034	198,752	32,221	—	—
2035	191,581	24,277	—	—
2036	183,797	23,968	—	—
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	—	—	—	—
2050	—	—	—	—
TOTAL BONDED DEBT	3,877,057	513,101	15,766	3,251
Percent of Total Requirements	2.81%	0.37%	0.01%	0.00%
Total Interest Payments	1,774,487	236,916	3,441	601
Total Redemptions	\$ 2,102,570	\$ 276,185	\$ 12,325	\$ 2,650

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
\$ 7,111	\$ 370,559	\$ 16,407	\$ 89,983	\$ 504,938	\$ 106,927	\$ 1,774
6,872	224,921	16,340	160,731	483,620	102,230	1,707
7,208	205,463	16,293	82,138	473,070	87,071	1,641
7,744	234,267	15,687	113,032	465,113	83,781	1,575
6,814	300,828	15,075	78,398	459,334	100,129	1,508
5,823	13,005	14,460	91,583	447,453	115,483	1,443
5,601	12,947	13,020	90,839	484,034	59,698	1,372
6,313	12,884	12,503	87,738	548,224	68,155	1,301
4,347	11,674	9,160	92,591	504,252	52,834	265
3,382	11,674	6,499	94,133	551,128	41,116	103
3,313	12,828	5,417	99,286	533,712	49,587	—
1,347	12,771	3,573	75,836	450,296	38,622	—
1,230	12,713	1,393	107,700	527,732	33,973	—
1,324	12,651	1,555	81,383	499,158	28,895	—
923	12,594	512	72,537	560,494	26,330	—
378	11,373	510	76,092	324,302	16,487	—
451	11,373	512	75,365	256,021	13,899	—
496	11,373	513	119,477	137,701	13,780	—
322	11,373	—	114,077	92,963	6,007	—
2,009	11,373	—	166,708	11,556	918	—
3,269	11,373	—	167,104	5,238	792	—
167	11,373	—	216,613	2,554	328	—
167	11,373	—	209,512	1,243	160	—
11	239,373	—	100,940	15,369	2,194	—
151	—	—	196,476	—	5	—
—	—	—	4,997	—	—	—
—	—	—	1,058	—	—	—
—	—	—	1,058	—	—	—
—	—	—	1,058	—	—	—
—	—	—	22,218	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
76,773	1,792,136	149,429	2,890,661	8,339,505	1,049,401	12,689
0.06%	1.30%	0.11%	2.10%	6.05%	0.76%	0.01%
21,708	395,781	35,219	1,591,226	2,678,275	261,566	2,644
\$ 55,065	\$ 1,396,355	\$ 114,210	\$ 1,299,435	\$ 5,661,230	\$ 787,835	\$ 10,045

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2015

(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
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	516	2,595	386	2,114
2022	493	3,297	369	2,020
2023	471	1,913	426	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	—	—	—	—
2050	—	—	—	—
TOTAL BONDED DEBT	5,768	25,704	3,379	18,732
Percent of Total Requirements	0.00%	0.02%	0.00%	0.01%
Total Interest Payments	1,363	5,329	584	3,167
Total Redemptions	\$ 4,405	\$ 20,375	\$ 2,795	\$ 15,565

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2015

(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
2016	\$ 201	\$ 2,186,519	\$ 56	\$ 6,670
2017	199	2,358,376	54	6,224
2018	197	2,526,882	51	7,594
2019	190	2,429,159	—	9,583
2020	180	2,175,511	—	1,958
2021	160	2,307,636	—	898
2022	438	2,326,636	—	436
2023	195	2,050,670	—	479
2024	—	1,987,922	—	323
2025	—	2,044,797	—	375
2026	—	2,005,585	—	478
2027	—	2,327,897	—	452
2028	—	2,300,723	—	456
2029	—	2,213,084	—	450
2030	—	2,493,535	—	438
2031	—	2,591,635	—	1,158
2032	—	2,229,235	—	59
2033	—	2,140,467	—	61
2034	—	2,595,296	—	68
2035	—	2,215,453	—	—
2036	—	1,827,304	—	—
2037	—	1,610,571	—	—
2038	—	1,436,808	—	—
2039	—	1,931,737	—	—
2040	—	691,725	—	—
2041	—	1,134,482	—	—
2042	—	1,158,023	—	—
2043	—	429,626	—	—
2044	—	300,176	—	—
2045	—	25,468	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
TOTAL BONDED DEBT	1,760	56,052,938	161	38,160
Percent of Total Requirements	0.00%	40.63%	0.00%	0.03%
Total Interest Payments	290	25,210,783	11	5,930
Total Redemptions	\$ 1,470	\$ 30,842,155	\$ 150	\$ 32,230

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2015

(Amounts in thousands)

Non-Self-Liquidating

FISCAL YEAR	Non-Self-Liquidating			
	School Building and Earthquake	School Facilities	Seismic Retrofit	State, Urban, and Coastal Park
2016	\$ 2,112	\$ 148,487	\$ 102,639	\$ 562
2017	2,037	157,087	111,840	548
2018	1,967	142,690	118,160	529
2019	1,897	158,266	90,297	510
2020	1,827	149,642	105,031	492
2021	1,757	117,703	106,357	473
2022	1,687	199,622	98,064	455
2023	1,616	96,556	109,620	490
2024	1,544	50,543	94,568	342
2025	1,473	26,141	108,545	156
2026	1,401	11,346	90,340	150
2027	—	10,864	99,673	88
2028	—	10,975	100,820	85
2029	—	17,709	82,875	131
2030	—	5,263	65,384	—
2031	—	2,637	46,341	—
2032	—	2,759	41,294	—
2033	—	2,975	20,684	—
2034	—	518	36,911	—
2035	—	349	22,384	—
2036	—	377	21,083	—
2037	—	72	16,130	—
2038	—	—	15,612	—
2039	—	—	15,487	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
TOTAL BONDED DEBT	19,318	1,312,581	1,720,139	5,011
Percent of Total Requirements	0.01%	0.95%	1.25%	0.00%
Total Interest Payments	4,683	251,981	565,109	1,081
Total Redemptions	\$ 14,635	\$ 1,060,600	\$ 1,155,030	\$ 3,930

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2015

(Amounts in thousands)

Self-Liquidating

FISCAL YEAR	Self-Liquidating		
	Economic Recovery	Veterans Farm and Home Building	Total
2016	\$ 60,337	\$ 38,484	\$ 6,855,708
2017	174,901	39,969	6,787,432
2018	209,629	38,877	6,699,590
2019	151,131	33,424	6,561,710
2020	25,000	25,767	6,430,233
2021	25,000	36,644	5,915,002
2022	25,000	27,041	5,922,335
2023	512,500	24,438	5,892,023
2024	—	18,801	5,190,670
2025	—	18,948	5,272,755
2026	—	14,221	5,395,954
2027	—	30,540	5,355,779
2028	—	22,104	5,216,183
2029	—	30,968	5,271,188
2030	—	35,271	5,171,726
2031	—	35,505	5,025,757
2032	—	45,877	4,866,533
2033	—	47,393	4,690,433
2034	—	30,459	5,087,258
2035	—	23,605	4,609,444
2036	—	27,380	4,034,879
2037	—	26,573	4,213,503
2038	—	17,963	4,162,432
2039	—	17,975	4,156,741
2040	—	17,985	2,229,639
2041	—	17,995	2,488,952
2042	—	—	1,497,678
2043	—	—	1,449,545
2044	—	—	924,651
2045	—	—	568,774
2046	—	—	—
2047	—	—	—
2048	—	—	—
2049	—	—	—
2050	—	—	—
TOTAL BONDED DEBT	1,183,498	744,207	137,944,506
Percent of Total Requirements	0.86%	0.54%	100.00% *
Total Interest Payments	239,213	278,017	60,344,016
Total Redemptions	\$ 944,285	\$ 466,190	\$ 77,600,490

(Concluded)

* Percentage may not add due to rounding.



