

State of California  
*Budgetary/  
Legal Basis  
Annual Report*

For the Fiscal Year Ended June 30, 2007



**Controller *John Chiang***  
**California State Controller's Office**



**JOHN CHIANG**  
*California State Controller*



**JOHN CHIANG**  
*California State Controller*

May 15, 2008

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

I hereby submit the State of California's *Budgetary/Legal Basis Annual Report*. This report shows the financial condition of all funds and the results of their operations for the fiscal year ended June 30, 2007.

Major highlights of this budgetary report include the following:

- General Fund revenues totaled \$95.9 billion, an increase of \$2 billion from the 2005-06 fiscal year.
- California's General Fund, the State's primary funding source for general government services, ended the 2006-07 fiscal year with a fully reserved fund balance of \$6.0 billion. Reserved funds are set aside for specific purposes and, therefore, not available for appropriation.
- Included in the General Fund's reserved fund balance is \$3.4 billion in the Special Fund for Economic Uncertainties (the State's "rainy day fund").
- Bonds Authorized and Unissued increased \$32.0 billion from the 2005-06 fiscal year. This increase is a result of the General Obligation Bonds approved by voters in November 2006. These bonds fund existing housing programs, and will finance projects related to local transportation improvement, safe drinking water, and flood protection.

This report is prepared in compliance with Government Code Section 12460 and in conformance with the Governor's Budget and the Budget Act. I have also issued the *Comprehensive Annual Financial Report*, prepared strictly in accordance with accounting principles generally accepted in the United States of America (GAAP), which in some instances differ from those used to prepare the *Budgetary/ Legal Basis Annual Report*. The GAAP report is primarily intended to meet the needs of users outside of state government. A reconciliation between these two bases of accounting is contained in the GAAP report.

I wish to express my appreciation to all of the state agencies for their continued cooperation and efforts to submit timely reports. I am also grateful to the members of my staff for their professionalism, dedication, and hard work.

Sincerely,

Original signed by:

**JOHN CHIANG**  
California State Controller

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# Summary Financial Statements

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# Combined Statements



# Combined Balance Sheet All Fund Types

**June 30, 2007**  
(Amounts in thousands)

	<b>Governmental Cost Funds</b>			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 4,023,914	\$ 686,828	\$ 1,523,797	\$ 154,548
PMIA Loans Receivable .....	285,638	87,607	141,671	299
Deposits in Surplus Money Investment Fund .....	—	307,435	301	1,865,103
Amount on Deposit With U.S. Treasury .....	—	—	—	—
Receivables .....	483,475	65,344	8,441,121	414,867
Due From Other Funds .....	7,977,105	1,908,088	122,825	2,698,117
Due From Other Governments .....	233,240	8,992	—	3,104
Prepaid Expenses .....	580,452	3,427	—	70,752
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	69,146	—	—	1,665,400
Interfund Loans Receivable .....	153,449	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed 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 .....	609	—	—	110
<b>Total Assets .....</b>	<b>\$ 13,807,028</b>	<b>\$ 3,067,721</b>	<b>\$ 10,229,715</b>	<b>\$ 6,872,300</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 1,789,527	\$ 55,209	\$ 43,675	\$ 209,845
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	2,616,740	21,101	7,524,625	1,216,208
Due to Other Governments .....	3,305,272	4,423	1,298,571	296,251
Accrued Interest Payable .....	16,782	—	—	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	34,313	7,040	5,745	18,350
Deposits .....	4,281	14,442	—	9,405
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	1,760,900
Interfund Loans Payable .....	2,000	—	—	—
Long-Term Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	65,679	1,851,609	1,357,060	82,402
<b>Total Liabilities .....</b>	<b>7,834,594</b>	<b>1,953,824</b>	<b>10,229,676</b>	<b>3,593,361</b>
<b>FUND BALANCE</b>				
Contributed Capital .....	—	—	—	—
Reserved for Encumbrances .....	842,145	137,453	—	2,098,180
Reserved for Employees' Pension Benefits .....	—	—	—	—
Reserved for Unencumbered Balances				
of Continuing Appropriations .....	1,721,255	181,526	—	4,188,745
Reserved for Deposits .....	—	—	—	—
Other Reserves .....	—	—	—	—
Special Fund for Economic Uncertainties .....	3,409,034	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	920,655	39	479,465
Unreserved-Undesignated .....	—	(125,737)	—	(3,487,451)
<b>Total Fund Balance .....</b>	<b>5,972,434</b>	<b>1,113,897</b>	<b>39</b>	<b>3,278,939</b>
<b>Total Liabilities, Reserves, and Fund Balance .....</b>	<b>\$ 13,807,028</b>	<b>\$ 3,067,721</b>	<b>\$ 10,229,715</b>	<b>\$ 6,872,300</b>

**Nongovernmental Cost Funds**

Other Governmental Cost Funds	Other Nongovernmental Cost Funds						Total (Memorandum Only)
	Bond Funds	Trust and Agency Funds – Federal	Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds – Other	
\$ 1,788,562	\$ 4,232	\$ 348,397	\$ 726,447	\$ 28,416,243	\$ 129,306	\$ 22,049,710	\$ 59,851,984
201,142	202	50,806	16,925	3,724,899	78	2,507,363	7,016,630
8,692,857	3,951,879	40,983	9,366,608	1,887,367	540,092	3,999,868	30,652,493
—	—	3,455,035	—	—	—	—	3,455,035
792,465	247	120,392	8,459,688	28,153	40,813,988	1,145,194	60,764,934
3,437,950	304,231	438,466	265,060	1,178,246	78,666	2,748,321	21,157,075
13,102	34,138	9,708,445	115,435	218,911	107	84,734	10,420,208
96,517	—	91,448	12,131	49,774	1,618	33,902	940,021
—	—	—	18,919	79,060	—	3,703	101,682
—	—	—	27,503,285	247,449	516,330,667	20,251,690	564,333,091
110,235	—	—	9,890,703	6,369,417	—	356,840	18,461,741
2,160	—	—	—	—	—	—	155,609
—	—	91,721	4,462,538	5,100,672	398,396	22,377	10,075,704
—	—	(91,721)	(1,302,603)	(692,307)	—	(22,165)	(2,108,796)
—	—	—	495	—	—	41,455,887	41,456,382
—	21,911,597	—	—	—	—	—	21,911,597
—	45,924,431	—	1,834,675	—	—	—	47,759,106
—	—	—	(1,834,675)	—	—	—	(1,834,675)
—	—	—	4,535,145	—	—	348,295	4,883,440
46	—	10	1,264,009	65,712	9	2,433	1,332,938
<b>\$ 15,135,036</b>	<b>\$ 72,130,957</b>	<b>\$ 14,253,982</b>	<b>\$ 65,334,785</b>	<b>\$ 46,673,596</b>	<b>\$ 558,292,927</b>	<b>\$ 94,988,152</b>	<b>\$ 900,786,199</b>
\$ 926,510	\$ 563,804	\$ 5,143,494	\$ 3,036,291	\$ 1,446,242	\$ 138,449,755	\$ 1,824,403	\$ 153,488,755
—	—	—	16,178,587	—	—	—	16,178,587
1,621,594	1,557,992	3,036,843	354,673	744,153	15,760	1,284,098	19,993,787
2,197,620	192,344	2,539,419	92,091	13,963	59,894	1,485,071	11,484,919
—	—	—	245,285	64,251	—	—	326,318
—	—	—	3,100	—	—	—	3,100
141,376	—	57,980	304,675	251,146	—	327,512	1,148,137
647	—	—	215,887	34,621,062	1	515,660	35,381,385
—	5,974,061	—	350,000	1,038,573	—	—	7,362,634
—	—	7,863	31,957	94,517	—	308	1,895,545
609	—	—	—	—	—	—	2,609
—	—	—	39,134	9,745	427	197,391	246,697
—	—	—	25,627,487	7,188,738	—	548,826	33,365,051
32,240	—	53,761	2,178,236	22,690	158,586	4,005,629	9,807,892
<b>4,920,596</b>	<b>8,288,201</b>	<b>10,839,360</b>	<b>48,657,403</b>	<b>45,495,080</b>	<b>138,684,423</b>	<b>10,188,898</b>	<b>290,685,416</b>
—	—	—	—	—	—	—	—
2,619,745	7,598,126	—	—	—	—	—	13,295,649
—	—	—	—	—	419,608,504	—	419,608,504
3,179,291	22,906,031	—	—	—	—	—	32,176,848
—	—	—	—	—	—	44,613,813	44,613,813
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	3,409,034
4,970,214	—	—	—	—	—	—	6,370,373
(554,810)	33,338,599	3,414,622	16,677,382	1,178,516	—	40,185,441	90,626,562
<b>10,214,440</b>	<b>63,842,756</b>	<b>3,414,622</b>	<b>16,677,382</b>	<b>1,178,516</b>	<b>419,608,504</b>	<b>84,799,254</b>	<b>610,100,783</b>
<b>\$ 15,135,036</b>	<b>\$ 72,130,957</b>	<b>\$ 14,253,982</b>	<b>\$ 65,334,785</b>	<b>\$ 46,673,596</b>	<b>\$ 558,292,927</b>	<b>\$ 94,988,152</b>	<b>\$ 900,786,199</b>

# Combined Statement of Operations All Fund Types

Year Ended June 30, 2007

(Amounts in thousands)

	<b>Governmental Cost Funds</b>			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
<b>FUND BALANCE, JULY 1, 2006</b> .....	<b>\$ 11,255,519</b>	<b>\$ 607,908 *</b>	<b>\$ 66</b>	<b>\$ 3,216,035</b>
<b>ADDITIONS</b>				
Revenues .....	95,906,447	493,963	8,062,220	7,151,339
Operating Income .....	—	—	—	—
Receipts From Federal Government .....	—	—	—	—
Employer Contributions .....	—	—	—	—
Income From Investments .....	—	—	—	—
Repayment of Loans to School Districts .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Member Contributions .....	—	—	—	—
Securities in Trust Received or Purchased .....	—	—	—	—
Revenues Collected for Other Funds .....	—	—	93,678,755	—
Sales Tax Collected for Local Government .....	—	—	9,505,996	—
Transfers From Other Funds .....	994,051	543,772	22,948	6,546,386
Bonds Authorized .....	—	—	—	—
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	(19,988)	(6,056)	(72,568)	13,503
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	84,415	8,927,997	95,291	8,888,971
<b>Total Additions</b> .....	<b>96,964,925</b>	<b>9,959,676</b>	<b>111,292,642</b>	<b>22,600,199</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	24,682,789	405,339	97,640	4,927,040
Local Assistance .....	73,899,724	75,708	—	2,370,579
Capital Outlay .....	2,903,117	—	—	1,024,343
<b>Total Appropriation Expenditures</b> .....	<b>101,485,630</b>	<b>481,047</b>	<b>97,640</b>	<b>8,321,962</b>
Operating Expenditures and Expenses .....	—	—	—	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Depositors .....	—	—	—	—
Benefits .....	—	—	—	—
Administrative Expenses .....	—	—	—	—
Member 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 .....	—	—	93,678,755	—
Distribution of Local Sales Tax Collections .....	—	—	9,505,996	—
Transfers to Other Funds .....	968,898	54,932	8,073,706	5,624,544
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(206,518)	(6,204)	169	38,877
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	8,923,912	(63,597)	8,551,912
<b>Total Deductions</b> .....	<b>102,248,010</b>	<b>9,453,687</b>	<b>111,292,669</b>	<b>22,537,295</b>
<b>FUND BALANCE, JUNE 30, 2007</b> .....	<b>\$ 5,972,434</b>	<b>\$ 1,113,897</b>	<b>\$ 39</b>	<b>\$ 3,278,939</b>

\* During the year, various funds were reclassified between General Fund Special Accounts and Other Governmental Cost Funds.