**Report of
Accounts Outside
the State Treasury**

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
Alternative Energy, and Advanced Transportation Financing Authority, California (0971)							\$ 15,633,918
	Administrative Cost Account	Money Market	Administrative cost account	Public Resources	26033		64,432
	Program Account	Money Market	Program fund account	Public Resources	26033		5,560,742
	Property Assessed Clean Energy Loss Reserve Account	Money Market	Loss reserve account	Public Resources	26033		10,008,744
California State Universities							3,270,431,276
CSU Statewide Programs (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		2,111
	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		946
	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		28,675

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
	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		23,413
	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		13,377
	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		47,102
	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		3,232
	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		89,444
	Trustees of the California State University	Checking	Disbursement to support operations	Title 5, Education	89721		13,566,476

(Continued)

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		3,226,789,927
California State Polytechnic University, Pomona (6770)	Cal Poly Pomona	Escrow	Loan proceeds	Title 5, Education	89035-89036, 89046, 89048		1,730,482
California State University, Fresno (6700)	Princeton Credit State University	Escrow	Fund electrical infrastructure project	Title 5, Education	89721		26,817,947
California State University, Northridge (6760)	CSU Northridge State University	Investment	To allow wire transfers to LAIF	Government	16429.1		3,010
California State University, San Bernardino (6660)	CSU San Bernadino	Checking	To disburse payroll for auxiliaries			04/07/2005	96,099
California State University, San Diego (6790)	Princeton Credit	Escrow	To hold lease funds during construction	Title 5, Education	89721		1,219,035
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	<u>14,765,713</u>
Consumer Affairs, Department of							<u>5,832,795</u>
Bureaus (1111)	East Union Cemetery Endowment Care Fund	Various	Trust fund under conservatorship	Business and Professions	9656.1		278,256

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	Business and Professions	9656.1		192,775
	Gold Cross Mortuary Funeral Pre-Need Fund	Checking	Trust fund under conservatorship	Business and Professions	9656.1		27,887
	Verdugo Hills Cemetery	Money Market	Trust fund under conservatorship	Business and Professions	9656.1		198,790
Regulatory Boards (1110)	Raymond James Financial Services	Investment	State Athletic Commission Pension Fund held in trust	Business and Professions	18882e		5,135,087
Corrections and Rehabilitation, Department of (5225)							357,665
	Department of Corrections and Rehabilitation, Salinas	Share Account	Deposit institution funds for wire transfers			09/19/2014	251
	Parole and Community Service Division	Checking	Accept credit card payments			05/09/2014	357,367
	Regional Account Office, Bakersfield	Checking	Change fund to replenish Institution Release Cash Fund			04/08/2002	47
Employment Development Department (7100)							12,209,971
	Returned Items Account	Checking	Dishonored checks			09/07/1967	209,971
	Voluntary Federal Income Tax Account	Checking	Voluntary federal income tax			08/21/2009	12,000,000

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Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
Energy Resources							
Conservation and Development Commission (3360)	Various	Trust	Administer CEC Bond Loan Program	Government	63078		<u>5,068,252</u>
Exposition and State Fair, California (8560)							
	General Account	Checking	Deposit sweep account	Food and Agriculture	4481		2,259,659
	Raging Waters	Checking	Deposit for Raging Waters	Food and Agriculture	4481		100,000
	Sweep	Checking	Savings/Investment	Food and Agriculture	4481		284,521
	Watch & Wager	Checking	Deposit for Watch & Wager	Food and Agriculture	4481		200,000
Food and Agriculture, Department of (8570)							
Departmental Level	Various	Certificate of Deposit	Various	Food and Agriculture	Multiple		2,544,492
	Various	Checking	Various	Food and Agriculture	Multiple		20,248,299
District Agricultural Associations	Various	Certificate of Deposit	Investment	Food and Agriculture	4481		2,531,811
	Various	Checking	Payment of expenses and salaries	Food and Agriculture	4481		30,676,292
	Various	Savings/Money Market	Investment in interest bearing accounts	Food and Agriculture Government	4481 16429.1, 16429.11		8,215,629

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
Marketing Boards and Councils	Various	Certificate of Deposit	To invest in surplus funds	Food and Agriculture	58939, 64311, 64696, 76907		4,852,479
	Various	Checking	Receive assessments from producers, handlers	Food and Agriculture	58937, 64309, 76906		19,606,940
	Various	Investment	Hold assessments, revenues and invest surplus funds	Food and Agriculture	58939		8,947,953
	Various	Savings/Money Market	To receive assessments and invest liquid surplus funds	Food and Agriculture	58937, 58939, 64696		5,270,186
Franchise Tax Board (7730)	IRS Electronic Funds Transfers Single Debit Offset Program	Checking	Electronic remittance of offset collection payments to the IRS			03/06/2012	1,331,099
Governor's Office of Business and Economic Development (0509)							300,925,318
	California Small Business Finance Center	Trust	Investment of funds set aside as guarantee program reserves	Government	63089.5		79,359,538
	Conduit Bond Program Non - I-Bank Funds	Bond Indenture Trust	Holds revenue pledged to bond repayment, debt service reserve funds, and administrative costs	Government	5922(d), 63078		20,359,723
	Infrastructure State Revolving Fund Loan	Bond Indenture Trust	Funds can be used for any I-Bank purpose	Government	63078		61,030,993

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Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		DOF	Balance
				Code	Section	Approval	
	Infrastructure State Revolving Fund Loan Program	Bond Indenture Trust	Holds funds to pay bond cost of issuance, bond principal and interest payment, and unused bonds proceeds	Government	5922(d), 63078		44,077,619
	Infrastructure State Revolving Fund Loan Program	Bond Indenture Trust	Holds required debt service funds, excess funds after debt service payment	Government	63078		12,453,904
	Infrastructure State Revolving Fund Loan Program	Bond Indenture Trust	Restricted for Infrastructure State Revolving Program Use	Government	63078		9,724,319
	Infrastructure State Revolving Fund Loan Program, Non - I-Bank Funds	Loan Commitment	Hold borrower funds pending loan disbursement	Government	5922(d), 63078		34,677,371
	Non - I-Bank Funds Trust	Bond Indenture Trust	Hold escrow agent deposit for refunded bonds	Government	5922(d), 63078		39,241,851
Health Care Services, Department of (4260)							464,898
	IRS Tax Account	Checking	Funds transfer to IRS			05/29/1996	5,002
	PCIP Claims Disbursement	Checking	To allow a fiscal agent to receive federal funding and deposits			09/07/2010	341,770
	PCIP Drawdown Account	Checking	To allow separate account for PCIP funds			09/07/2010	227

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
	PCIP Premium Collection	Checking	To allow a fiscal agent to deposit collections			09/07/2010	117,899
Health Facilities Financing Authority, California (0977)	NCB	Money Market	Loan loss reserve account for CHFFA's HealthCap	Government	15439(d), 15445		518,168
Hospitals							930,822
Atascadero State Hospital (4470)	Patient Trust Account	Savings	Patient Payroll	State Administrative Manual	19420.3, 19420.4		72,319
	Trustee Savings Account	Investment	Patient trust funds	Welfare and Institutions	4125		1,712
Fairview Developmental Center (4350)	Fairview Developmental Center Clients' Accounts	Savings	Pooled savings of client funds	Welfare and Institutions	4465		112,508
Napa State Hospital (4500)	Department of Mental Health	Public Funds Checking	Change order account			06/01/2007	3,115
	Various	Savings/Checking	Federal benefits - interest bearing	State Administrative Manual	19420, 19460		12,725
Patton State Hospital (4510)	Patient Trust Account	Savings	Client trustee accounts	Welfare and Institutions	4125		302,836
	Various	Checking	Established for Practice Group	Government	16304.3, 16305.3, 16305.7		17,842

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Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
Porterville Developmental Center (4390)	Residents' Savings in Banks/Savings and Loan	Savings	Income for residents	Welfare and Institutions	4125, 4465		115,503
Sonoma Developmental Center (4400)	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund with 90% of interest income used for recreational and 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 and Institutions code to meet share of cost	Welfare and Institutions	4465		185,000
Southern California Facility- Cathedral City (4430)	Canyon Springs Residents' Deposit Account	Savings	To invest residents' funds not needed for daily use	Welfare and Institutions	4465		11,486
Housing and Community Development, Department of (2240)							5,559,089
	Housing and Centers Finance	Money Market, Trust, Savings, and Escrow	Permanent financing and new construction	Health and Safety	50802, 50803		431,519
	Various	Checking	Construction funds	Health and Safety	50800-50806.6		2,578,466
	Various	Checking and Money Market	Credit card acceptance, finance, rehabilitation, and acquisition	Health and Safety	50800 50806.6-50806.8 50806.11		2,549,104
Housing Finance Agency, California (2245)							414,397,120
	Cash Collateral	Cash	Swap Collateral	Health and Safety	51003		33,858,000

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
	Investment-Variou	Investment	Investment	Health and Safety	51003		338,328,085
	Various	Checking	Loan servicing, impounds held, invested per bond indenture	Health and Safety	51003		34,705,166
	Various	Interest Bearing	Loan servicing, impounds held, invested per bond indenture custodial and purchase of second mortgage loans	Health and Safety	51003		7,505,869
Human Resources, Department of (7501)	Electronic Funds Transfer	Checking	To accept credit card payments			09/05/2012	203,371
Industrial Relations, Department of (7350)							11,508,247
	Motion Picture and Television	Certificate of Deposit	Self Insurance Program	8 CCR Section	15214		168,919
	Various	Savings	Self Insurance Program	8 CCR Section	15214		11,339,328
Judicial Branch (0250)	Judicial Council of California	Checking	To accept credit card payments			03/08/2010	129,508
Judicial Performance, Commission (0280)							480,685,010
County of Alameda	Superior Courts of California-Alameda	Checking	Operations, revolving, union civil fee, disbursement, trust fines, fees, forfeitures collections, and payroll	Government Penal	77009 1463.1		16,962,011

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Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
				DOF		
				Approval		
County of Alpine	Superior Courts of California-Alpine	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1	22,432
County of Amador	Superior Courts of California-Amador	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1	121,233
County of Butte	Superior Courts of California-Butte	Checking	Operations, revolving, trust and union civil fee	Government Penal	77009 1463.1	393,708
	Superior Courts of California-Butte	Collection	Distribution, operation, and trust	Government Penal	77009 1463.1	1,268,123
County of Calaveras	Superior Courts of California-Calaveras	Checking	Operations, union civil fee, and trust	Government Penal	77009 1463.1	64,255
County of Colusa	Superior Courts of California-Colusa	Checking	Operations, union civil fee, distribution, trust, and payroll	Government Penal	77009 1463.1	211,679
County of Contra Costa	Superior Courts of California-Contra Costa	Checking	Operations, revolving, union civil fee, and distribution	Government Penal	77009 1463.1	2,211,294
County of Del Norte	Superior Courts of California-Del Norte	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1	46,213
County of El Dorado	Superior Courts of California-El Dorado	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1	525,695
County of Fresno	Superior Courts of California-Fresno	Checking	Operations, union civil fee, distribution, payroll, trust	Government Penal	77009 1463.1	3,298,997
County of Glenn	Superior Courts of California-Glenn	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1	84,258

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
County of Humboldt	Superior Courts of California-Humboldt	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		127,016
County of Imperial	Superior Courts of California-Imperial	Checking	Operations, revolving, union civil fee, payroll, jury, trust, disbursement, interest	Civil Procedure Government Penal	386.1 77009 1463.1		3,462,828
County of Inyo	Superior Courts of California-Inyo	Checking	Operations, revolving, union civil fee, trust, and payroll	Government Penal	77009 1463.1		578,007
County of Kern	Superior Courts of California-Kern	Checking	Operations, union civil fee, payroll, flexible spending distribution and trust	Government	77009		14,088,549
	Superior Court - North, South, East, and Metropolitan Divisions	Credit Card Clearing	Fees and fines pass-through	Government	77009		323,435
County of Kings	Superior Courts of California-Kings	Checking	Operations, revolving, union civil fee, trust, and jury	Government Penal	77009 1463.1		211,504
County of Lake	Superior Courts of California-Lake	Checking	Operations, union civil fee, fines, fees, trust and payroll	Government Penal	77009 1463.1		183,538
County of Lassen	Superior Courts of California-Lassen	Checking	Operations, revolving, trust, union civil fee, collections	Government Penal	77009 1463.1		303,383
	Money Market	Savings	Investment	Government	77009		136,529
County of Los Angeles	Superior Courts of California-Los Angeles	Checking	Operations, union civil fee, trust, petty cash, and bail refund	Government Penal	25252.6, 29321 77009 1463.1		292,652,528

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Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
					DOF	
					Approval	
County of Madera	Superior Courts of California-Madera	Checking	Operations, union civil fee, trust, and payroll	Government Penal	77009 1463.1	157,981
County of Marin	Superior Courts of California-Marin	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1	290,114
County of Mariposa	Superior Courts of California-Mariposa	Checking	Operations, union civil fee, and trust	Government Penal	77009 1463.1	69,015
County of Mendocino	Superior Courts of California-Mendocino	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1	862,899
County of Merced	Superior Courts of California-Merced	Checking	Operations, union civil fee, distribution, payroll, fines fees, trust, revolving	Government Penal	77009 1463.1	2,165,274
	County of Merced Debt Service Fund	Debt Service	Capital projects	Government	77009	2,173,134
County of Modoc	Superior Courts of California-Modoc	Checking	Operations, revolving, union civil fee, trust, and substance abuse	Government Penal	77009 1463.1	89,182
County of Mono	Superior Courts of California-Mono	Checking	Operations, revolving, union civil fee, trust, fines, fees	Government Penal	77009 1463.1	305,772
	County of Mono	Payroll	Payroll	Government	77009	257
County of Monterey	Superior Courts of California-Monterey	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1	286,823
County of Napa	Superior Courts of California-Napa	Checking	Operations, revolving, union civil fee, and trust	Government	77009	1,426,203

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
County of Nevada	Superior Courts of California-Nevada	Checking	Operations, union civil fee, trust, payroll, jury, bail refund collections, flexible spending	Government Penal	77009 1463.1		1,007,887
County of Orange	Superior Courts of California-Orange	Checking	Operations, revolving, union civil fee, trust, and distribution	Government Penal	77009 1463.1		62,875,455
County of Placer	Superior Courts of California-Placer	Checking	Operations, union civil fee, trust, distribution, and accounts payable, payroll	Government Penal	77009 1463.1		621,325
County of Plumas	Superior Courts of California-Plumas	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		94,070
County of Riverside	Superior Courts of California-Riverside	Checking	Operations, revolving, union civil fee, distribution, trust, and payroll	Government Penal	77009 1463.1		2,205,598
County of Sacramento	Superior Courts of California-Sacramento	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		730,777
	Various	Savings	Court ordered	Penal	1463.1		35,479
County of San Benito	Superior Courts of California-San Benito	Checking	Operations, union civil fee, and trust	Government Penal	77009 1463.1		108,058
County of San Bernardino	Superior Courts of California-San Bernardino	Checking	Operations, revolving, union civil fee, and trust	Government	77009		15,302,900
	County of San Bernardino	Petty Cash	Reimburse district court	Government	77009		9,800

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Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
				DOF		
				Approval		
	San Bernardino Superior Court	Turbo Court	Accounts receivable	Government	77009	44,124
	San Bernardino Superior Court as Trustee	Jury Account	Expedite payments	Government	77009	111,512
	San Bernardino County Account	EPAY	To accept on-line traffic citation payments	Government	77009	1,530,367
	San Bernardino County Account	County Cash Pool	Collections, fines, fees and forfeitures	Government	77009	5,407,093
County of San Diego	Superior Courts of California-San Diego	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1	3,928,207
County of San Francisco	Superior Courts of California-San Francisco	Checking	Operations, union civil fee, trust, and payroll	Government Penal	77009 1463.1	1,186,769
County of San Joaquin	Superior Courts of California-San Joaquin	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1	2,342,551
County of San Luis Obispo	Superior Courts of California-San Luis Obispo	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1	187,854
County of San Mateo	Superior Courts of California-San Mateo	Checking	Operations, union civil fee, trust distribution	Government Penal	77009 1463.1	739,294
County of Santa Barbara	Superior Courts of California-Santa Barbara	Checking	Operations, revolving, union civil fee, distribution, trust	Government Penal	77009 1463.1	355,263
County of Santa Clara	Superior Courts of California-Santa Clara	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1	4,856,241

Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
					DOF Approval	
County of Santa Cruz	Superior Courts of California-Santa Cruz	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1	2,231,609
County of Shasta	Superior Courts of California-Shasta	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1	991,504
County of Sierra	Superior Courts of California-Sierra	Checking	Operations, union civil fee, court trust	Government	77009	114,353
County of Siskiyou	Superior Courts of California-Siskiyou	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1	143,444
County of Solano	Superior Courts of California-Solano	Checking	Operations, revolving, distribution, trust, jury, and union civil fee	Government Penal	77009 1463.1	609,844
County of Sonoma	Superior Courts of California-Sonoma	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1	327,947
County of Stanislaus	Superior Courts of California-Stanislaus	Checking	Operations, union civil fee, trust, and jury	Government Penal	77009 1463.1	358,447
County of Sutter	Superior Courts of California-Sutter	Checking	Operations, union civil fee, trust, fines, fees, distribution	Government Penal	77009 1463.1	1,182,074
County of Tehama	Superior Courts of California-Tehama	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1	773,728
County of Trinity	Superior Courts of California-Trinity	Checking	Operations, union civil fee, and liens	Government	77009	49,807
	County Held Account	Bail Bond Trust	Bail bond trust-criminal	Penal	1463.1	93,069

(Continued)

Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
	County Held Account	Court Payroll	Court employee payroll	Government	77009	12,207
	County Held Account	Various	Civil jury fees, mediation	Government	77009	625
County of Tulare	Superior Courts of California-Tulare	Checking	Operations, revolving, union civil fee, trust, cash receipts	Government Penal	77009 1463.1	4,796,466
	Tulare County	Trust	Trust	Penal	1463.1	5,857
County of Tuolumne	Superior Courts of California-Tuolumne	Checking	Operations, union civil fee, and trust	Government	77009	712,448
County of Ventura	Superior Courts of California-Ventura	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1	9,308,988
County of Yolo	Superior Courts of California-Yolo	Checking	Operations, trust, jury, and court collection deposit	Government Penal	77009 1463.1	711,655
	Local Case Trust	Savings	Case trust	Penal	1463.1	16,444
	Local Deposit	Money Market	Court collection deposit	Penal	1463.1	8,500,540
County of Yuba	Superior Courts of California-Yuba	Checking	Operations, trust, distribution	Government	77009	959,461
Lottery Commission, California State (0850)	PowerBall Disbursing Account	Checking	To debit dollars before transfer liabilities on jackpot winnings in other states			04/08/2003 4,365,029
Motor Vehicles, Department of (2740)	Change Order Account	Imprest Account	Field offices use account to obtain change from Bank of America			01/22/1999 35,924