<b>Nongovernmental Cost Funds</b>							
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	
<b>\$ 7,621,739 *</b>	<b>\$ 26,392,234</b>	<b>\$ 2,716,181</b>	<b>\$ 17,267,815</b>	<b>\$ 1,298,192</b>	<b>\$ 355,015,842</b>	<b>\$ 70,481,024</b>	<b>\$ 495,872,555</b>
11,397,277	—	—	—	—	—	—	123,011,246
—	465	6,221,831	17,443,721	3,847,546	—	44,334,613	71,848,176
—	—	41,596,613	—	—	—	927,438	42,524,051
—	—	—	—	—	9,856,534	—	9,856,534
—	220,505	127,917	1,606,772	4,652	66,080,890	1,054,291	69,095,027
—	—	—	—	3,911	—	—	3,911
—	—	—	—	—	—	46,414,391	46,414,391
—	—	—	—	—	—	402,515	402,515
—	—	—	—	—	5,619,197	—	5,619,197
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	93,678,755
—	—	—	—	—	—	—	9,505,996
13,683,856	499,866	11,917,739	1,137,472	1,013,078	123,259	5,644,533	42,126,960
—	42,669,000	—	—	—	—	—	42,669,000
—	—	—	—	—	—	—	—
38,391	3,124	5,291	75,787	(48,489)	(7)	18,364	7,352
—	—	1,204	(231,856)	22,850	13	113	(207,676)
830,666	75,796	—	452,103	142,510	4,993,551	13,860,849	38,352,149
<b>25,950,190</b>	<b>43,468,756</b>	<b>59,870,595</b>	<b>20,483,999</b>	<b>4,986,058</b>	<b>86,673,437</b>	<b>112,657,107</b>	<b>594,907,584</b>
6,754,934	—	—	—	—	—	—	36,867,742
8,232,742	—	—	—	—	—	—	84,578,753
(827,684)	—	—	—	—	—	—	3,099,776
<b>14,159,992</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>124,546,271</b>
—	5,362,523	47,702,783	17,840,958	3,904,429	—	56,939,262	131,749,955
—	—	—	—	—	—	38,294,025	38,294,025
—	—	—	—	—	—	424,795	424,795
—	—	—	—	—	—	—	—
—	—	—	—	—	5,697,288	—	5,697,288
—	—	—	—	—	288,708	—	288,708
—	—	—	—	—	—	—	—
—	—	—	—	—	17,336,689	—	17,336,689
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	93,678,755
—	—	—	—	—	—	—	9,505,996
9,316,255	519,191	11,486,103	2,461,328	933,536	—	2,215,039	41,653,532
—	—	—	479,175	—	—	—	479,175
—	—	—	168,810	—	—	—	168,810
—	—	—	—	—	—	—	—
(118,758)	136,520	(26,029)	(24,437)	(317,773)	(1,241,910)	(659,930)	(2,425,993)
—	—	5,907	4	—	—	832,222	838,133
—	—	3,390	148,594	585,542	—	293,464	18,443,217
<b>23,357,489</b>	<b>6,018,234</b>	<b>59,172,154</b>	<b>21,074,432</b>	<b>5,105,734</b>	<b>22,080,775</b>	<b>98,338,877</b>	<b>480,679,356</b>
<b>\$ 10,214,440</b>	<b>\$ 63,842,756</b>	<b>\$ 3,414,622</b>	<b>\$ 16,677,382</b>	<b>\$ 1,178,516</b>	<b>\$ 419,608,504</b>	<b>\$ 84,799,254</b>	<b>\$ 610,100,783</b>

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# Comparative Statements

# Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

**Year Ended June 30, 2007**

(Amounts in thousands)

	<b>General Fund</b>		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
<b>MAJOR TAXES AND LICENSES</b>			
Alcoholic Beverage Taxes and Fees .....	\$ 333,789	\$ 320,800	\$ 12,989
Corporation Taxes .....	11,157,897	10,311,000	846,897
Cigarette Tax .....	115,368	121,000	(5,632)
Horse Racing Revenues .....	2,270	2,335	(65)
Inheritance, Estate, and Gift Taxes .....	6,348	—	6,348
Insurance Gross Premiums Tax .....	2,178,336	2,220,000	(41,664)
Trailer Coach License (In-Lieu) Fees .....	26,981	25,357	1,624
Motor Vehicle License (In-Lieu) Fees .....	—	—	—
Motor Vehicle Fuel Tax – Gasoline .....	—	—	—
Motor Vehicle Fuel Tax – Diesel .....	—	—	—
Motor Vehicle Registration and Other Fees .....	—	—	—
Personal Income Tax .....	52,409,766	52,042,000	367,766
Retail Sales and Use Taxes .....	27,444,661	27,775,000	(330,339)
Retail Sales and Use Taxes – Fiscal Recovery .....	—	—	—
Retail Sales and Use Taxes – Realignment .....	—	—	—
<b>Total Major Taxes and Licenses .....</b>	<b>93,675,416</b>	<b>92,817,492</b>	<b>857,924</b>
<b>MINOR REVENUES .....</b>	<b>2,231,031</b>	<b>2,342,691</b>	<b>(111,660)</b>
<b>TOTAL, ALL REVENUES .....</b>	<b>\$ 95,906,447</b>	<b>\$ 95,160,183</b>	<b>\$ 746,264</b>

<b>Special Fund Types</b>			<b>Total</b>		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 333,789	\$ 320,800	\$ 12,989
—	—	—	11,157,897	10,311,000	846,897
963,185	987,728	(24,543)	1,078,553	1,108,728	(30,175)
35,258	35,884	(626)	37,528	38,219	(691)
(1)	—	(1)	6,347	—	6,347
—	—	—	2,178,336	2,220,000	(41,664)
2,388	2,388	—	29,369	27,745	1,624
2,288,035	2,314,694	(26,659)	2,288,035	2,314,694	(26,659)
2,825,161	2,912,279	(87,118)	2,825,161	2,912,279	(87,118)
574,533	573,744	789	574,533	573,744	789
2,859,216	2,911,721	(52,505)	2,859,216	2,911,721	(52,505)
943,139	1,528,000	(584,861)	53,352,905	53,570,000	(217,095)
3,801,302	928,144	2,873,158	31,245,963	28,703,144	2,542,819
1,406,048	1,424,000	(17,952)	1,406,048	1,424,000	(17,952)
2,850,488	2,853,651	(3,163)	2,850,488	2,853,651	(3,163)
<b>18,548,752</b>	<b>16,472,233</b>	<b>2,076,519</b>	<b>112,224,168</b>	<b>109,289,725</b>	<b>2,934,443</b>
<b>8,556,047</b>	<b>8,132,035</b>	<b>424,012</b>	<b>10,787,078</b>	<b>10,474,726</b>	<b>312,352</b>
<b>\$ 27,104,799</b>	<b>\$ 24,604,268</b>	<b>\$ 2,500,531</b>	<b>\$ 123,011,246</b>	<b>\$ 119,764,451</b>	<b>\$ 3,246,795</b>



# Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

**Year Ended June 30, 2007**

(Amounts in thousands)

	<b>General Fund</b>		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
<b>EXPENDITURES</b>			
Legislative, Judicial, Executive			
Legislative .....	\$ 327,791	\$ 327,791	\$ —
Judicial .....	2,164,524	2,170,273	5,749
Executive .....	1,009,986	1,046,041	36,055
State and Consumer Services .....	594,457	602,028	7,571
Business, Transportation, and Housing			
Business and Housing .....	18,733	19,000	267
Transportation .....	2,629,931	2,629,931	—
Resources .....	1,593,223	1,637,656	44,433
Environmental Protection .....	74,925	82,698	7,773
Health and Human Services .....	29,005,390	29,757,603	752,213
Corrections and Rehabilitation .....	8,993,306	9,288,959	295,653
Education			
Education K–12 .....	38,311,450	38,318,714	7,264
Higher Education .....	10,763,451	11,002,518	239,067
Labor and Workforce Development .....	107,597	108,029	432
General Government			
General Administration .....	714,066	756,100	42,034
Tax Relief .....	666,504	686,556	20,052
Shared Revenues .....	291,960	294,648	2,688
Debt Service .....	3,397,681	3,401,691	4,010
Other Statewide Expenditures .....	1,532,020	1,575,762	43,742
Expenditure Adjustment for Encumbrances .....	(150,515)	(150,515)	—
Credit for Overhead Services by General Fund .....	(474,779)	(474,779)	—
Statewide Indirect Cost Recoveries .....	(86,071)	(86,071)	—
<b>TOTAL, ALL EXPENDITURES .....</b>	<b>\$ 101,485,630</b>	<b>\$ 102,994,633</b>	<b>\$ 1,509,003</b>

<b>Special Fund Types</b>			<b>Total</b>		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ (1,628)	\$ (1,628)	\$ —	\$ 326,163	\$ 326,163	\$ —
1,351,291	1,379,167	27,876	3,515,815	3,549,440	33,625
624,194	677,021	52,827	1,634,180	1,723,062	88,882
685,993	790,652	104,659	1,280,450	1,392,680	112,230
209,061	228,038	18,977	227,794	247,038	19,244
7,017,420	8,971,133	1,953,713	9,647,351	11,601,064	1,953,713
1,583,236	1,704,228	120,992	3,176,459	3,341,884	165,425
1,018,991	1,060,169	41,178	1,093,916	1,142,867	48,951
6,328,056	6,405,332	77,276	35,333,446	36,162,935	829,489
19,648	22,142	2,494	9,012,954	9,311,101	298,147
141,886	142,973	1,087	38,453,336	38,461,687	8,351
38,180	38,180	—	10,801,631	11,040,698	239,067
298,867	312,712	13,845	406,464	420,741	14,277
1,526,477	1,605,293	78,816	2,240,543	2,361,393	120,850
—	—	—	666,504	686,556	20,052
1,825,855	1,825,855	—	2,117,815	2,120,503	2,688
1,415,212	1,415,289	77	4,812,893	4,816,980	4,087
698	88,042	87,344	1,532,718	1,663,804	131,086
(1,027,120)	(1,027,120)	—	(1,177,635)	(1,177,635)	—
4,324	4,324	—	(470,455)	(470,455)	—
—	—	—	(86,071)	(86,071)	—
<b>\$ 23,060,641</b>	<b>\$ 25,641,802</b>	<b>\$ 2,581,161</b>	<b>\$ 124,546,271</b>	<b>\$ 128,636,435</b>	<b>\$ 4,090,164</b>

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Notes  
to the  
Financial  
Statements

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

The accompanying financial statements present the financial position and the results of operations of the State for the year ended June 30, 2007. These statements have been prepared in compliance with state laws, state accounting procedures, and the state budget.

The State of California also prepares a separate report, the *Comprehensive Annual Financial Report*, which includes financial statements prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). A copy of this report is available online, at [www.sco.ca.gov](http://www.sco.ca.gov), or from the State Controller's Office, Division of Accounting and Reporting, P. O. Box 942850, Sacramento, California 94250-5875.

The State of California *Budgetary/Legal Basis Annual Report* presents information on those financial activities of the State over which the Governor, the Legislature, and other elected officials have direct or indirect governing and fiscal control. The financial statements in this report include accounts of various boards, commissions, agencies, authorities, retirement systems, and the State's public universities. The funds from which these entities operate are included in this report in accordance with Government Code 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 University of California, including its various branches, is administered by a Board of Regents as a public trust. It is subject only to such legislative control as may be necessary to ensure compliance with the terms of the endowments of the university and the security of its funds. The financial transactions of the University of California that are included in this report are only the amounts appropriated by the Legislature for support and capital outlay. Expenditures from these appropriations are included as part of the cost of state government.

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

### B. Fund Accounting

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

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

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

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

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

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

- *General Fund Special Accounts* are accounts within the General Fund created by the Legislature to account for revenues that are restricted by law for specific purposes. The accounts are treated as special funds and are excluded from the General Fund for accounting and budgetary purposes.
- *Feeder Funds* are the depositories for the collection of major taxes prior to clearance to the General Fund. The resources and obligations of these funds that apply to the General Fund as of June 30 are included in Due From Other Funds. Resources and obligations remaining in any of these funds represent collections that were not available to the General Fund on June 30.
- *Transportation Funds* are used to account for revenues that are restricted by law to transportation and related public safety programs.
- *Other Governmental Cost Funds* are used to account for other revenues that are restricted by law for specific purposes.

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

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

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

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

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

## C. Measurement Focus and Basis of Accounting

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

Generally, 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 Government Code sections 13302 and 13303. Revenues are accrued if the underlying transaction has occurred as of the last day of the fiscal year and the due date for the tax is within two months of the end of the fiscal year. Receivables for which collection is indefinite are fully reserved until collected or determined to be uncollectible.

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

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. Fixed Assets

Fixed assets are reported in this publication only for nongovernmental cost funds. They are reported at cost or estimated historical cost. Donated fixed assets are stated at fair market value at the time of donation. Interest during construction has not been capitalized. Also, public domain or “infrastructure” fixed assets are not capitalized.

General fixed assets for governmental cost funds are reported as expenditures at cost in the year purchased.

## E. Long-Term Obligations

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

## F. Fund Equity

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

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

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

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

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

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

*Other Reserves* represents the amounts reserved for other specific purposes.

The *Special Fund for Economic Uncertainties* (SFEU) was created by Chapter 139, Statutes of 1985, and is funded with General Fund revenues. Commonly known as the State's "rainy day fund," it provides the moneys for necessary expenditures throughout the year that have not been anticipated or provided for in the annual budget. It also provides relief, to the amount of its available funds, for any budgeted shortfalls. As of June 30, 2007, the SFEU balance consists of the existing balance of \$1.6 billion from the Special Fund for Economic Uncertainties plus an additional \$1.8 billion from the General Fund Unreserved-Undesignated balance.