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
Parks and Recreation, Department of (3790)							896,352
	Department of Parks and Recreation	Investment	Deposit funds received from the concessionaire			05/14/2001	75,309
	Reserve America Trust	Trust	Deposit reservation proceeds from Reserve America as well as EFT payments			03/13/2007	821,043
Pesticide Regulation, Department of (3930)							3,470
	Department of Pesticide Regulation Account	Bank Draft	Bank draft system to purchase samples for residue testing			01/18/1996	3,470
Pollution Control Financing Authority, California (0974)							152,907,487
	Various	Money Market	CalCAP collateral support program	Health and Safety	44559.3		4,228,663
	Various	Money Market	CalCAP loan loss reserve (non-lender held)	Health and Safety	44559.3		51,182,074
	Various	Money Market	CalCAP loan loss reserve and collateral support	Health and Safety	44559.3		49,292,239
	Various	Money Market	Interest earned on funds held in program	Health and Safety	44559.3		45,777
	Various	Money Market	Interest sweeps and enrollment fees	Health and Safety	44559.3		1,288,729

(Continued)

Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		Balance
				Code	Section	
	Various	Money Market	Recaptured Federal funds	Health and Safety	44559.3	10,630,808
	Various	Various	CalCAP loan loss reserve and collateral support	Health and Safety	44559.3	36,239,197
Public Employees' Retirement System (7900)						57,898,853
	CalPERS EFT Account	Checking	Benefit Roll Tax Account			4,929,584
	CalPERS Long-Term Care	Checking	Collection of health premiums for long term care			101,216
	Health Care Premiums	Escrow	To hold rollover health premiums			52,868,053
Rehabilitation, Department of (5160)						201,364
	Department of Rehabilitation	Checking	To be used by clients to pay for over-the-counter purchases			190,980
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	State Administrative Manual	19420.3, 19460	10,384
Scholarshare Investment Board (0954)						6,429,571,972
	Golden State Scholarshare Trust	Trust	State-sponsored college savings program	Internal Revenue Service	529	6,425,919,786

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
	Governor's Scholarship Program	Trust	State-sponsored scholarship program	Education	69991 69999.6-69999.8		3,652,186
State Teachers' Retirement System (7920)	California State Teachers' Retirement System	Checking	Established for collection and disbursement of funds related to CalSTRS headquarters	Government	11012		2,861,612
Transportation, Department of (2660)	Department of Transportation	Checking	Bank draft account			07/01/2013	97,936
Veterans' Affairs, Department of (8955)							27,985,232
Fire and Hazard	Claims Fluctuation Reserve Account	Investment	Reserve for Life and Insurance Program	Military and Veterans	987-88		16,641,631
	Various	Checking and Money Market	Revolving fund pooled self-insurance fund payments by third party			11/26/2013	539,333
	Veteran's Affairs Funding Fee Account	Checking	To deposit funding fees to USADVA			07/30/1999	121,396
Veterans' Home of California, Barstow	Certificate of Deposit	Investment	Maximize interest on members' deposits in trust	Military and Veterans	1034 et seq.		5,000
	Donation Fund	Checking, Investment	Deposit and withdrawal of donations for residents	Military and Veterans	1034 et seq.		412,962

(Continued)

Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		DOF	Balance
				Code	Section	Approval	
	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	Military and Veterans	1034 et seq.		266,894
	Morale, Welfare, and Recreation Fund	Checking	Funds held in trust	Military and Veterans	1034 et seq.		2,042,870
	Post Fund Enterprise	Checking	Deposit and withdrawal of the Post Fund Enterprise (Canteen)	Military and Veterans	1034 et seq.		6,427
Veterans' Home of California, Chula Vista	Chase Investment Services	Certificate of Deposit	Investment	Military and Veterans	1034 et seq.		201,236
	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.		225,324
	Enterprise Fund Account	Checking	Deposit and withdrawal of the Post Fund Enterprise	Military and Veterans	1034 et seq.		45,873
	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	Military and Veterans	1034 et seq.		462,530
	Morale, Welfare, and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	Military and Veterans	1034 et seq.		2,132,682
Veterans' Home of California, Fresno	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		28,233
	Member Trust	Checking	Funds held in trust	Military and Veterans	1034 et seq.		109,982

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
	Morale, Welfare, and Recreation Fund	Checking	Designated funds by Headquarters	Military and Veterans	1034 et seq.		72,569
Veterans' Home of California, Lancaster	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		175,666
	Member Trust	Checking	Deposits and withdrawals of veterans' funds held in trust	Military and Veterans	1034 et seq.		74,913
	Morale, Welfare, and Recreation Fund	Checking	Deposits and withdrawals of funds for the benefit of residents	Military and Veterans	1034 et seq.		81,629
Veterans' Home of California, Redding	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		19,911
	Member Trust	Money Market	Funds held in trust	Military and Veterans	1034 et seq.		83,340
	Morale, Welfare, and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	Military and Veterans	1034 et seq.		53,975
Veterans' Home of California, Ventura	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		36,508
	Member Trust	Checking	Funds held in trust	Military and Veterans	1034 et seq.		31,831
	Morale, Welfare, and Recreation Fund	Checking	Funds held in trust	Military and Veterans	1034 et seq.		110,659

(Continued)

Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
Veterans' Home of California, West LA	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		7,376
	Member Trust	Checking	Funds held in trust	Military and Veterans	1034 et seq.		237,525
	Morale, Welfare, and Recreation Fund	Checking	Funds held in trust	Military and Veterans	1034 et seq.		61,286
Veterans' Home of California, Yountville	Donation Fund	Checking	Checking	Military and Veterans	1034 et seq.		707,381
	Electronic Fund Transfer Debit Account	Checking	Transfer to the Federal Health Care Financing Administration	Military and Veterans	1034 et seq.		33
	Member/Posthumous Trust	Checking	Trust/posthumous checking	Military and Veterans	1034 et seq.		427,663
	Morale, Welfare, and Recreation Fund	Checking	Welfare checking	Military and Veterans	1034 et seq.		2,550,594
Water Resources, Department of (3860).....							402,171,992
	Central Valley Project Water System Revenue Bond	Debt Service	To make debt service payments on variable rate bonds			10/31/2014	233,231
	Energy Resources Scheduling	Custody Account	Custody account for delivery of collateral	Reserve fund forward purchase and sale agreement	sec. 3.1(2)		17,839,617
	Energy Resources Scheduling	Investment	Investment	Debt Service Reserve Account Agency		05/01/2004	302,329,184

Agency	Account Title	Type of Account	Purpose	Authority		DOF Approval	Balance
				Code	Section		
	State Water Resources Development System	Investment	Investment of Debt Service Reserve funds	DCC Bond CVP WSRB General Bond	DWR-DCC1 DWR-WS-1		81,749,219
	State Water Resources Development System	Trustee Account	Used to settle commercial paper transactions for the state water projects	Water Resources Commercial Paper Program			17,465
	State Water Resources Development System State Water Project	Brokerage Account	Managing purchase of gas through hedging arrangements to secure reliable and reasonably priced electrical power			10/25/2004	3,276
Total Accounts Outside the State Treasury							\$ 11,725,687,723

(Concluded)

Report of Accounts Outside the State Treasury

Active Accounts as of June 30, 2015

The agencies listed below maintained active accounts outside the State Treasury.
As of June 30, 2015, these accounts had zero balances.

African-American Museum, California (3105)
Air Resources Board, State (3900)
Board of Equalization (0860)
Business Oversight, Department of (1701)
California Highway Patrol, Department of (2720)
California State University, Bakersfield (6650)
California State University, Channel Islands (6850)
California State University, Chico (6680)
California State University, Dominguez Hills (6690)
California State University, East Bay (6720)
California State University, Fullerton (6710)
California State University, Humboldt (6730)
California State University, Long Beach (6740)
California State University, Los Angeles (6750)
California State University, Monterey Bay (6756)
California State University, Sacramento (6780)
California State University, San Francisco (6800)
California State University, San Jose (6810)
California State University, San Luis Obispo (6820)
California State University, San Marcos (6840)
California State University, Stanislaus (6670)
Children and Families Commission, California (4250)
Commission on Teacher Credentialing (6360)
Conservation, Department of (3480)
Controller's Office, State (0840)
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 (1705)
Fish and Wildlife, Department of (3600)
Forestry and Fire Protection, Department of (3540)
General Services, Department of (7760)
Health Benefit Exchange, California (4800)
Horse Racing Board, California (1750)
Insurance, Department of (0845)
Justice, Department of (0820)
Lanterman Development Center (4370)
Managed Health Care, Department of (4150)
Maritime Academy, California (6752)
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)

Report of Accounts Outside the State Treasury

Active Accounts as of June 30, 2015

The agencies listed below maintained active accounts outside the State Treasury.
As of June 30, 2015, these accounts had zero balances.

Secretary of State (0890)
Senate (0110)
Social Services, Department of (5180)
Sonoma State University (6830)
State Hospitals - Coalinga, Department of (4540)
State Hospitals - Metropolitan, Department of (4490)
State Hospitals - Sacramento, Department of (4450)
State Lands Commission (3560)
State Personnel Board (7503)
State Treasurer's Office (0950)
Statewide Health Planning and Development, Office of (4140)
Summer School for the Arts, California State (6255)
Technology, California Department of (7502)
Toxic Substances Control, Department of (3960)
Water Resources Control Board, State (3940)

(Concluded)

Report of Accounts Outside the State Treasury

No Accounts Outside as of June 30, 2015

The agencies listed below certified that they hold no accounts outside the State Treasury as of June 30, 2015.

Administrative Law, Office of (7910)
Aging, Department of (4170)
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)
Awards for Innovation in Higher Education (6910)
Baldwin Hills Conservancy (3835)
Board of Governors of the California Community Colleges (6870)
Board of State and Community Corrections (5227)
Business, Consumer Services, and Housing Agency, Secretary for (0515)
California Horse Racing Board (8850)
Capital Outlay Planning and Studies Funding (9860)
Cash Management and Budgetary Loans (9620)
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 Aging (4180)
Commission on Asian Pacific Islanders American Affairs (8825)
Commission on Disability Access, California (8790)
Commission on Peace Officer Standards and Training (8120)
Commission on State Mandates (8885)
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)
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 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)
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)
Inspector General, Office of the (0552)
Institute for Regenerative Medicine, California (6445)

Report of Accounts Outside the State Treasury

No Accounts Outside as of June 30, 2015

The agencies listed below certified that they hold no accounts outside the State Treasury as of June 30, 2015.

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 Hospitals - Salinas, Department of (4550)
State Hospitals - Stockton, Department of (4520)
State Hospitals - Vacaville, Department of (4530)
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)
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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Index by Fund Name

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Affordable Housing Innovation Fund	257	281
Agricultural Employee Relief Fund	350	378
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Alternative and Renewable Fuel and Vehicle Technology Fund	75	161
American Red Cross, California Chapters Fund	350	378
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Annuitants' Health Care Coverage Fund	351	379
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Armory Fund	326	334
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California Cancer Research Fund	352	380
California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund	352	380
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California Police Activities League (CALPAL) Fund	356	384
California Ports Infrastructure, Security, and Air Quality Improvement Account	255	279
California Public Library Construction and Renovation Fund	251	275
California Safe Drinking Water Fund	251	275
California Safe Drinking Water Fund of 1988	251	275
California School Finance Authority Fund	313	319
California Sea Otter Fund	356	384
California Senior Legislature Fund	356	384
California Seniors Special Fund	356	384
California Sexual Violence Victim Services Fund	357	385
California State Law Library Special Account	33	45
California State Lottery Education Fund	357	385
California State Lottery Education Fund - California Youth Authority	357	385
California State Mining and Mineral Museum Fund	357	385
California State Park Enterprise Fund	327	335
California State University Lottery Education Fund	357	385
California State University Special Projects Fund	357	385
California State University Trust Fund	357	385
California Stem Cell Research and Cures Fund	251	275
California Teleconnect Fund Administrative Committee Fund	86	172
California Tire Recycling Management Fund	87	173
California Urban Waterfront Area Restoration Fund	358	386
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California Veterans Homes Fund	358	386
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California Water Resources Development Bond Fund	313	319
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California YMCA Youth and Government Fund	358	386
California Youth Leadership Fund	359	387
CalRecycle Greenhouse Gas Reduction Revolving Loan Fund	327	335
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Cannery Inspection Fund	87	173
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Car Wash Worker Restitution Fund	87	173
Carpet Stewardship Account	113	199
Caseload Subaccount	117	203
Cemetery Fund	88	174
Central Service Cost Recovery Fund	327	335
Central Valley Project Improvement Subaccount	263	287
Central Valley Water Project Construction Fund	313	319
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Certification Account	93	179
Certification Fund	88	174
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Charity Bingo Mitigation Fund	89	175
Charter School Facilities Account of 2004	331	339
Charter School Facilities Account of 2006	332	340
Charter School Revolving Loan Fund	327	335
Charter School Security Fund	359	387
Child Care Account	82	168
Child Care Facilities Revolving Fund	313	319
Child Health and Disability Prevention Treatment Account	361	389
Child Health and Safety Fund	89	175
Child Performer Services Permit Fund	89	175
Child Poverty and Family Supplemental Support Subaccount	115	201
Child Support Collections Recovery Fund	359	387
Child Support Payment Trust Fund	359	387
Child Support Services Advance Fund	327	335
Child Victims of Human Trafficking Fund	359	387
Child Welfare Services Program Improvement Fund	359	387
Childhood Lead Poisoning Prevention Fund	89	175
Children's Hospital Bond Act Fund	251	275
Children's Hospital Fund	252	276
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Children's Health and Human Services Special Fund	89	175
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Cigarette Tax Fund	58	60
Clean Air and Transportation Improvement Fund	252	276
Clean and Renewable Energy Business Financing Revolving Loan Fund	313	319
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Clean Water and Water Reclamation Fund of 1988	252	276
Clean Water and Water Recycling Account	261	285
Cleanup Loans and Environmental Assistance to Neighborhoods Account	33	45
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Coachella Valley Mountains Conservancy Fund	91	177
Coastal Access Account	92	178
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Coastal Nonpoint Source Control Subaccount	265	289
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Conjunctive Use Subaccount	268	292
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Contingent Fund of the Medical Board of California	93	179
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Corporation Tax Fund	58	60
Corrections Training Fund	93	179
Corridor Mobility Improvement Account	255	279
Cost of Implementation Account	75	161
Counties Children and Families Account	82	168
County Health Initiative Matching Fund	360	388
County Medical Services Subaccount	117	203
County School Service Fund Contingency Account	33	45
Court Collection Account	34	46
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Court Facilities Trust Fund	94	180
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Dentally Underserved Account	145	231
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Department of Agriculture Building Fund	327	335
Department of Justice Child Abuse Fund	34	46
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District Attorney and Public Defender Growth Special Account	121	207
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Domestic Violence Restraining Order Reimbursement Fund	361	389
Domestic Violence Training and Education Fund	98	184
Donate Life California Trust Subaccount	374	402
Donated Food Revolving Fund	328	336
Drainage Management Subaccount	261	285
Drinking Water Operator Certification Special Account	98	184
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Earthquake Risk Reduction Fund of 1996	99	185
Earthquake Safety and Public Buildings Rehabilitation Fund of 1990	253	277
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Education Protection Account	35	47
Educational Facilities Authority Fund	361	389
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Electric Program Investment Charge Fund	99	185
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Enhancing Law Enforcement Activities Growth Special Account	119	205
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Expedited Site Remediation Trust Fund	104	190
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Family Support Subaccount	116	202
Farm and Ranch Solid Waste Cleanup and Abatement Account	35	47
Farmworker Remedial Account	36	48
Feasibility Projects Subaccount	263	287
Federal Temporary High Risk Health Insurance Fund	301	307
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Flood Control Subventions Subaccount	265	289
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Food Safety Fund	107	193
Foreclosure Consultant Regulation Fund	107	193
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Gambling Addiction Program Fund	107	193
Gambling Control Fines and Penalties Account	37	49
Gambling Control Fund	37	49
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General Fund	6	8
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Geothermal Resources Development Account	37	49
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Hazardous Waste Control Account	37	49
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Health Care Deposit Fund	363	391
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Health Education Account	90	176
Health Facility Construction Loan Insurance Fund	314	320
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Higher Education Capital Outlay Bond Fund of 1988	253	277
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Home Furnishings and Thermal Insulation Fund	111	197
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Housing and Emergency Shelter Trust Fund	257	281
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Housing for Veterans Fund	259	283
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H - Continued		
Housing Urban-Suburban-and-Rural Parks Account	258	282
I		
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Indian Gaming Revenue Sharing Trust Fund	365	393
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Industrial Development Fund	112	198
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Inheritance Tax Fund	59	61
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Insurance Tax Fund	59	61
Integrated Waste Management Account	113	199
Interim Water Supply and Water Quality Infrastructure and Management Subaccount	268	292
Internal Health Information Integrity Quality Improvement Account	114	200
J		
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Judges' Retirement Fund	344	346
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Judicial Branch Workers' Compensation Fund	329	337
Juvenile Justice Growth Special Account	121	207
Juvenile Justice Subaccount	119	205
Juvenile Reentry Grant Special Account	119	205
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Keep Arts In Schools Fund	365	393
L		
Labor and Workforce Development Fund	114	200
Labor Enforcement and Compliance Fund	114	200
Lake Elsinore and San Jacinto Watershed Subaccount	267	291
Lake Tahoe Acquisitions Fund	259	283
Lake Tahoe Assistance Fund	301	307
Lake Tahoe Conservancy Account	84	170
Lake Tahoe Science and Lake Improvement Account	38	50
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Law Enforcement Services Account	119	205
Law Enforcement Services Growth Subaccount	121	207
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Leaking Underground Storage Tank Cost Recovery Fund	38	50
Legal Services Revolving Fund	329	337
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Local Agency Investment Fund	366	394
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Local Jurisdiction Energy Assistance Account	38	50
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Local Public Prosecutors and Public Defenders Training Fund	115	201
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Local Revenue Fund 2011	120	206
Local Safety and Protection Account	67	71
Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006	256	280
Local Transportation Loan Account	65	69
Long-Term Care Quality Assurance Fund	123	209
Los Angeles State Building Authority Fund	315	321
Low Income Health Program MCE Out-of-Network Emergency Care Services Fund	123	209
M		
Major Risk Medical Insurance Fund	123	209
Managed Care Administrative Fines and Penalties Fund	123	209
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Mental Health Facility Licensing Fund	125	211
Mental Health Managed Care Deposit Fund	367	395
Mental Health Practitioner Education Fund	125	211
Mental Health Services Fund	125	211
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Milk Producers Security Trust Fund	367	395
Mine Reclamation Account	125	211
Missing Children Reward Fund	125	211
Missing Persons DNA Database Fund	126	212
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Mobilehome Park Purchase Fund	315	321
Mobilehome Parks and Special Occupancy Parks Revolving Fund	126	212
Motor Carriers Safety Improvement Fund	64	68
Motor Vehicle Account	65	69
Motor Vehicle Fuel Account	67	71
Motor Vehicle License Fee Account	67	71
Motor Vehicle Parking Facilities Money Account	38	50
Motor Vehicle Transportation Tax Account	67	71
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N		
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National Mortgage Special Deposit Fund	366	394
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Natural Gas Services Program Fund	329	337
Natural Gas Subaccount	134	220
Natural Heritage Preservation Tax Credit Reimbursement Account	39	51
Naturopathic Doctor's Fund	127	213
New Motor Vehicle Board Account	65	69
Nondesignated Public Hospital Supplemental Fund	127	213
Nonpoint Source Pollution Control Subaccount	265	289
Nontoxic Dry Cleaning Incentive Trust Fund	127	213
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Northern California Veterans Cemetery Master Development Fund	127	213
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Nuclear Planning Assessment Special Account	39	51
Nursing Home Administrator's State License Examining Fund	127	213
Nutrition Reserve Fund	367	395
O		
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Occupational Lead Poisoning Prevention Account	39	51
Occupational Safety and Health Fund	128	214
Occupational Therapy Fund	128	214
Off-Highway License Fee Fund	128	214
Off-Highway Vehicle Trust Fund	129	215
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Office of Systems Integration Fund	329	337
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Oil Trust Fund	368	396
Old Age and Survivors' Insurance Revolving Fund	329	337
Operating Funds of the Assembly and Senate	129	215
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Osteopathic Medical Board of California Contingent Fund	130	216
Outpatient Setting Fund of the Medical Board of California	130	216
P		
Parkland Fund of 1980	259	283
Passenger Equipment Acquisition Fund	329	337
Passenger Rail Bond Fund of 1990	259	283
Payphone Service Providers Committee Fund	131	217
Peace Officers' Training Fund	131	217
Pedestrian Safety Account	65	69
Penalty Account	81	167
Perinatal Insurance Fund	131	217
Personal Income Tax Fund	59	61
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Pierce's Disease Management Account	131	217
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Predevelopment Loan Fund	369	397
Pressure Vessel Account	132	218
Prison Construction Bond Fund of 1990	260	284
Prison Construction Fund of 1986	260	284
Prison Construction Fund of 1988	260	284
Prison Industries Revolving Fund	330	338
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Private Postsecondary Education Administration Fund	133	219
Private Security Services Fund	133	219
Professional Engineers' and Land Surveyors' Fund	133	219
Professional Fiduciary Fund	133	219
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Propane Safety Inspection and Enforcement Program Trust Fund	369	397
Property Acquisition Law Money Account	39	51
Protect Our Coast and Oceans Fund	369	397
Protective Services Growth Special Account	122	208
Protective Services Subaccount	123	209
Psychiatric Technicians Account	156	242
Psychology Fund	133	219
Public Awards Fund	369	397
Public Beach Restoration Fund	134	220
Public Buildings Construction Fund	330	338
Public Buildings Construction Fund Subaccount	330	338
Public Employees' Contingency Reserve Fund	369	397
Public Employees' Deferred Compensation Fund	369	397
Public Employees' Health Care Fund	369	397
Public Employees' Retirement Fund	345	347
Public Hospital Investment, Improvement, and Incentive Fund	134	220
Public Interest Research, Development, and Demonstration Fund	135	221
Public Resources Account	91	177
Public Rights Law Enforcement Special Fund	135	221
Public Safety Account	370	398
Public School District Organization Revolving Fund	330	338
Public School Planning, Design and Construction Review Revolving Fund	135	221
Public Transportation Account	65	69
Public Transportation Modernization, Improvement and Service Enhancement Account	256	280
Public Utilities Commission Ratepayer Advocate Account	135	221
Public Utilities Commission Transportation Reimbursement Account	39	51
Public Utilities Commission Utilities Reimbursement Account	39	51
Public Water System Fund	302	308