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.

Included in the fund equity are 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 investment of the PMIA is 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, 2007. 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 2007-08 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 the 2006-07 fiscal year.

## 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 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 the 1988-89 fiscal year, 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 the 1986-87 fiscal year 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 99, the Cigarette Tax Initiative, placed an additional tax on cigarette purchases in California. Before the enactment of Proposition 99, an additional tax would have been considered revenue subject to the appropriations limit. This initiative specified that this additional tax revenue is not subject to the appropriations limit and dedicated the revenue for specific purposes.

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

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

The appropriations limit is established each year in the Budget Act and is amended during the fiscal year for transfers of fiscal responsibility between the State and local governments. The Budget Act provides that any

judicial action or proceeding to attack, review, set aside, void, or annul the revenue and appropriations limit must begin within 45 days of the effective date of the act. No such judicial actions have been taken or proceedings begun.

## 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. On October 3, 2006, the State issued \$1.5 billion of RANs. These RANs were repaid with interest on June 29, 2007.

## NOTE 2: BUDGETARY AND LEGAL COMPLIANCE

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 Department of Finance, or executive orders of the Governor.

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

In November 1988, voters of the State approved Proposition 98, a constitutional amendment called the Classroom Instructional Improvement and Accountability Act. 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.

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 State Controller's Office is responsible for overall appropriation control and does not allow expenditures in excess of authorized appropriations.

Financial activities are mainly controlled at the appropriation level but this can vary, depending on the schedules and wording contained in the Budget Act. Certain items that are established at the category, program, component, or element level can be adjusted by the Department of Finance. 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.

## NOTE 3: LONG-TERM OBLIGATIONS

### A. Capital Appreciation Bonds

The State issued capital appreciation bonds in the amount of \$17 million with a delivery date of April 1, 1993. The bonds were issued in denominations of principal amounts per \$1,000 value, payable in full at maturity. Unlike all other bonds issued by the State, these bonds are not subject to redemption prior to their stated maturities, and no current interest payments will be made prior to maturity. In the General Obligation Bonds, Interest and Redemption statement, the accreted value is included in the “Bonds Outstanding” column and the “Issued” column. The accreted value represents the portion of the face value of the bonds that reflects principal and interest accrued to date. For June 30, the accreted value is interpolated on a straight-line basis between the accreted value for the immediately preceding April 1 and the next succeeding October 1, as displayed in the official bond statement. As of June 30, 2007, the accumulated interest of the bonds outstanding was \$5.1 million.

### B. 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, 2007, the outstanding balance of general obligation bonds defeased was approximately \$7.8 billion.

### C. 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.



# 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, 2007**  
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	Boxer's Neurological Examination Account (0492)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 35	\$ 353	\$ 1	\$ 31
Deposits in Surplus Money Investment Fund .....	250	—	323	246
Receivables .....	682	—	—	—
Due From Other Funds .....	36	—	408	2
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,003</b>	<b>\$ 353</b>	<b>\$ 732</b>	<b>\$ 279</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 33	\$ —	\$ 146	\$ —
Due to Other Funds .....	623	52	10	7
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>656</b>	<b>52</b>	<b>156</b>	<b>7</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	138	6	2	1
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	—	—	—
Contingency Reserve for Economic Uncertainties .....	209	295	574	271
Unreserved-Undesignated .....	—	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>347</b>	<b>301</b>	<b>576</b>	<b>272</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,003</b>	<b>\$ 353</b>	<b>\$ 732</b>	<b>\$ 279</b>

Budget Stabilization Account (1011)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)
\$ 471,770	\$ —	\$ 376	\$ —	\$ 616	\$ 3,202	\$ 6
—	203	—	172	—	—	1,844
—	—	—	—	45	14	639
—	2	—	2	—	—	7,345
—	—	—	—	—	—	2,605
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 471,770</b>	<b>\$ 205</b>	<b>\$ 376</b>	<b>\$ 174</b>	<b>\$ 661</b>	<b>\$ 3,216</b>	<b>\$ 12,439</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 364
—	—	—	—	19	60	4,979
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	11
—	—	—	—	<b>19</b>	<b>60</b>	<b>5,354</b>
—	—	—	—	1	—	2,839
—	—	—	—	—	79,528	30,586
471,770	205	376	174	641	—	—
—	—	—	—	—	(76,372)	(26,340)
<b>471,770</b>	<b>205</b>	<b>376</b>	<b>174</b>	<b>642</b>	<b>3,156</b>	<b>7,085</b>
<b>\$ 471,770</b>	<b>\$ 205</b>	<b>\$ 376</b>	<b>\$ 174</b>	<b>\$ 661</b>	<b>\$ 3,216</b>	<b>\$ 12,439</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2007**

(Amounts in thousands)

	Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 88,022	\$ 100	\$ 11,073	\$ 5
Deposits in Surplus Money Investment Fund .....	—	—	—	4,866
Receivables .....	—	—	—	577
Due From Other Funds .....	—	70	—	1,132
Due From Other Governments .....	—	—	468	187
Prepaid Expenses .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 88,022</b>	<b>\$ 170</b>	<b>\$ 11,541</b>	<b>\$ 6,767</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 6,177	\$ —	\$ 1,192	\$ 429
Due to Other Funds .....	78	70	1,140	80
Due to Other Governments .....	—	—	3,287	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>6,255</b>	<b>70</b>	<b>5,619</b>	<b>509</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	48,002	—	136	22
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	56,000	30	—	—
Contingency Reserve for Economic Uncertainties ....	—	70	5,786	6,236
Unreserved-Undesignated .....	(22,235)	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>81,767</b>	<b>100</b>	<b>5,922</b>	<b>6,258</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 88,022</b>	<b>\$ 170</b>	<b>\$ 11,541</b>	<b>\$ 6,767</b>

Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)
\$ 4	\$ —	\$ 364	\$ 111	\$ —	\$ 1,151	\$ 1
1,924	165	8,931	2,321	—	29,321	2,803
291	—	16	1,173	—	6,105	—
205	1	95	27	—	2,272	24
170	—	240	—	—	—	—
—	—	—	—	—	942	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,594</b>	<b>\$ 166</b>	<b>\$ 9,646</b>	<b>\$ 3,632</b>	<b>\$ —</b>	<b>\$ 39,791</b>	<b>\$ 2,828</b>
\$ 21	\$ —	\$ 153	\$ —	\$ —	\$ 2,262	\$ —
45	—	72	1,605	—	682	—
—	—	—	—	—	—	—
—	—	1,700	—	—	665	—
—	—	—	—	—	—	—
—	—	—	—	—	19	—
<b>66</b>	<b>—</b>	<b>1,925</b>	<b>1,605</b>	<b>—</b>	<b>3,628</b>	<b>—</b>
2	—	92	237	—	21,630	—
—	—	—	—	334	—	—
2,526	166	7,629	1,790	—	14,533	2,828
—	—	—	—	(334)	—	—
<b>2,528</b>	<b>166</b>	<b>7,721</b>	<b>2,027</b>	<b>—</b>	<b>36,163</b>	<b>2,828</b>
<b>\$ 2,594</b>	<b>\$ 166</b>	<b>\$ 9,646</b>	<b>\$ 3,632</b>	<b>\$ —</b>	<b>\$ 39,791</b>	<b>\$ 2,828</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2007**

(Amounts in thousands)

	Expedited Site Remediation Trust Fund (0456)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 7	\$ —	\$ 5
Deposits in Surplus Money Investment Fund .....	2,959	1,567	2,387	439
Receivables .....	—	—	—	8
Due From Other Funds .....	26	14	22	4
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 2,986</b>	<b>\$ 1,588</b>	<b>\$ 2,409</b>	<b>\$ 456</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 6	\$ —	\$ —
Due to Other Funds .....	—	18	151	—
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>24</b>	<b>151</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	1,082	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	—	—	—
Contingency Reserve for Economic Uncertainties ....	2,986	1,564	1,176	456
Unreserved-Undesignated .....	—	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>2,986</b>	<b>1,564</b>	<b>2,258</b>	<b>456</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,986</b>	<b>\$ 1,588</b>	<b>\$ 2,409</b>	<b>\$ 456</b>

Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account	
					Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
\$ 2,026	\$ 125	\$ —	\$ 1	\$ —	\$ 16	\$ —
—	1,064	581	223	1,867	—	7,884
—	5,543	27	—	4	—	—
38	6,558	42	2	16	381	273
—	5,242	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,064</b>	<b>\$ 18,532</b>	<b>\$ 650</b>	<b>\$ 226</b>	<b>\$ 1,887</b>	<b>\$ 397</b>	<b>\$ 8,157</b>
\$ —	\$ 4,438	\$ 36	\$ 1	\$ 6	\$ —	\$ —
—	31	—	3	—	235	—
—	13	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	<b>4,482</b>	<b>36</b>	<b>4</b>	<b>6</b>	<b>235</b>	<b>—</b>
—	2,552	54	3	—	—	6,815
—	—	—	—	—	—	—
2,064	11,498	560	219	1,881	162	1,342
—	—	—	—	—	—	—
<b>2,064</b>	<b>14,050</b>	<b>614</b>	<b>222</b>	<b>1,881</b>	<b>162</b>	<b>8,157</b>
<b>\$ 2,064</b>	<b>\$ 18,532</b>	<b>\$ 650</b>	<b>\$ 226</b>	<b>\$ 1,887</b>	<b>\$ 397</b>	<b>\$ 8,157</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Hazardous Materials Enforcement and Training Account * (0010)	Hazardous Substance Account		
		Hazardous Substance Clearing Account * (0484)	Hazardous Substance Subaccount * (0455)	Site Operation and Maintenance Account (0458)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	1,705
Receivables .....	—	—	—	—
Due From Other Funds .....	—	—	—	16
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,721</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	—	—
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	—	—	—
Contingency Reserve for Economic Uncertainties ....	—	—	—	1,721
Unreserved-Undesignated .....	—	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,721</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,721</b>

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

Hazardous Waste Control Account (0014)	Higher Education Fees and Income, CSU (0498)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)
\$ 553	\$ 2,932	\$ 1	\$ —	\$ 1	\$ 1,555	\$ 149
14,698	—	6,505	1,101	1,712	—	—
9,975	333	—	—	—	6	459
6,555	800	56	10	15	15	2
—	—	—	—	—	—	—
1,200	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 32,981</b>	<b>\$ 4,065</b>	<b>\$ 6,562</b>	<b>\$ 1,111</b>	<b>\$ 1,728</b>	<b>\$ 1,576</b>	<b>\$ 610</b>
\$ 1,463	\$ 629	\$ 49	\$ —	\$ —	\$ —	\$ 6
575	2,882	3	—	—	797	182
54	—	—	—	—	—	795
2,493	—	—	—	—	—	—
—	—	—	—	—	—	—
366	—	—	—	—	—	—
<b>4,951</b>	<b>3,511</b>	<b>52</b>	<b>—</b>	<b>—</b>	<b>797</b>	<b>983</b>
4,282	—	81	—	443	—	83
—	—	—	—	1,040	—	—
23,748	554	6,429	1,111	245	779	—
—	—	—	—	—	—	(456)
<b>28,030</b>	<b>554</b>	<b>6,510</b>	<b>1,111</b>	<b>1,728</b>	<b>779</b>	<b>(373)</b>
<b>\$ 32,981</b>	<b>\$ 4,065</b>	<b>\$ 6,562</b>	<b>\$ 1,111</b>	<b>\$ 1,728</b>	<b>\$ 1,576</b>	<b>\$ 610</b>

(Continued)



# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2007**

(Amounts in thousands)

	Occupational Lead Poisoning Prevention Account (0070)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 4,299	\$ 26	\$ 1,665	\$ 81
Deposits in Surplus Money Investment Fund .....	—	—	—	9,699
Receivables .....	65	—	324	—
Due From Other Funds .....	24	—	20	529
Due From Other Governments .....	—	—	45	—
Prepaid Expenses .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 4,388</b>	<b>\$ 26</b>	<b>\$ 2,054</b>	<b>\$ 10,309</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 573	\$ —	\$ —	\$ —
Due to Other Funds .....	137	—	618	941
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	1	—
Deposits .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>710</b>	<b>—</b>	<b>619</b>	<b>941</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	—	547
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	—	—	100
Contingency Reserve for Economic Uncertainties ....	3,678	26	1,435	8,721
Unreserved-Undesignated .....	—	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>3,678</b>	<b>26</b>	<b>1,435</b>	<b>9,368</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 4,388</b>	<b>\$ 26</b>	<b>\$ 2,054</b>	<b>\$ 10,309</b>

Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)
\$ 1,305	\$ 1,160	\$ 1	\$ 106	\$ 523	\$ 142,298	\$ 8,382
11,677	—	18,711	—	—	—	15,487
11,864	—	—	—	6	22,630	—
2,979	—	165	—	—	139	198
—	—	—	—	—	—	35
1,275	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 29,100</b>	<b>\$ 1,160</b>	<b>\$ 18,877</b>	<b>\$ 106</b>	<b>\$ 529</b>	<b>\$ 165,067</b>	<b>\$ 24,102</b>
\$ 1,831	\$ —	\$ 180	\$ —	\$ —	\$ 8,959	\$ 3
1,801	—	—	—	8	—	—
—	—	274	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
13	—	—	—	—	—	—
<b>3,645</b>	<b>—</b>	<b>454</b>	<b>—</b>	<b>8</b>	<b>8,959</b>	<b>3</b>
19,295	—	15,159	—	—	6,982	2,194
597	—	1,395	—	—	—	11,669
5,563	1,160	1,869	106	521	149,126	10,236
—	—	—	—	—	—	—
<b>25,455</b>	<b>1,160</b>	<b>18,423</b>	<b>106</b>	<b>521</b>	<b>156,108</b>	<b>24,099</b>
<b>\$ 29,100</b>	<b>\$ 1,160</b>	<b>\$ 18,877</b>	<b>\$ 106</b>	<b>\$ 529</b>	<b>\$ 165,067</b>	<b>\$ 24,102</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 28,395	\$ 250	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund .....	—	—	441	3,236
Receivables .....	—	—	—	—
Due From Other Funds .....	24	—	4	35
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 28,419</b>	<b>\$ 250</b>	<b>\$ 446</b>	<b>\$ 3,272</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 98	\$ —	\$ —	\$ —
Due to Other Funds .....	610	—	28	383
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>708</b>	<b>—</b>	<b>28</b>	<b>383</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	3	1,823
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	247	—	—
Contingency Reserve for Economic Uncertainties ....	27,711	3	415	1,066
Unreserved-Undesignated .....	—	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>27,711</b>	<b>250</b>	<b>418</b>	<b>2,889</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 28,419</b>	<b>\$ 250</b>	<b>\$ 446</b>	<b>\$ 3,272</b>

Tax Credit Allocation Fee Account						
Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
\$ 1	\$ 1	\$ 1,339	\$ 3	\$ 1	\$ 2	\$ 1
53,913	55,686	—	35,693	118	141	4,568
—	1	—	3,207	—	—	1,350
462	597	1,875,836	570	1	1	38
—	—	—	—	—	—	—
—	10	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 54,376</b>	<b>\$ 56,295</b>	<b>\$ 1,877,175</b>	<b>\$ 39,473</b>	<b>\$ 120</b>	<b>\$ 144</b>	<b>\$ 5,957</b>
\$ —	\$ 69	\$ 25,975	\$ 110	\$ —	\$ —	\$ —
121	19	—	1,581	—	7	448
—	—	—	—	—	—	—
—	—	—	2,181	—	—	—
—	14,442	—	—	—	—	—
—	—	1,851,200	—	—	—	—
<b>121</b>	<b>14,530</b>	<b>1,877,175</b>	<b>3,872</b>	<b>—</b>	<b>7</b>	<b>448</b>
11	38	—	2,474	—	—	424
—	—	—	—	—	—	—
54,244	41,727	—	33,127	120	137	5,085
—	—	—	—	—	—	—
<b>54,255</b>	<b>41,765</b>	<b>—</b>	<b>35,601</b>	<b>120</b>	<b>137</b>	<b>5,509</b>
<b>\$ 54,376</b>	<b>\$ 56,295</b>	<b>\$ 1,877,175</b>	<b>\$ 39,473</b>	<b>\$ 120</b>	<b>\$ 144</b>	<b>\$ 5,957</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Vietnam Veterans Memorial Account (0473)	<b>Total</b>
<b>ASSETS</b>		
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 774,435
Deposits in Surplus Money Investment Fund .....	4	307,435
Receivables .....	—	65,344
Due From Other Funds .....	—	1,908,088
Due From Other Governments .....	—	8,992
Prepaid Expenses .....	—	3,427
Interfund Loans Receivable .....	—	—
Other Assets .....	—	—
<b>Total Assets .....</b>	<b>\$ 5</b>	<b>\$ 3,067,721</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ —	\$ 55,209
Due to Other Funds .....	—	21,101
Due to Other Governments .....	—	4,423
Advance Collections .....	—	7,040
Deposits .....	—	14,442
Other Liabilities .....	—	1,851,609
<b>Total Liabilities .....</b>	<b>—</b>	<b>1,953,824</b>
<b>FUND BALANCE</b>		
Reserved for Encumbrances .....	—	137,453
Reserved for Unencumbered		
Balances of Continuing Appropriations .....	—	181,526
Contingency Reserve for Economic Uncertainties ....	5	920,655
Unreserved-Undesignated .....	—	(125,737)
<b>Total Fund Balance (Deficit) .....</b>	<b>5</b>	<b>1,113,897</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5</b>	<b>\$ 3,067,721</b>

(Concluded)

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# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	Boxer's Neurological Examination Account (0492)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 510</b>	<b>\$ 279</b>	<b>\$ 257</b>	<b>\$ 142</b>
<b>ADDITIONS</b>				
Revenues .....	916	75	1,060	182
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	(244)	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>672</b>	<b>75</b>	<b>1,060</b>	<b>182</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	835	54	741	51
Local Assistance .....	—	—	—	—
Capital Outlay .....	—	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>835</b>	<b>54</b>	<b>741</b>	<b>51</b>
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures ...	—	(1)	—	1
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>835</b>	<b>53</b>	<b>741</b>	<b>52</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 347</b>	<b>\$ 301</b>	<b>\$ 576</b>	<b>\$ 272</b>

Budget Stabilization Account (1011)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)
\$ —	\$ 199	\$ 282	\$ 152	\$ 608	\$ 3,504	\$ 10,741
—	7	92	22	451	139	24,010
471,770	—	—	—	—	—	—
—	—	2	—	—	—	2,310
—	—	—	—	—	16	—
<b>471,770</b>	<b>7</b>	<b>94</b>	<b>22</b>	<b>451</b>	<b>155</b>	<b>26,320</b>
—	1	—	—	417	—	17,428
—	—	—	—	—	215	—
—	—	—	—	—	—	—
—	<b>1</b>	—	—	<b>417</b>	<b>215</b>	<b>17,428</b>
—	—	—	—	—	288	7,000
—	—	—	—	—	—	5,548
—	—	—	—	—	—	—
—	<b>1</b>	—	—	<b>417</b>	<b>503</b>	<b>29,976</b>
<b>\$ 471,770</b>	<b>\$ 205</b>	<b>\$ 376</b>	<b>\$ 174</b>	<b>\$ 642</b>	<b>\$ 3,156</b>	<b>\$ 7,085</b>

(Continued)



# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 61,306</b>	<b>\$ 100</b>	<b>\$ 5,735</b>	<b>\$ 3,851</b>
<b>ADDITIONS</b>				
Revenues .....	(1)	—	10,698	10,438
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	(44)	(26)
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>(1)</b>	<b>—</b>	<b>10,654</b>	<b>10,412</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	—	—	10,469	8,357
Local Assistance .....	(20,462)	—	—	6
Capital Outlay .....	—	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>(20,462)</b>	<b>—</b>	<b>10,469</b>	<b>8,363</b>
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures...	—	—	(2)	(358)
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>(20,462)</b>	<b>—</b>	<b>10,467</b>	<b>8,005</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 81,767</b>	<b>\$ 100</b>	<b>\$ 5,922</b>	<b>\$ 6,258</b>

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

Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund * (0486)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)
\$ 2,217	\$ 153	\$ 8,823	\$ 3,841	\$ —	\$ 27,433	\$ 2,704
2,358	6	4,580	13,331	—	301	90
20	—	—	—	—	55,432	—
(5)	(1)	31	(172)	—	—	—
—	—	—	—	—	—	34
<b>2,373</b>	<b>5</b>	<b>4,611</b>	<b>13,159</b>	<b>—</b>	<b>55,733</b>	<b>124</b>
2,062	3	5,713	14,960	—	48,336	—
—	2	—	—	—	—	—
—	—	—	—	—	—	—
<b>2,062</b>	<b>5</b>	<b>5,713</b>	<b>14,960</b>	<b>—</b>	<b>48,336</b>	<b>—</b>
—	—	—	—	—	—	—
—	(13)	—	13	—	(1,333)	—
—	—	—	—	—	—	—
<b>2,062</b>	<b>(8)</b>	<b>5,713</b>	<b>14,973</b>	<b>—</b>	<b>47,003</b>	<b>—</b>
<b>\$ 2,528</b>	<b>\$ 166</b>	<b>\$ 7,721</b>	<b>\$ 2,027</b>	<b>\$ —</b>	<b>\$ 36,163</b>	<b>\$ 2,828</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Expedited Site Remediation Trust Fund (0456)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 2,511</b>	<b>\$ 1,379</b>	<b>\$ 1,828</b>	<b>\$ 265</b>
<b>ADDITIONS</b>				
Revenues .....	89	361	65	193
Transfers From Other Funds .....	495	—	960	—
Prior Year Revenue Adjustments .....	—	—	—	4
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>584</b>	<b>361</b>	<b>1,025</b>	<b>197</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	109	177	763	—
Local Assistance .....	—	—	—	—
Capital Outlay .....	—	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>109</b>	<b>177</b>	<b>763</b>	<b>—</b>
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures...	—	(1)	(168)	6
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>109</b>	<b>176</b>	<b>595</b>	<b>6</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 2,986</b>	<b>\$ 1,564</b>	<b>\$ 2,258</b>	<b>\$ 456</b>

Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account	
					Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
\$ 2,245	\$ 14,874	\$ 510	\$ 180	\$ 1,677	\$ 198	\$ 6,758
2,025	65,832	384	68	447	5,309	234
—	—	—	—	—	—	1,740
—	(376)	(3)	—	2	—	—
—	—	—	—	—	—	—
<u>2,025</u>	<u>65,456</u>	<u>381</u>	<u>68</u>	<u>449</u>	<u>5,309</u>	<u>1,974</u>
—	69,280	277	26	—	3,693	308
—	—	—	—	—	—	412
—	—	—	—	—	—	—
—	<u>69,280</u>	<u>277</u>	<u>26</u>	<u>—</u>	<u>3,693</u>	<u>720</u>
2,206	—	—	—	—	1,652	—
—	(3,000)	—	—	245	—	(145)
—	—	—	—	—	—	—
<u>2,206</u>	<u>66,280</u>	<u>277</u>	<u>26</u>	<u>245</u>	<u>5,345</u>	<u>575</u>
<u>\$ 2,064</u>	<u>\$ 14,050</u>	<u>\$ 614</u>	<u>\$ 222</u>	<u>\$ 1,881</u>	<u>\$ 162</u>	<u>\$ 8,157</u>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Hazardous Materials Enforcement and Training Account (0010)	Hazardous Substance Account		
		Hazardous Substance Clearing Account (0484)	Hazardous Substance Subaccount (0455)	Site Operation and Maintenance Account (0458)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 2</b>	<b>\$ 280</b>	<b>\$ 1,434</b>	<b>\$ 1,842</b>
<b>ADDITIONS</b>				
Revenues .....	—	—	—	60
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	10
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>70</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	—	—	—	191
Local Assistance .....	—	—	—	—
Capital Outlay .....	—	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>191</b>
Transfers to Other Funds .....	2	280	1,434	—
Adjustments to Prior Year Appropriation Expenditures...	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>2</b>	<b>280</b>	<b>1,434</b>	<b>191</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,721</b>