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Real Estate Appraisers Regulation Fund	136	222
Real Estate Fund	136	222
Recidivism Reduction Fund	136	222
Recreational Health Fund	137	223
Recreational Trails Fund	302	308
Recycling Market Development Revolving Loan Subaccount	113	199
Refunding Escrow Fund	370	398
Regional Planning, Housing, and Infill Incentive Account	259	283
Regional Railroad Accident Preparedness and Immediate Response Fund	137	223
Registered Environmental Health Specialist Fund	137	223
Registered Nurse Education Fund	137	223
Registry of Charitable Trusts Fund	137	223
Registry of International Student Exchange Visitor Placement Organizations Fund	137	223
Rehabilitation Revolving Loan Guarantee Fund	331	339
Removal and Remedial Action Account	137	223
Renewable Energy Resources Development Fee Trust Fund	138	224
Renewable Resource Trust Fund	138	224
Rental Housing Construction Fund	370	398
Replacement Benefit Custodial Fund	345	347
Research Account	91	177
Research and Development Account	83	169
Residential and Outpatient Program Licensing Fund	138	224
Resident-Run Housing Revolving Fund	371	399
Resources License Plate Fund	139	225
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Retail Food Safety and Defense Fund	139	225
Retail Sales Tax Fund	59	61
Revolving Loans Fund	302	308
Rigid Container Account	139	225
River Protection Subaccount	267	291
Riverside County Public Financing Authority Fund	315	321
Roberti Affordable Housing Fund	261	285
Rural CUPA Reimbursement Account	39	51
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Sacramento City Financing Authority Fund	371	399
Sacramento Valley Water Management and Habitat Protection Subaccount	264	288
Safe Drinking Water Account	139	225
Safe Drinking Water and Toxic Enforcement Fund	139	225
Safe Drinking Water State Revolving Fund	331	339
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	267	291
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006	269	293
Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund	269	293
Safe, Clean, Reliable Water Supply Fund	263	287
Safely Surrendered Baby Fund	371	399
Sale of Tobacco to Minors Control Account	140	226
Sales and Use Tax Growth Account	121	207
Sales Tax Account	117	203
Sales Tax Growth Account	117	203

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Salmon and Steelhead Trout Restoration Account	140	226
Salton Sea Restoration Fund	371	399
San Bernardino State Building Authority Fund	315	321
San Francisco State Building Fund	315	321
San Joaquin River Conservancy Fund	140	226
Santa Ana River Watershed Subaccount	267	291
Santa Monica Mountains Conservancy Fund	371	399
Satellite Wagering Account	105	191
Scholarshare Administrative Fund	371	399
School District Account	153	239
School Employees Fund	371	399
School Facilities Bond Act of June 1992	270	294
School Facilities Emergency Repair Account	141	227
School Facilities Fee Assistance Fund	141	227
School Land Bank Fund	141	227
School Supplies for Homeless Children Fund	372	400
Seawater Intrusion Control Subaccount	261	285
Secondhand Dealer and Pawnbroker Fund	141	227
Secretary of State's Business Fees Fund	141	227
Secure Choice Retirement Savings Program Fund	372	400
Seismic Retrofit Bond Fund of 1996	269	293
Self-Help Housing Fund	372	400
Self-Insurance Plans Fund	141	227
Senate Operating Fund	141	227
Senior Citizens and Disabled Citizens Property Tax Postponement Fund	142	228
Service Revolving Fund	331	339
Sexual Predator Public Information Account	142	228
Site Operation and Maintenance Account	40	52
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Skilled Nursing Facility Quality and Accountability Special Fund	142	228
Small Business Expansion Fund	372	400
Small Communities Grant Subaccount	261	285
Small System Technical Assistance Account	303	309
Social Services Subaccount	117	203
Soil Conservation Fund	143	229
Solid Waste Disposal Site Cleanup Trust Fund	143	229
South Delta Barriers Subaccount	263	287
Special Deposit Fund	373	401
Specialized First Aid Training Program Approval Fund	143	229
Specialized License Plate Fund	143	229
Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund	143	229
State Assistance for Fire Equipment Account	40	52
State Athletic Commission Neurological Examination Account	40	52
State Audit Fund	143	229
State Board of Chiropractic Examiners' Fund	143	229
State Certified Unified Program Agency Account	41	53
State Child Care Capital Outlay Fund	303	309
State Children's Trust Fund	373	401
State Clean Water and Water Conservation Fund	269	293
State Clean Water Bond Fund of 1984	269	293
State Coastal Conservancy Fund	316	322
State Coastal Conservancy Fund of 1984	269	293
State Community Corrections Performance Incentives Fund	144	230
State Compensation Insurance Fund	316	322