Hazardous Waste Control Account (0014)	Higher Education Fees and Income, CSU (0498)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)
\$ 29,246	\$ 7,857	\$ 6,610	\$ 1,075	\$ 1,802	\$ (1,161)	\$ (306)
47,124	235	211	36	58	3,565	3,557
—	—	—	—	—	1,772	—
874	(10,075)	—	—	—	(23)	106
—	—	—	—	—	—	—
<b>47,998</b>	<b>(9,840)</b>	<b>211</b>	<b>36</b>	<b>58</b>	<b>5,314</b>	<b>3,663</b>
50,327	—	357	—	—	3,413	1,522
—	—	—	—	132	—	2,435
—	—	—	—	—	—	—
<b>50,327</b>	<b>—</b>	<b>357</b>	<b>—</b>	<b>132</b>	<b>3,413</b>	<b>3,957</b>
—	—	—	—	—	—	—
(1,113)	(2,537)	(46)	—	—	(39)	(227)
—	—	—	—	—	—	—
<b>49,214</b>	<b>(2,537)</b>	<b>311</b>	<b>—</b>	<b>132</b>	<b>3,374</b>	<b>3,730</b>
<b>\$ 28,030</b>	<b>\$ 554</b>	<b>\$ 6,510</b>	<b>\$ 1,111</b>	<b>\$ 1,728</b>	<b>\$ 779</b>	<b>\$ (373)</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Occupational Lead Poisoning Prevention Account (0070)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 3,260</b>	<b>\$ 32</b>	<b>\$ 13,487</b>	<b>\$ 5,364</b>
<b>ADDITIONS</b>				
Revenues .....	3,132	92	3,106	13,344
Transfers From Other Funds .....	—	—	1,200	—
Prior Year Revenue Adjustments .....	(20)	—	(1)	(2)
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>3,112</b>	<b>92</b>	<b>4,305</b>	<b>13,342</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	2,869	—	3,043	9,266
Local Assistance .....	—	—	—	—
Capital Outlay .....	—	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2,869</b>	<b>—</b>	<b>3,043</b>	<b>9,266</b>
Transfers to Other Funds .....	—	98	13,633	—
Adjustments to Prior Year Appropriation Expenditures...	(175)	—	(319)	72
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>2,694</b>	<b>98</b>	<b>16,357</b>	<b>9,338</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 3,678</b>	<b>\$ 26</b>	<b>\$ 1,435</b>	<b>\$ 9,368</b>

Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)
\$ 43,715	\$ 1,013	\$ 13,641	\$ 106	\$ 480	\$ 140,764	\$ 22,235
73,279	(1)	518	—	48	112,169	891
98	—	8,092	—	—	—	—
—	—	—	—	—	1,974	—
—	—	—	—	—	—	3,349
<b>73,377</b>	<b>(1)</b>	<b>8,610</b>	<b>—</b>	<b>48</b>	<b>114,143</b>	<b>4,240</b>
71,294	(148)	3,830	—	7	6,537	2,376
—	—	—	—	—	92,862	—
—	—	—	—	—	—	—
<b>71,294</b>	<b>(148)</b>	<b>3,830</b>	<b>—</b>	<b>7</b>	<b>99,399</b>	<b>2,376</b>
19,752	—	—	—	—	—	—
591	—	(2)	—	—	(600)	—
—	—	—	—	—	—	—
<b>91,637</b>	<b>(148)</b>	<b>3,828</b>	<b>—</b>	<b>7</b>	<b>98,799</b>	<b>2,376</b>
<b>\$ 25,455</b>	<b>\$ 1,160</b>	<b>\$ 18,423</b>	<b>\$ 106</b>	<b>\$ 521</b>	<b>\$ 156,108</b>	<b>\$ 24,099</b>

(Continued)



# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 25,825</b>	<b>\$ 248</b>	<b>\$ 597</b>	<b>\$ 2,694</b>
<b>ADDITIONS</b>				
Revenues .....	21,105	—	18	2,122
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	(42)	—	—	—
Other Additions .....	—	686	—	—
<b>Total Additions .....</b>	<b>21,063</b>	<b>686</b>	<b>18</b>	<b>2,122</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	18,823	684	200	1,940
Local Assistance .....	—	—	—	—
Capital Outlay .....	—	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>18,823</b>	<b>684</b>	<b>200</b>	<b>1,940</b>
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures...	354	—	(3)	(13)
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>19,177</b>	<b>684</b>	<b>197</b>	<b>1,927</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 27,711</b>	<b>\$ 250</b>	<b>\$ 418</b>	<b>\$ 2,889</b>

Tax Credit Allocation Fee Account						
Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
\$ 48,137	\$ 36,841	\$ —	\$ 30,583	\$ 113	\$ 120	\$ 4,705
7,042	6,841	—	47,549	7	46	4,047
—	—	—	2,193	—	—	—
305	(313)	—	(152)	—	—	(175)
—	—	8,923,912	—	—	—	—
<b>7,347</b>	<b>6,528</b>	<b>8,923,912</b>	<b>49,590</b>	<b>7</b>	<b>46</b>	<b>3,872</b>
1,228	1,503	—	38,756	—	29	3,232
—	106	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,228</b>	<b>1,609</b>	<b>—</b>	<b>38,756</b>	<b>—</b>	<b>29</b>	<b>3,232</b>
—	—	—	8,587	—	—	—
1	(5)	—	(2,771)	—	—	(164)
—	—	8,923,912	—	—	—	—
<b>1,229</b>	<b>1,604</b>	<b>8,923,912</b>	<b>44,572</b>	<b>—</b>	<b>29</b>	<b>3,068</b>
<b>\$ 54,255</b>	<b>\$ 41,765</b>	<b>\$ —</b>	<b>\$ 35,601</b>	<b>\$ 120</b>	<b>\$ 137</b>	<b>\$ 5,509</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Vietnam Veterans Memorial Account (0473)	<b>Total</b>
	<u>5</u>	<u>607,908</u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 5</b>	<b>\$ 607,908</b>
<b>ADDITIONS</b>		
Revenues .....	—	493,963
Transfers From Other Funds .....	—	543,772
Prior Year Revenue Adjustments .....	—	(6,056)
Other Additions .....	—	<u>8,927,997</u>
<b>Total Additions .....</b>	<b>—</b>	<b><u>9,959,676</u></b>
<b>DEDUCTIONS</b>		
Appropriation Expenditures		
State Operations .....	—	405,339
Local Assistance .....	—	75,708
Capital Outlay .....	—	<u>—</u>
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b><u>481,047</u></b>
Transfers to Other Funds .....	—	54,932
Adjustments to Prior Year Appropriation Expenditures...	—	(6,204)
Other Deductions .....	—	<u>8,923,912</u>
<b>Total Deductions .....</b>	<b>—</b>	<b><u>9,453,687</u></b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 5</b>	<b>\$ 1,113,897</b>

(Concluded)



# Feeder Funds

# Governmental Cost Funds Feeder Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 5,429	\$ 8,614	\$ 11,528	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	34,598	10,088	1,355,200	11,000
Due From Other Funds .....	—	—	17,459	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 40,027</b>	<b>\$ 18,702</b>	<b>\$ 1,384,187</b>	<b>\$ 11,000</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 27	\$ —	\$ 27,484	\$ 5,053
Due to Other Funds .....	39,961	18,702	3	5,947
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Other Liabilities .....	—	—	1,356,700	—
<b>Total Liabilities .....</b>	<b>39,988</b>	<b>18,702</b>	<b>1,384,187</b>	<b>11,000</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	—	—
Reserved for Unencumbered Balances of				
Continuing Appropriations .....	—	—	—	—
Contingency Reserve for Economic Uncertainties .....	39	—	—	—
Unreserved-Undesignated .....	—	—	—	—
<b>Total Fund Balance .....</b>	<b>39</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 40,027</b>	<b>\$ 18,702</b>	<b>\$ 1,384,187</b>	<b>\$ 11,000</b>

\* 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)	<b>Total</b>
\$ —	\$ —	\$ 11,396	\$ 52,339	\$ 1,576,162	\$ 1,665,468
—	—	—	—	301	301
—	—	41,850	3,805,939	3,182,446	8,441,121
3	—	—	90,132	15,231	122,825
—	—	—	—	—	—
—	—	—	—	—	—
<b>\$ 3</b>	<b>\$ —</b>	<b>\$ 53,246</b>	<b>\$ 3,948,410</b>	<b>\$ 4,774,140</b>	<b>\$ 10,229,715</b>
\$ —	\$ —	\$ 74	\$ —	\$ 11,037	\$ 43,675
3	—	47,067	3,948,410	3,464,532	7,524,625
—	—	—	—	1,298,571	1,298,571
—	—	5,745	—	—	5,745
—	—	360	—	—	1,357,060
<b>3</b>	<b>—</b>	<b>53,246</b>	<b>3,948,410</b>	<b>4,774,140</b>	<b>10,229,676</b>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	39
—	—	—	—	—	—
—	—	—	—	—	<b>39</b>
<b>\$ 3</b>	<b>\$ —</b>	<b>\$ 53,246</b>	<b>\$ 3,948,410</b>	<b>\$ 4,774,140</b>	<b>\$ 10,229,715</b>

# Governmental Cost Funds Feeder Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
<b>FUND BALANCE, JULY 1, 2006 .....</b>	<b>\$ 66</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Revenues .....	—	—	—	(1)
Revenues Collected for Other Funds .....	338,904	115,370	11,160,954	6,410
Sales Tax Collected for Local Government .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	1,031	(212)	(130,524)	23,551
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>339,935</b>	<b>115,158</b>	<b>11,030,430</b>	<b>29,960</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	—	—	—	(1)
Local Assistance .....	—	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1)</b>
Disbursement of Revenues Collected for Other Funds	338,904	115,370	11,160,954	6,410
Distribution of Local Sales Tax Collections .....	—	—	—	—
Transfers to Other Funds .....	27	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Other Deductions .....	1,031	(212)	(130,524)	23,551
<b>Total Deductions .....</b>	<b>339,962</b>	<b>115,158</b>	<b>11,030,430</b>	<b>29,960</b>
<b>FUND BALANCE, JUNE 30, 2007 .....</b>	<b>\$ 39</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

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)	<b>Total</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 66
3	—	—	4,379	8,057,839	8,062,220
252	310	2,178,351	52,432,294	27,445,910	93,678,755
—	—	—	—	9,505,996	9,505,996
—	—	—	22,948	—	22,948
2	—	(12,769)	97,584	(51,231)	(72,568)
—	—	—	—	95,291	95,291
<b>257</b>	<b>310</b>	<b>2,165,582</b>	<b>52,557,205</b>	<b>45,053,805</b>	<b>111,292,642</b>
—	—	—	2,077	95,564	97,640
—	—	—	—	—	—
—	—	—	<b>2,077</b>	<b>95,564</b>	<b>97,640</b>
252	310	2,178,351	52,432,294	27,445,910	93,678,755
—	—	—	—	9,505,996	9,505,996
3	—	—	25,081	8,048,595	8,073,706
—	—	—	169	—	169
2	—	(12,769)	97,584	(42,260)	(63,597)
<b>257</b>	<b>310</b>	<b>2,165,582</b>	<b>52,557,205</b>	<b>45,053,805</b>	<b>111,292,669</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 39



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# Transportation Funds

# Governmental Cost Funds Transportation Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Aeronautics Account		
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	Bicycle Transportation Account (0045)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 811	\$ 1
Deposits in Surplus Money Investment Fund .....	11,051	10,071	33,754
Receivables .....	—	800	—
Due From Other Funds .....	462	153	443
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	1,900	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 13,413</b>	<b>\$ 11,835</b>	<b>\$ 34,198</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 3	\$ —	\$ —
Due to Other Funds .....	228	—	273
Due to Other Governments .....	247	—	224
Accrued Interest Payable .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Advances From Other Funds .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>478</b>	<b>—</b>	<b>497</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	7,263	—	30,331
Reserved for Unencumbered Balances of Continuing Appropriations .....	3	—	15
Contingency Reserve for Economic Uncertainties .....	5,669	11,835	3,355
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance .....</b>	<b>12,935</b>	<b>11,835</b>	<b>33,701</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 13,413</b>	<b>\$ 11,835</b>	<b>\$ 34,198</b>

Highway User's Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)
			Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)		
\$ 1	\$ —	\$ (1)	\$ 114,984	\$ 2,576	\$ 12,937	\$ (1)
—	930	3,777	688,485	—	10,081	10,641
—	70	—	28,522	—	343,375	4,786
367,263	—	103	121,550	4	2,434	11,945
—	—	—	2,833	—	—	—
—	—	—	32,185	—	—	—
—	—	—	13,500	—	—	—
—	—	—	—	—	—	—
—	—	—	110	—	—	—
<b>\$ 367,264</b>	<b>\$ 1,000</b>	<b>\$ 3,879</b>	<b>\$ 1,002,169</b>	<b>\$ 2,580</b>	<b>\$ 368,827</b>	<b>\$ 27,371</b>
\$ —	\$ —	\$ —	\$ 92,836	\$ —	\$ 1,137	\$ 10,579
239,513	—	98	138,823	138	367,690	5,278
127,671	—	—	2,770	—	—	—
—	—	—	—	—	—	—
—	—	—	12,483	—	—	—
—	—	—	388	—	—	—
—	—	—	—	—	—	—
—	—	—	27,630	—	—	—
<b>367,184</b>	<b>—</b>	<b>98</b>	<b>274,930</b>	<b>138</b>	<b>368,827</b>	<b>15,857</b>
—	—	4	270,999	—	—	19
—	—	—	20,489	—	—	1,664
80	1,000	3,777	435,751	2,442	—	9,831
—	—	—	—	—	—	—
<b>80</b>	<b>1,000</b>	<b>3,781</b>	<b>727,239</b>	<b>2,442</b>	<b>—</b>	<b>11,514</b>
<b>\$ 367,264</b>	<b>\$ 1,000</b>	<b>\$ 3,879</b>	<b>\$ 1,002,169</b>	<b>\$ 2,580</b>	<b>\$ 368,827</b>	<b>\$ 27,371</b>

(Continued)

# Governmental Cost Funds Transportation Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1	\$ (1)
Deposits in Surplus Money Investment Fund .....	1,594	1,682	522,920
Receivables .....	—	—	131
Due From Other Funds .....	21	28	184,125
Due From Other Governments .....	—	—	271
Prepaid Expenses .....	—	—	30
Advances and Loans Receivable .....	—	—	50,000
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,615</b>	<b>\$ 1,711</b>	<b>\$ 757,476</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 2,990
Due to Other Funds .....	—	—	19,597
Due to Other Governments .....	—	—	158,227
Accrued Interest Payable .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Advances From Other Funds .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>180,814</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	208	362,421
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	605,020
Contingency Reserve for Economic Uncertainties .....	1,615	1,503	—
Unreserved-Undesignated .....	—	—	(390,779)
<b>Total Fund Balance .....</b>	<b>1,615</b>	<b>1,711</b>	<b>576,662</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,615</b>	<b>\$ 1,711</b>	<b>\$ 757,476</b>

<u>State Highway Account</u>					
<u>Local Transportation Loan Account (2501)</u>	<u>State Highway Account (0042)</u>	<u>Toll Bridge Seismic Retrofit Account (0650)</u>	<u>Transportation Revolving Account (0048)</u>	<u>Total</u>	
\$ 6	\$ 23,533	\$ —	\$ —	\$ 154,847	
2,562	424,320	—	143,235	1,865,103	
6	8,951	—	28,226	414,867	
33	287,806	—	1,721,747	2,698,117	
—	—	—	—	3,104	
—	3,647	—	34,890	70,752	
—	1,600,000	—	—	1,665,400	
—	—	—	—	—	
—	—	—	—	110	
<b>\$ 2,607</b>	<b>\$ 2,348,257</b>	<b>\$ —</b>	<b>\$ 1,928,098</b>	<b>\$ 6,872,300</b>	
\$ —	\$ 17,698	\$ —	\$ 84,602	\$ 209,845	
—	419,938	—	24,632	1,216,208	
—	7,023	—	89	296,251	
—	—	—	—	—	
—	5,867	—	—	18,350	
—	9,017	—	—	9,405	
—	—	—	1,760,900	1,760,900	
—	(3,103)	—	57,875	82,402	
—	<b>456,440</b>	—	<b>1,928,098</b>	<b>3,593,361</b>	
—	1,426,935	—	—	2,098,180	
—	3,561,554	—	—	4,188,745	
2,607	—	—	—	479,465	
—	(3,096,672)	—	—	(3,487,451)	
<b>2,607</b>	<b>1,891,817</b>	<b>—</b>	<b>—</b>	<b>3,278,939</b>	
<b>\$ 2,607</b>	<b>\$ 2,348,257</b>	<b>\$ —</b>	<b>\$ 1,928,098</b>	<b>\$ 6,872,300</b>	

(Concluded)

# Governmental Cost Funds Transportation Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Aeronautics Account		Bicycle Transportation Account (0045)
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	
<b>FUND BALANCE, JULY 1, 2006</b> .....	<b>\$ 11,837</b>	<b>\$ 10,160</b>	<b>\$ 31,192</b>
<b>ADDITIONS</b>			
Revenues .....	531	1,768	1,669
Transfers From Other Funds .....	7,042	—	5,000
Prior Year Revenue Adjustments .....	—	(5)	—
Other Additions .....	—	2,376	—
<b>Total Additions</b> .....	<b>7,573</b>	<b>4,139</b>	<b>6,669</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2,936	14	41
Local Assistance .....	3,546	2,450	4,544
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures</b> .....	<b>6,482</b>	<b>2,464</b>	<b>4,585</b>
Transfers to Other Funds .....	30	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(37)	—	(425)
Other Deductions .....	—	—	—
<b>Total Deductions</b> .....	<b>6,475</b>	<b>2,464</b>	<b>4,160</b>
<b>FUND BALANCE, JUNE 30, 2007</b> .....	<b>\$ 12,935</b>	<b>\$ 11,835</b>	<b>\$ 33,701</b>

Highway User's Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)
			Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)		
\$ (183)	\$ 1,000	\$ 3,347	\$ 693,894	\$ 2,296	\$ —	\$ 12,291
—	—	1,920	2,015,873	1,847	3,405,997	567,910
3,239,021	—	23	3,890	—	—	5,575
—	—	—	2,246	—	11,213	29
—	11,631	—	—	—	—	—
<b>3,239,021</b>	<b>11,631</b>	<b>1,943</b>	<b>2,022,009</b>	<b>1,847</b>	<b>3,417,210</b>	<b>573,514</b>
1,202	—	1,489	1,952,702	1,740	42,070	336,066
1,126,607	11,631	—	11,608	—	—	233,612
—	—	—	10,373	—	—	5,469
<b>1,127,809</b>	<b>11,631</b>	<b>1,489</b>	<b>1,974,683</b>	<b>1,740</b>	<b>42,070</b>	<b>575,147</b>
2,110,949	—	—	16,052	—	3,375,140	—
—	—	20	(2,071)	(39)	—	(856)
—	—	—	—	—	—	—
<b>3,238,758</b>	<b>11,631</b>	<b>1,509</b>	<b>1,988,664</b>	<b>1,701</b>	<b>3,417,210</b>	<b>574,291</b>
<b>\$ 80</b>	<b>\$ 1,000</b>	<b>\$ 3,781</b>	<b>\$ 727,239</b>	<b>\$ 2,442</b>	<b>\$ —</b>	<b>\$ 11,514</b>

(Continued)



# Governmental Cost Funds Transportation Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)
<b>FUND BALANCE, JULY 1, 2006 .....</b>	<b>\$ 1,535</b>	<b>\$ 2,549</b>	<b>\$ 385,264</b>
<b>ADDITIONS</b>			
Revenues .....	80	123	32,675
Transfers From Other Funds .....	—	—	860,589
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	323,052
<b>Total Additions .....</b>	<b>80</b>	<b>123</b>	<b>1,216,316</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	137,618
Local Assistance .....	—	961	865,040
Capital Outlay .....	—	—	24,408
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>961</b>	<b>1,027,066</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(2,148)
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>961</b>	<b>1,024,918</b>
<b>FUND BALANCE, JUNE 30, 2007 .....</b>	<b>\$ 1,615</b>	<b>\$ 1,711</b>	<b>\$ 576,662</b>

<u>State Highway Account</u>					
<u>Local Transportation Loan Account (2501)</u>	<u>State Highway Account (0042)</u>	<u>Toll Bridge Seismic Retrofit Account (0650)</u>	<u>Transportation Revolving Account (0048)</u>	<u>Total</u>	
\$ 2,468	\$ 2,055,942	\$ 2,443	\$ —	\$ 3,216,035	
139	1,120,496	311	—	7,151,339	
—	2,422,905	2,341	—	6,546,386	
—	39	(19)	—	13,503	
—	—	—	8,551,912	8,888,971	
<u>139</u>	<u>3,543,440</u>	<u>2,633</u>	<u>8,551,912</u>	<u>22,600,199</u>	
—	2,448,427	2,735	—	4,927,040	
—	110,580	—	—	2,370,579	
—	984,093	—	—	1,024,343	
—	<u>3,543,100</u>	<u>2,735</u>	—	<u>8,321,962</u>	
—	120,032	2,341	—	5,624,544	
—	44,433	—	—	38,877	
—	—	—	8,551,912	8,551,912	
—	<u>3,707,565</u>	<u>5,076</u>	<u>8,551,912</u>	<u>22,537,295</u>	
<u>\$ 2,607</u>	<u>\$ 1,891,817</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 3,278,939</u>	

(Concluded)

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**Other  
Governmental  
Cost Funds**

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 830	\$ 1,777	\$ 496
Deposits in Surplus Money Investment Fund .....	—	18,185	2,982
Receivables .....	—	—	—
Due From Other Funds .....	—	1,571	54
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	15	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 830</b>	<b>\$ 21,548</b>	<b>\$ 3,532</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2	\$ 10	\$ 1
Due to Other Funds .....	—	—	19
Due to Other Governments .....	—	—	—
Advance Collections .....	—	721	85
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>2</b>	<b>731</b>	<b>105</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	472	269	16
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	356	20,548	3,411
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>828</b>	<b>20,817</b>	<b>3,427</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 830</b>	<b>\$ 21,548</b>	<b>\$ 3,532</b>

Acute Orphan Well Account (3102)	Agricultural Biomass Utilization Account (3021)	AIDS Drug Assistance Program Rebate Fund (3080)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)
\$ 1	\$ 255	\$ 1,260	\$ 38	\$ 496	\$ 30,567	\$ 831
1,551	—	93,033	—	155,489	—	—
—	—	—	—	5,658	22	1
16	—	1,193	—	9,139	5	—
—	—	—	—	—	10	—
—	—	—	—	—	1,085	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,568</b>	<b>\$ 255</b>	<b>\$ 95,486</b>	<b>\$ 38</b>	<b>\$ 170,782</b>	<b>\$ 31,689</b>	<b>\$ 832</b>
\$ —	\$ —	\$ 14,871	\$ —	\$ 374	\$ 1,063	\$ 14
35	—	92	—	28,765	490	5
—	—	—	—	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	14,606	—
<b>35</b>	<b>—</b>	<b>14,963</b>	<b>—</b>	<b>29,139</b>	<b>16,160</b>	<b>19</b>
64	—	—	—	109,599	2,661	28
—	—	—	189	1,000	—	—
—	—	—	—	—	—	—
1,469	255	80,523	—	31,044	12,868	785
—	—	—	(151)	—	—	—
<b>1,533</b>	<b>255</b>	<b>80,523</b>	<b>38</b>	<b>141,643</b>	<b>15,529</b>	<b>813</b>
<b>\$ 1,568</b>	<b>\$ 255</b>	<b>\$ 95,486</b>	<b>\$ 38</b>	<b>\$ 170,782</b>	<b>\$ 31,689</b>	<b>\$ 832</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Analytical Laboratory Account (3101)	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 6,572	\$ 472
Deposits in Surplus Money Investment Fund .....	594	—	2,791
Receivables .....	141	—	4
Due From Other Funds .....	4	—	52
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 739</b>	<b>\$ 6,572</b>	<b>\$ 3,319</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 1	\$ 126
Due to Other Funds .....	—	150	150
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>—</b>	<b>151</b>	<b>276</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	405
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	739	6,421	2,638
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>739</b>	<b>6,421</b>	<b>3,043</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 739</b>	<b>\$ 6,572</b>	<b>\$ 3,319</b>

Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)
\$ 24	\$ 7	\$ —	\$ 6,550	\$ 511	\$ 854	\$ 242
15,264	594	163	—	1,115	5,743	398
172	14	12	—	—	—	290
189	9	2	1,364	17	606	6
—	—	—	—	—	—	—
—	—	—	31	—	1	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 15,649</b>	<b>\$ 624</b>	<b>\$ 177</b>	<b>\$ 7,945</b>	<b>\$ 1,643</b>	<b>\$ 7,204</b>	<b>\$ 938</b>
\$ —	\$ —	\$ —	\$ 6,401	\$ —	\$ 9	\$ 195
455	—	16	—	281	56	3
—	—	—	—	—	—	—
—	—	—	—	—	606	—
—	—	—	—	—	—	—
—	—	—	—	160	—	—
—	—	—	—	278	—	—
<b>455</b>	<b>—</b>	<b>16</b>	<b>6,401</b>	<b>719</b>	<b>671</b>	<b>198</b>
135	3	1	—	13	260	131
—	—	—	135	—	—	—
—	—	—	—	—	—	—
15,059	621	160	1,409	911	6,273	609
—	—	—	—	—	—	—
<b>15,194</b>	<b>624</b>	<b>161</b>	<b>1,544</b>	<b>924</b>	<b>6,533</b>	<b>740</b>
<b>\$ 15,649</b>	<b>\$ 624</b>	<b>\$ 177</b>	<b>\$ 7,945</b>	<b>\$ 1,643</b>	<b>\$ 7,204</b>	<b>\$ 938</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Breast Cancer Control Account (0009)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 140	\$ 2,916	\$ 1
Deposits in Surplus Money Investment Fund .....	1,102	19,886	15,324
Receivables .....	—	—	—
Due From Other Funds .....	138	914	1,158
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	1	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,380</b>	<b>\$ 23,717</b>	<b>\$ 16,483</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1	\$ 21	\$ 6,453
Due to Other Funds .....	63	271	2,302
Due to Other Governments .....	—	—	—
Advance Collections .....	116	1,984	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>180</b>	<b>2,276</b>	<b>8,755</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	1	694	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1,199	20,747	7,728
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>1,200</b>	<b>21,441</b>	<b>7,728</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,380</b>	<b>\$ 23,717</b>	<b>\$ 16,483</b>