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State Corporations Fund	144	230
State Court Facilities Construction Fund	145	231
State Dental Assistant Fund	145	231
State Dental Hygiene Fund	145	231
State Dentistry Fund	145	231
State Department of Public Health Licensing and Certification Program Fund	145	231
State Emergency Telephone Number Account	41	53
State Employees' Pretax Parking Fund	373	401
State Energy Conservation Assistance Account	41	53
State Fire Marshal Fireworks Enforcement and Disposal Fund	145	231
State Fire Marshal Licensing and Certification Fund	146	232
State Funeral Directors and Embalmers Fund	146	232
State HICAP Fund	146	232
State Highway Account	66	70
State Hospital Account	367	395
State Instructional Materials Fund	373	401
State Lottery Fund	316	322
State Motor Vehicle Insurance Account	41	53
State Notes Expense Account	41	53
State Park Contingent Fund	373	401
State Parks and Recreation Fund	147	233
State Parks Protection Fund	373	401
State Parks Revenue Incentive Subaccount	147	233
State Payroll Revolving Fund	331	339
State Peace Officers' and Firefighters' Defined Contribution Plan Fund	373	401
State Penalty Fund	374	402
State Public Works Enforcement Fund	147	233
State Responsibility Area Fire Prevention Fund	147	233
State Revolving Fund Loan Subaccount (in Safe, Clean, Reliable Water Supply Fund)	262	286
State Revolving Fund Loan Subaccount (in Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund)	265	289
State Route 99 Account	257	281
State School Building Aid Fund	331	339
State School Deferred Maintenance Fund	374	402
State School Facilities Fund of 1998	270	294
State School Facilities Fund of 2002	270	294
State School Facilities Fund of 2004	271	295
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0687	Donated Food Revolving Fund	328	336
0690	Employment Development Department Building Fund	362	390
0691	Water Resources Revolving Fund	333	341
0696	Welfare Advance Fund	333	341
0698	Home Purchase Assistance Fund	364	392
0701	Veterans' Home Fund	271	295
0702	Consumer Affairs Fund	93	179
0703	Clean Air and Transportation Improvement Fund	252	276
0704	Accountancy Fund	74	160
0705	Higher Education Capital Outlay Bond Fund of 1992	253	277
0706	California Architects Board Fund	79	165
0707	California Safe Drinking Water Fund	251	275
0714	Roberti Affordable Housing Fund	261	285
0717	Cemetery Fund	88	174
0720	Lake Tahoe Acquisitions Fund	259	283
0721	Parkland Fund of 1980	259	283
0730	State Coastal Conservancy Fund of 1984	269	293
0735	Contractors' License Fund	93	179
0737	State Clean Water and Water Conservation Fund	269	293
0739	State School Building Aid Fund	331	339
0740	State Clean Water Bond Fund of 1984	269	293
0741	State Dentistry Fund	145	231
0742	State, Urban, and Coastal Park Fund	271	295
0744	Water Conservation and Water Quality Bond Fund of 1986	271	295
0745	School Facilities Bond Act of June 1992	270	294
0746	Prison Construction Fund of 1986	260	284
0747	Prison Construction Fund of 1988	260	284
0748	Fish and Wildlife Habitat Enhancement Fund	253	277
0749	Refunding Escrow Fund	370	398
0750	State Funeral Directors and Embalmers Fund	146	232
0751	Prison Construction Bond Fund of 1990	260	284
0752	Home Furnishings and Thermal Insulation Fund	111	197
0755	Licensed Midwifery Fund	115	201
0756	Passenger Rail Bond Fund of 1990	259	283
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

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0763	Optometry Fund	130	216
0764	Clean Water and Water Reclamation Fund of 1988	252	276
0767	Pharmacy Board Contingent Fund	131	217
0768	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990	253	277
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	156	242
0780	Psychiatric Technicians Account	156	242
0784	Student Loan Operating Fund	375	403
0785	Higher Education Capital Outlay Bond Fund of 1988	253	277
0786	California Wildlife, Coastal, and Park Land Conservation Fund of 1988	251	275
0788	California Earthquake Safety and Housing Rehabilitation Account	259	283
0790	Water Conservation Fund of 1988	272	296
0791	Higher Education Capital Outlay Bond Fund of June 1990	253	277
0793	California Safe Drinking Water Fund of 1988	251	275
0794	California Library Construction and Renovation Fund	250	274
0803	State Children's Trust Fund	373	401
0812	Reader Employment Fund	370	398
0813	Self-Help Housing Fund	372	400
0814	California State Lottery Education Fund	357	385
0815	Judges' Retirement Fund	344	346
0816	Audit Repayment Trust Fund	351	379
0820	Legislators' Retirement Fund	345	347
0821	Flexelect Benefit Fund	363	391
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	357	385
0833	Annuityants' 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	355	383
0846	Public Awards Fund	369	397
0848	California Health Care for the Indigent Program Account	361	389
0849	Replacement Benefit Custodial Fund	345	347
0853	Petroleum Violation Escrow Account	301	307
0854	Katz Schoolbus Fund	301	307
0858	Recreational Trails Fund	302	308
0863	State Child Care Capital Outlay Fund	303	309
0864	Lake Tahoe Assistance Fund	301	307
0865	Mental Health Managed Care Deposit Fund	367	395
0867	California Farmland Conservancy Program Fund	353	381
0869	Consolidated Work Program Fund	300	306
0870	Unemployment Administration Fund	303	309
0871	Unemployment Fund	303	309
0872	State Hospital Account	367	395
0874	United States Flood Control Receipts Fund	303	309

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0877	DMV Local Agency Collection Fund	361	389
0878	United States Forest Reserve Fund	303	309
0881	California Animal Health and Food Safety Laboratory and Center for Equine Health Account	351	379
0882	United States Grazing Fees Fund	303	309
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	301	307
0902	California State Mining and Mineral Museum Fund	357	385
0903	State Penalty Fund	374	402
0904	California Health Facilities Financing Authority Fund	354	382
0908	School Employees Fund	371	399
0909	Community College Fund for Instructional Improvement	360	388
0910	Condemnation Deposits Fund	360	388
0911	Educational Facilities Authority Fund	361	389
0912	Health Care Deposit Fund	363	391
0913	Industrial Relations Unpaid Wage Fund	365	393
0914	Bay Fill Clean-Up and Abatement Fund	351	379
0915	Deferred Compensation Plan Fund	361	389
0916	California Housing Loan Insurance Fund	354	382
0917	Inmate Welfare Fund	365	393
0918	Small Business Expansion Fund	372	400
0920	Litigation Deposits Fund	365	393
0924	Local Agency Investment Fund	366	394
0925	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund	353	381
0927	Joe Serna, Jr. Farmworker Housing Grant Fund	365	393
0928	Forest Resources Improvement Fund	363	391
0929	Housing Rehabilitation Loan Fund	364	392
0930	Pollution Control Financing Authority Fund	368	396
0932	Trial Court Trust Fund	153	239
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	373	401
0943	Land Bank Fund	365	393
0945	California Breast Cancer Research Fund	352	380
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
0965	Timber Tax Fund	375	403
0969	Public Safety Account	370	398
0970	Unclaimed Property Fund	376	404
0972	Manufactured Home Recovery Fund	366	394
0974	California Peace Officer Memorial Foundation Fund	355	383
0977	Resident-Run Housing Revolving Fund	371	399
0979	California Firefighters' Memorial Fund	353	381

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0980	Predevelopment Loan Fund	369	397
0982	California Urban Waterfront Area Restoration Fund	358	386
0983	California Fund for Senior Citizens	353	381
0985	Emergency Housing and Assistance Fund	362	390
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	39	51
1011	Budget Stabilization Account	32	44
1017	Umbilical Cord Blood Collection Program Fund	153	239
1018	Lake Tahoe Science and Lake Improvement Account	38	50
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	151	237
3008	Transportation Investment Fund	151	237
3010	Pierce's Disease Management Account	131	217
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	149	235
3020	Tobacco Settlement Fund	151	237
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	152	238
3030	Workers' Occupational Safety and Health Education Fund	159	245
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	145	231
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	157	243
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	94	180
3067	Cigarette and Tobacco Products Compliance Fund	89	175

Fund No.	Fund Name	Balance Sheet	Statement of Operations
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	154	240
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	41	53
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	132	218
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	313	319
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	360	388
3107	Transportation Debt Service Fund	151	237
3108	Professional Fiduciary Fund	133	219
3109	Natural Gas Subaccount	134	220
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
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
3131	California Bingo Fund	81	167
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

Fund No.	Fund Name	Balance Sheet	Statement of Operations
3141	California Advanced Services Fund	79	165
3142	State Dental Assistant Fund	145	231
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	112	198
3160	Wastewater Operator Certification Fund	157	243
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
3170	Heritage Enrichment Resource Fund	110	196
3171	Local Revenue Fund 2011	120	206
3172	Public Hospital Investment, Improvement, and Incentive Fund	134	220
3175	California Health Trust Fund	354	382
3179	Mental Health Account	120	206
3195	Carpet Stewardship Account	113	199
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	150	236
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
3225	Juvenile Justice Subaccount	119	205
3226	Juvenile Reentry Grant Special Account	119	205
3227	Youthful Offender Block Grant Special Account	119	205
3228	Greenhouse Gas Reduction Fund	109	195
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