Breast Cancer Fund		Budget Stabilization Account Deficit	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)	California Architects Board Fund (0706)	California Beach and Coastal Enhancement Account (0371)
Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Recovery Bond Retirement Sinking Fund Subaccount (3090)				
\$ 1,703	\$ —	\$ 569	\$ 650	\$ 1	\$ 798	\$ 2,234
3,855	24,968	2,778	3,093	—	2,867	—
2,017	—	—	—	—	—	—
90	1,268	528	292	—	98	33
—	—	—	—	—	—	—
—	—	—	1	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 7,665</b>	<b>\$ 26,236</b>	<b>\$ 3,875</b>	<b>\$ 4,036</b>	<b>\$ 1</b>	<b>\$ 3,763</b>	<b>\$ 2,267</b>
\$ —	\$ 25,313	\$ —	\$ 7	\$ —	\$ 10	\$ 15
3,916	309	—	—	—	124	74
—	—	—	—	—	—	—
—	—	—	185	—	685	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>3,916</b>	<b>25,622</b>	<b>—</b>	<b>192</b>	<b>—</b>	<b>819</b>	<b>89</b>
—	—	—	287	—	210	1,908
—	—	—	—	—	—	101
—	—	—	—	—	—	—
3,749	614	3,875	3,557	1	2,734	169
—	—	—	—	—	—	—
<b>3,749</b>	<b>614</b>	<b>3,875</b>	<b>3,844</b>	<b>1</b>	<b>2,944</b>	<b>2,178</b>
<b>\$ 7,665</b>	<b>\$ 26,236</b>	<b>\$ 3,875</b>	<b>\$ 4,036</b>	<b>\$ 1</b>	<b>\$ 3,763</b>	<b>\$ 2,267</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 4	\$ —
Deposits in Surplus Money Investment Fund .....	5,965	279,576	4,672
Receivables .....	228	150,470	59
Due From Other Funds .....	76	28,630	19,827
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	248	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	2,000	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 6,269</b>	<b>\$ 460,928</b>	<b>\$ 24,558</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 25,729	\$ —
Due to Other Funds .....	20	20,752	7,806
Due to Other Governments .....	—	93,553	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>20</b>	<b>140,034</b>	<b>7,806</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	28,139	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	99,114	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	6,249	193,641	16,752
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>6,249</b>	<b>320,894</b>	<b>16,752</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 6,269</b>	<b>\$ 460,928</b>	<b>\$ 24,558</b>

California Beverage Container Recycling Fund		California Board of Architectural Examiners- Landscape Architects Fund (0757)	California Children and Families First Trust Fund (Continued on next page)			
Penalty Account (0276)	PET Processing Fee Account (0278)		Administration Account (0638)	California Children and Families First Trust Fund (0623)	Child Care Account (0636)	Counties Children and Families Account (0585)
\$ 4	\$ 1	\$ 101	\$ 45	\$ 43,423	\$ 138	\$ —
2,440	9,723	1,603	24,053	6,176	64,253	36,989
36	768	—	—	53,172	—	—
31	142	141	1,350	982	3,941	83,061
—	—	—	—	—	—	—
—	—	—	62	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,511</b>	<b>\$ 10,634</b>	<b>\$ 1,845</b>	<b>\$ 25,510</b>	<b>\$ 103,753</b>	<b>\$ 68,332</b>	<b>\$ 120,050</b>
\$ —	\$ —	\$ 1	\$ 109	\$ 1	\$ 933	\$ 34,809
—	7,586	60	253	103,743	4,304	—
—	—	—	203	—	851	85,241
—	—	61	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	7,586	122	565	103,744	6,088	120,050
—	—	130	—	—	6,959	—
—	—	—	24,945	624	59,226	—
—	—	—	—	—	—	—
2,511	3,048	1,593	—	—	—	—
—	—	—	—	(615)	(3,941)	—
<b>2,511</b>	<b>3,048</b>	<b>1,723</b>	<b>24,945</b>	<b>9</b>	<b>62,244</b>	<b>—</b>
<b>\$ 2,511</b>	<b>\$ 10,634</b>	<b>\$ 1,845</b>	<b>\$ 25,510</b>	<b>\$ 103,753</b>	<b>\$ 68,332</b>	<b>\$ 120,050</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

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

	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 2	\$ 2
Deposits in Surplus Money Investment Fund .....	132,319	52,838	74,305
Receivables .....	—	—	—
Due From Other Funds .....	6,877	6,847	4,060
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 139,196</b>	<b>\$ 59,687</b>	<b>\$ 78,367</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 119	\$ 3,135	\$ 91
Due to Other Funds .....	7,550	3,531	6,227
Due to Other Governments .....	785	—	67
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>8,454</b>	<b>6,666</b>	<b>6,385</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	9,953	4,971	7,291
Reserved for Unencumbered Balances of Continuing Appropriations .....	127,665	54,897	68,751
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	—
Unreserved-Undesignated .....	(6,876)	(6,847)	(4,060)
<b>Total Fund Balance (Deficit) .....</b>	<b>130,742</b>	<b>53,021</b>	<b>71,982</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 139,196</b>	<b>\$ 59,687</b>	<b>\$ 78,367</b>

Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund		California Fire and Arson Training Fund (0198)
				California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)	
\$ 1	\$ 22	\$ 2	\$ 1	\$ 331	\$ 241	\$ 117
3,818	—	8,216	4,736	14,798	—	1,174
—	—	293	841	51	—	230
22,475	1	103	60	3,950	17	12
—	—	—	—	—	—	118
—	—	32	—	218	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 26,294</b>	<b>\$ 23</b>	<b>\$ 8,646</b>	<b>\$ 5,638</b>	<b>\$ 19,348</b>	<b>\$ 258</b>	<b>\$ 1,651</b>
\$ 528	\$ —	\$ 26	\$ 3	\$ 2,247	\$ 241	\$ —
79	—	65	3	1,388	—	532
630	—	—	—	180	—	—
—	—	1	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	8
<b>1,237</b>	<b>—</b>	<b>92</b>	<b>6</b>	<b>3,815</b>	<b>241</b>	<b>540</b>
4,034	—	62	1	6,040	—	58
23,221	—	—	—	13	—	—
—	—	—	—	—	—	—
—	23	8,492	5,631	9,480	17	1,053
(2,198)	—	—	—	—	—	—
<b>25,057</b>	<b>23</b>	<b>8,554</b>	<b>5,632</b>	<b>15,533</b>	<b>17</b>	<b>1,111</b>
<b>\$ 26,294</b>	<b>\$ 23</b>	<b>\$ 8,646</b>	<b>\$ 5,638</b>	<b>\$ 19,348</b>	<b>\$ 258</b>	<b>\$ 1,651</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 21	\$ 83	\$ 1
Deposits in Surplus Money Investment Fund .....	420	26,017	67
Receivables .....	—	389	—
Due From Other Funds .....	452	323	1
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 893</b>	<b>\$ 26,812</b>	<b>\$ 69</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 103	\$ —
Due to Other Funds .....	15	2,219	—
Due to Other Governments .....	—	22	—
Advance Collections .....	18	7,363	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>33</b>	<b>9,707</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	1	7,990	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	341	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	859	8,774	69
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>860</b>	<b>17,105</b>	<b>69</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 893</b>	<b>\$ 26,812</b>	<b>\$ 69</b>

California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)	California Water Fund (0144)
\$ 725	\$ 20,315	\$ 1	\$ 458	\$ 99	\$ 25	\$ 1
67,298	315,731	37	30,048	86,411	23,154	945
3,126	19,405	—	1,971	14,686	5,104	—
870	3,902	—	179	1,131	342	146
—	—	—	—	—	38	—
—	1	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 72,019</b>	<b>\$ 359,354</b>	<b>\$ 38</b>	<b>\$ 32,656</b>	<b>\$ 102,327</b>	<b>\$ 28,663</b>	<b>\$ 1,092</b>
\$ 2,742	\$ 130,327	\$ —	\$ 22,781	\$ 139	\$ 1,856	\$ —
24	25	—	2	7,977	727	—
—	—	—	—	141	37	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>2,766</b>	<b>130,352</b>	<b>—</b>	<b>22,783</b>	<b>8,257</b>	<b>2,620</b>	<b>—</b>
9,866	158	—	109	46,539	20,942	—
—	—	30	2,006	—	1,113	4,467
—	—	—	—	—	—	—
59,387	228,844	8	7,758	47,531	3,988	—
—	—	—	—	—	—	(3,375)
<b>69,253</b>	<b>229,002</b>	<b>38</b>	<b>9,873</b>	<b>94,070</b>	<b>26,043</b>	<b>1,092</b>
<b>\$ 72,019</b>	<b>\$ 359,354</b>	<b>\$ 38</b>	<b>\$ 32,656</b>	<b>\$ 102,327</b>	<b>\$ 28,663</b>	<b>\$ 1,092</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)	Cannery Inspection Fund (3081)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 71	\$ 3,921	\$ 1,204
Deposits in Surplus Money Investment Fund .....	600	—	—
Receivables .....	1,403	—	—
Due From Other Funds .....	35	—	3
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 2,109</b>	<b>\$ 3,921</b>	<b>\$ 1,207</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 1,797	\$ 306
Due to Other Funds .....	1,789	5	119
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>1,789</b>	<b>1,802</b>	<b>425</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	319	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	866	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1	1,253	782
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>320</b>	<b>2,119</b>	<b>782</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,109</b>	<b>\$ 3,921</b>	<b>\$ 1,207</b>

Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery Fund (0717)	Certification Fund (0271)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Medical Services Rebate Fund (3079)
\$ 220	\$ 141	\$ 144	\$ 13	\$ 9	\$ 5	\$ 378
—	—	4,217	3,081	6,643	15,218	6,560
16	8	—	—	—	268	—
—	—	75	40	156	235	53
—	—	—	—	—	—	—
—	—	1	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 236</b>	<b>\$ 149</b>	<b>\$ 4,437</b>	<b>\$ 3,134</b>	<b>\$ 6,808</b>	<b>\$ 15,726</b>	<b>\$ 6,991</b>
\$ —	\$ —	\$ 1	\$ 19	\$ 552	\$ 8,181	\$ —
7	—	24	105	531	2,131	6,991
—	—	—	—	—	—	—
—	—	117	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>7</b>	<b>—</b>	<b>142</b>	<b>124</b>	<b>1,083</b>	<b>10,312</b>	<b>6,991</b>
2	—	17	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
227	149	4,278	3,010	5,725	5,414	—
—	—	—	—	—	—	—
<b>229</b>	<b>149</b>	<b>4,295</b>	<b>3,010</b>	<b>5,725</b>	<b>5,414</b>	<b>—</b>
<b>\$ 236</b>	<b>\$ 149</b>	<b>\$ 4,437</b>	<b>\$ 3,134</b>	<b>\$ 6,808</b>	<b>\$ 15,726</b>	<b>\$ 6,991</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 3,676	\$ 22,854	\$ 3
Deposits in Surplus Money Investment Fund .....	—	5,003	65,594
Receivables .....	16	29,905	5
Due From Other Funds .....	294	581	12,504
Due From Other Governments .....	—	—	24
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 3,986</b>	<b>\$ 58,343</b>	<b>\$ 78,130</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 60	\$ 1	\$ 51,194
Due to Other Funds .....	—	58,343	317
Due to Other Governments .....	—	—	7,039
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>60</b>	<b>58,344</b>	<b>58,550</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	4,436
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	839
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	3,926	—	14,305
Unreserved-Undesignated .....	—	(1)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>3,926</b>	<b>(1)</b>	<b>19,580</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,986</b>	<b>\$ 58,343</b>	<b>\$ 78,130</b>