Fund No.	Fund Name	Balance Sheet	Statement of Operations
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
3238	State Parks Revenue Incentive Subaccount	147	233
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
3255	Home Care Fund	111	197
3256	Specialized First Aid Training Program Approval Fund	143	229
3257	Used Mattress Recycling Fund	154	240
3259	Recidivism Reduction Fund	136	222
3260	Regional Railroad Accident Preparedness and Immediate Response Fund	137	223
3263	College Access Tax Credit Fund	92	178
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	142	228
3272	California Domestic Violence Prevention Fund	83	169
6000	California Public Library Construction and Renovation Fund	251	275
6001	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	267	291
6002	Flood Protection Account	265	289
6004	Agriculture and Open Space Mapping Subaccount	265	289
6005	Flood Protection Corridor Subaccount	266	290
6006	Flood Control Subventions Subaccount	265	289
6007	Urban Stream Restoration Subaccount	266	290
6010	Yuba Feather Flood Protection Subaccount	266	290
6012	Watershed Protection Account	267	291
6013	Watershed Protection Subaccount	267	291
6015	River Protection Subaccount	267	291
6016	Santa Ana River Watershed Subaccount	267	291
6017	Lake Elsinore and San Jacinto Watershed Subaccount	267	291
6019	Nonpoint Source Pollution Control Subaccount	265	289
6020	State Revolving Fund Loan Subaccount (in Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund)	265	289
6021	Wastewater Construction Grant Subaccount	265	289
6022	Coastal Nonpoint Source Control Subaccount	265	289
6023	Water Conservation Account	267	291
6024	Water Supply, Reliability, and Infrastructure Account	269	293
6025	Conjunctive Use Subaccount	268	292
6026	Bay-Delta Multipurpose Water Management Subaccount	268	292
6027	Interim Water Supply and Water Quality Infrastructure and Management Subaccount	268	292
6028	Higher Education Capital Outlay Bond Fund of 2002	254	278
6029	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund	250	274
6031	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002	272	296
6032	Voting Modernization Fund	271	295
6036	State School Facilities Fund of 2002	270	294
6037	Housing and Emergency Shelter Trust Fund	257	281
6038	Building Equity and Growth in Neighborhoods (BEGIN) Fund	258	282
6041	Higher Education Capital Outlay Bond Fund of 2004	254	278
6043	High-Speed Passenger Train Bond Fund	255	279

Fund No.	Fund Name	Balance Sheet	Statement of Operations
6044	State School Facilities Fund of 2004	271	295
6046	Children's Hospital Fund	252	276
6047	California Stem Cell Research and Cures Fund	251	275
6048	University Capital Outlay Bond Fund of 2006	271	295
6049	California Community College Capital Outlay Bond Fund of 2006	250	274
6050	Tobacco Asset Sales Revenue Fund	376	404
6051	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006	269	293
6052	Disaster Preparedness and Flood Prevention Bond Fund of 2006	253	277
6053	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006	255	279
6054	California Ports Infrastructure, Security, and Air Quality Improvement Account	255	279
6055	Corridor Mobility Improvement Account	255	279
6056	Trade Corridors Improvement Fund	255	279
6057	State School Facilities Fund of 2006	271	295
6058	Transportation Facilities Account	257	281
6059	Public Transportation Modernization, Improvement and Service Enhancement Account	256	280
6060	State-Local Partnership Program Account	257	281
6061	Transit System Safety, Security, and Disaster Response Account	257	281
6062	Local Bridge Seismic Retrofit Account	256	280
6063	Highway-Railroad Crossing Safety Account	255	279
6064	Highway Safety, Rehabilitation, and Preservation Account	255	279
6065	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006	256	280
6066	Housing and Emergency Shelter Trust Fund of 2006	258	282
6067	Affordable Housing Account	257	281
6068	Affordable Housing Innovation Fund	257	281
6069	Regional Planning, Housing, and Infill Incentive Account	259	283
6070	Transit-Oriented Development Account	259	283
6071	Housing Urban-Suburban-and-Rural Parks Account	258	282
6072	State Route 99 Account	257	281
6076	California Ocean Protection Trust Fund	251	275
6079	Children's Hospital Bond Act Fund	251	275
6082	Housing for Veterans Fund	259	283
6083	Water Quality, Supply, and Infrastructure Improvement Fund of 2014	272	296
6801	Transportation Financing Subaccount	332	340
7500	Public Water System Fund	302	308
7502	Demonstration Disproportionate Share Hospital Fund	300	306
7503	Health Care Support Fund	301	307
7505	Revolving Loans Fund	302	308
8000	Charter School Security Fund	359	387
8001	Teachers' Health Benefits Fund	345	347
8004	Child Support Collections Recovery Fund	359	387
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
8014	California Pharmacist Scholarship and Loan Repayment Program Fund	355	383
8017	California Missions Foundation Fund	355	383
8018	Salton Sea Restoration Fund	371	399
8020	Environmental Education Account	362	390
8022	California Military Family Relief Fund	355	383
8023	Child Welfare Services Program Improvement Fund	359	387
8026	Petroleum Underground Storage Tank Financing Account	368	396
8029	Coastal Trust Fund	359	387
8031	Child Support Payment Trust Fund	359	387
8032	Oil Trust Fund	368	396

Fund No.	Fund Name	Balance Sheet	Statement of Operations
8033	Distressed Hospital Fund	361	389
8034	Medically Underserved Account for Physicians	363	391
8036	California Colorectal Cancer Prevention Fund	353	381
8038	Donate Life California Trust Subaccount	374	402
8041	Teachers' Deferred Compensation Fund	375	403
8047	California Sea Otter Fund	356	384
8048	California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund	352	380
8049	Vision Care Program for State Annuitants Fund	376	404
8052	California Economic Development Fund	353	381
8053	ALS/Lou Gehrig's Disease Research Fund	350	378
8054	California Cancer Research Fund	352	380
8055	Municipal Shelter Spay-Neuter Fund	367	395
8058	California Cultural and Historical Endowment Fund	353	381
8059	State Community Corrections Performance Incentives Fund	144	230
8062	Pooled Self-Insurance Fund	315	321
8064	Arts Council Fund	351	379
8065	Safely Surrendered Baby Fund	371	399
8066	California Police Activities League (CALPAL) Fund	356	384
8067	California Veterans Homes Fund	358	386
8069	Child Victims of Human Trafficking Fund	359	387
8071	National Mortgage Special Deposit Fund	366	394
8072	California State Park Enterprise Fund	327	335
8073	California Health Access Model Program Account	354	382
8074	California Youth Leadership Fund	359	387
8075	School Supplies for Homeless Children Fund	372	400
8076	State Parks Protection Fund	373	401
8077	California YMCA Youth and Government Fund	358	386
8078	California Military Department Support Fund	355	383
8079	Women and Girls Fund	377	405
8080	Clean Energy Job Creation Fund	91	177
8081	Secure Choice Retirement Savings Program Fund	372	400
8083	Stringfellow Residual Proceeds Account	375	403
8084	American Red Cross, California Chapters Fund	350	378
8085	Keep Arts In Schools Fund	365	393
8086	Protect Our Coast and Oceans Fund	369	397
8088	Graton Mitigation Fund	363	391
8090	California Arts Council Contribution and Donations Fund	352	380
8092	Habitat for Humanity Fund	363	391
8093	California Sexual Violence Victim Services Fund	357	385
8094	California Senior Legislature Fund	356	384
8500	Federal Temporary High Risk Health Insurance Fund	301	307
8502	LHP Fund	301	307
9250	Boxers' Pension Fund	344	346
9328	California Infrastructure Guarantee Trust Fund	312	318
9330	Clean and Renewable Energy Business Financing Revolving Loan Fund	313	319
9726	Child Support Services Advance Fund	327	335
9727	BEP Vendor Loan Interest Rate Buy-Down Fund	326	334
9728	Judicial Branch Workers' Compensation Fund	329	337
9730	Technology Services Revolving Fund	333	341
9731	Legal Services Revolving Fund	329	337
9732	Office of Systems Integration Fund	329	337
9733	Court Facilities Architecture Revolving Fund	327	335
9734	Charter School Facilities Account of 2004	331	339
9735	Charter School Facilities Account of 2006	332	340
9736	Transit-Oriented Development Implementation Fund	333	341

Fund No.	Fund Name	Balance Sheet	Statement of Operations
9737	FI\$Cal Internal Services Fund	328	336
9739	State Water Pollution Control Revolving Fund Administration Fund	332	340
9740	Central Service Cost Recovery Fund	327	335
9741	Energy Efficient State Property Revolving Fund	328	336
9745	California Health and Human Services Automation Fund	326	334
9746	Natural Gas Services Program Fund	329	337
9747	CalRecycle Greenhouse Gas Reduction Revolving Loan Fund	327	335

STATE OF CALIFORNIA

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BETTY T. YEE

California State Controller

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