Cigarette and Tobacco Products Surtax Fund

Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account (0174)	Clinical Laboratory Improvement Fund (0098)
\$ —	\$ 1	\$ 1	\$ 1	\$ 1	\$ 9	\$ 2,693
16,809	3,231	4,535	35,802	15,706	—	—
—	—	—	—	—	—	9
20,788	5,878	2,992	3,377	14,759	—	16
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 37,597</b>	<b>\$ 9,110</b>	<b>\$ 7,528</b>	<b>\$ 39,180</b>	<b>\$ 30,466</b>	<b>\$ 9</b>	<b>\$ 2,718</b>
\$ —	\$ —	\$ —	\$ 33,411	\$ 5,432	\$ —	\$ 286
33,410	8,091	1,042	1,010	19,273	—	422
—	—	—	—	10	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>33,410</b>	<b>8,091</b>	<b>1,042</b>	<b>34,421</b>	<b>24,715</b>	<b>—</b>	<b>708</b>
—	—	2,895	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,187	1,019	3,591	4,759	5,751	9	2,010
—	—	—	—	—	—	—
<b>4,187</b>	<b>1,019</b>	<b>6,486</b>	<b>4,759</b>	<b>5,751</b>	<b>9</b>	<b>2,010</b>
<b>\$ 37,597</b>	<b>\$ 9,110</b>	<b>\$ 7,528</b>	<b>\$ 39,180</b>	<b>\$ 30,466</b>	<b>\$ 9</b>	<b>\$ 2,718</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Coachella Valley Mountains Conservancy Fund (0296)	Coastal Access Account, State Coastal Conservancy Fund (0593)	Community Revitalization Fee Fund (3038)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 2,201	\$ —
Deposits in Surplus Money Investment Fund .....	12	—	42
Receivables .....	—	—	—
Due From Other Funds .....	—	—	1
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 12</b>	<b>\$ 2,201</b>	<b>\$ 43</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 4	\$ —
Due to Other Funds .....	—	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>4</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	1,129	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	723	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	12	345	43
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>12</b>	<b>2,197</b>	<b>43</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 12</b>	<b>\$ 2,201</b>	<b>\$ 43</b>

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

Competitive Technology Fund * (0173)	Conservatorship Registry Fund (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)
			Certification Account (0166)	Consumer Affairs Fund (0702)		
\$ —	\$ 1	\$ 8	\$ 12	\$ (440)	\$ 6,040	\$ 63
—	135	308	365	29,407	20,854	2,131
—	—	—	—	79	—	—
—	2	4	210	10,525	716	26
—	—	—	—	—	—	—
—	—	—	2	3,044	243	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ —</b>	<b>\$ 138</b>	<b>\$ 320</b>	<b>\$ 589</b>	<b>\$ 42,615</b>	<b>\$ 27,853</b>	<b>\$ 2,220</b>
\$ —	\$ —	\$ —	\$ —	\$ 12,544	\$ 17	\$ 201
—	32	—	—	24,166	564	82
—	—	—	—	2	—	—
—	—	8	—	—	8,300	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	553	—	—
—	<b>32</b>	<b>8</b>	—	<b>37,265</b>	<b>8,881</b>	<b>283</b>
—	68	—	17	4,012	505	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	38	312	572	1,338	18,467	1,937
—	—	—	—	—	—	—
—	<b>106</b>	<b>312</b>	<b>589</b>	<b>5,350</b>	<b>18,972</b>	<b>1,937</b>
<b>\$ —</b>	<b>\$ 138</b>	<b>\$ 320</b>	<b>\$ 589</b>	<b>\$ 42,615</b>	<b>\$ 27,853</b>	<b>\$ 2,220</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 5,522	\$ 4,733	\$ 681
Deposits in Surplus Money Investment Fund .....	34,414	—	—
Receivables .....	—	—	154
Due From Other Funds .....	3,569	2,485	65
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	42	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 43,547</b>	<b>\$ 7,218</b>	<b>\$ 900</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 46	\$ —	\$ 26
Due to Other Funds .....	—	413	—
Due to Other Governments .....	—	—	—
Advance Collections .....	3,451	—	517
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>3,497</b>	<b>413</b>	<b>543</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	2,337	150	285
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	37,713	6,655	72
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>40,050</b>	<b>6,805</b>	<b>357</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 43,547</b>	<b>\$ 7,218</b>	<b>\$ 900</b>

Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	DNA Identification Fund (3086)	Dam Safety Fund (3057)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Delinquent Tax Collection Fund (0167)
\$ 195	\$ 138	\$ 1	\$ —	\$ 10,892	\$ 1,256	\$ 43
—	1,899	4,334	11,119	—	50,061	—
22	—	—	3,969	—	5,553	—
—	29	72	807	—	652	261
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 217</b>	<b>\$ 2,066</b>	<b>\$ 4,407</b>	<b>\$ 15,895</b>	<b>\$ 10,892</b>	<b>\$ 57,522</b>	<b>\$ 304</b>
\$ —	\$ 2	\$ —	\$ 3,095	\$ 7	\$ 4,753	\$ —
45	54	429	108	816	55	261
—	—	—	—	—	—	—
—	47	—	377	10,023	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>45</b>	<b>103</b>	<b>429</b>	<b>3,580</b>	<b>10,846</b>	<b>4,808</b>	<b>261</b>
97	6	28	453	150	23,715	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
75	1,957	3,950	11,862	—	28,999	43
—	—	—	—	(104)	—	—
<b>172</b>	<b>1,963</b>	<b>3,978</b>	<b>12,315</b>	<b>46</b>	<b>52,714</b>	<b>43</b>
<b>\$ 217</b>	<b>\$ 2,066</b>	<b>\$ 4,407</b>	<b>\$ 15,895</b>	<b>\$ 10,892</b>	<b>\$ 57,522</b>	<b>\$ 304</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Department of Food and Agriculture Fund		
	Delta Flood Protection Fund (0176)	Agricultural Pest Control Research Account (0112)	California Agricultural Export Promotion Account (0124)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1	\$ 6
Deposits in Surplus Money Investment Fund .....	121	89	56
Receivables .....	—	—	—
Due From Other Funds .....	2	1	1
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 123</b>	<b>\$ 91</b>	<b>\$ 63</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	3
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	5
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>8</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	995	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	91	55
Unreserved-Undesignated .....	(872)	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>123</b>	<b>91</b>	<b>55</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 123</b>	<b>\$ 91</b>	<b>\$ 63</b>

Department of Agriculture Account (0111)	Department of Justice Child Abuse Fund (0566)	Department of Justice DNA Testing Fund (0255)	Department of Pesticide Regulation Fund		Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)
			Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)		
\$ 1,199	\$ 1	\$ —	\$ 259	\$ 1	\$ 1	\$ 1
39,561	942	271	21,261	22	639	1,203
6,942	8	—	13	—	1,395	—
584	105	4	1,303	4	4	16
308	1	—	110	—	—	—
—	—	—	780	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 48,594</b>	<b>\$ 1,057</b>	<b>\$ 275</b>	<b>\$ 23,726</b>	<b>\$ 27</b>	<b>\$ 2,039</b>	<b>\$ 1,220</b>
\$ 43	\$ 1	\$ —	\$ 1,079	\$ —	\$ —	\$ —
10,244	26	—	188	—	16	—
2,704	—	—	4,575	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,512	—	—	—	—	—	—
<b>14,503</b>	<b>27</b>	<b>—</b>	<b>5,842</b>	<b>—</b>	<b>16</b>	<b>—</b>
522	6	—	4,626	—	—	—
17,973	—	—	—	—	—	—
—	—	—	—	—	—	—
15,596	1,024	275	13,258	27	2,023	1,220
—	—	—	—	—	—	—
<b>34,091</b>	<b>1,030</b>	<b>275</b>	<b>17,884</b>	<b>27</b>	<b>2,023</b>	<b>1,220</b>
<b>\$ 48,594</b>	<b>\$ 1,057</b>	<b>\$ 275</b>	<b>\$ 23,726</b>	<b>\$ 27</b>	<b>\$ 2,039</b>	<b>\$ 1,220</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)	Domestic Violence Training and Education Fund (0642)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 11	\$ 29	\$ 1,511
Deposits in Surplus Money Investment Fund .....	—	299	—
Receivables .....	—	—	—
Due From Other Funds .....	—	4	106
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 11</b>	<b>\$ 332</b>	<b>\$ 1,617</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 212
Due to Other Funds .....	—	18	239
Due to Other Governments .....	—	—	—
Advance Collections .....	—	12	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>30</b>	<b>451</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	11	302	1,166
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>11</b>	<b>302</b>	<b>1,166</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 11</b>	<b>\$ 332</b>	<b>\$ 1,617</b>

Drinking Water Operator Certification Special Account (0247)	Drinking Water Treatment and Research Fund (0622)	Driver Training Penalty Assessment Fund (0178)	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)	Earthquake Risk Reduction Fund of 1996 (0308)
\$ 3,222	\$ 13,854	\$ 1,082	\$ 1,592	\$ 8,370	\$ 95	\$ 1,570
—	—	—	—	—	—	—
3	—	—	355	13	—	—
—	—	8,103	—	6	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 3,225</b>	<b>\$ 13,854</b>	<b>\$ 9,185</b>	<b>\$ 1,947</b>	<b>\$ 8,389</b>	<b>\$ 95</b>	<b>\$ 1,570</b>
\$ 86	\$ 3,084	\$ —	\$ —	\$ 107	\$ —	\$ 2,207
204	8	9,435	126	448	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>290</b>	<b>3,092</b>	<b>9,435</b>	<b>126</b>	<b>555</b>	<b>—</b>	<b>2,207</b>
—	—	—	38	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,935	10,762	—	1,783	7,834	95	—
—	—	(250)	—	—	—	(637)
<b>2,935</b>	<b>10,762</b>	<b>(250)</b>	<b>1,821</b>	<b>7,834</b>	<b>95</b>	<b>(637)</b>
<b>\$ 3,225</b>	<b>\$ 13,854</b>	<b>\$ 9,185</b>	<b>\$ 1,947</b>	<b>\$ 8,389</b>	<b>\$ 95</b>	<b>\$ 1,570</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Educational Tele- communication Fund (0349)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 21,110	\$ 6	\$ 522
Deposits in Surplus Money Investment Fund .....	—	4,652	1,478
Receivables .....	—	30	—
Due From Other Funds .....	2,700	58	59
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	3
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 23,810</b>	<b>\$ 4,746</b>	<b>\$ 2,062</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 828	\$ —	\$ 4
Due to Other Funds .....	—	219	17
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	315
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>828</b>	<b>219</b>	<b>336</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	11,461	118	20
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	11,521	4,409	1,706
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>22,982</b>	<b>4,527</b>	<b>1,726</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 23,810</b>	<b>\$ 4,746</b>	<b>\$ 2,062</b>

Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)
\$ —	\$ 26	\$ 2	\$ 1	\$ 150	\$ 56	\$ 337
644	647	320	7,230	20,532	—	6,077
—	2	8	—	54,002	—	—
6	9	5	1,433	1,219	—	77
—	46	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,235	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 650</b>	<b>\$ 730</b>	<b>\$ 335</b>	<b>\$ 8,664</b>	<b>\$ 77,138</b>	<b>\$ 56</b>	<b>\$ 6,491</b>
\$ 217	\$ —	\$ —	\$ —	\$ 4	\$ —	\$ 19
—	164	39	8,654	26,201	—	—
31	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	7,721	—	—
<b>248</b>	<b>164</b>	<b>39</b>	<b>8,654</b>	<b>33,926</b>	<b>—</b>	<b>19</b>
—	32	3	10	535	—	926
—	—	—	—	—	—	—
—	—	—	—	—	—	—
402	534	293	—	42,677	56	5,546
—	—	—	—	—	—	—
<b>402</b>	<b>566</b>	<b>296</b>	<b>10</b>	<b>43,212</b>	<b>56</b>	<b>6,472</b>
<b>\$ 650</b>	<b>\$ 730</b>	<b>\$ 335</b>	<b>\$ 8,664</b>	<b>\$ 77,138</b>	<b>\$ 56</b>	<b>\$ 6,491</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Energy Resources Surcharge Fund (0186)	Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 51	\$ —	\$ 11
Deposits in Surplus Money Investment Fund .....	—	13,895	1,559
Receivables .....	13,876	—	2
Due From Other Funds .....	—	168	20
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	2,000	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 13,927</b>	<b>\$ 16,063</b>	<b>\$ 1,592</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	3
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>3</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	11,641	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	13,927	4,422	1,589
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>13,927</b>	<b>16,063</b>	<b>1,589</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 13,927</b>	<b>\$ 16,063</b>	<b>\$ 1,592</b>

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)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (Continued on next page) Fair and Exposition Fund (0191)
\$ 40	\$ 2	\$ —	\$ 1	\$ 30	\$ 4,567	\$ 29
672	7,531	110	2,328	—	—	4,470
—	—	—	—	—	264	—
15	98	1	30	8	22	791
—	—	—	—	—	—	—
—	—	—	—	—	—	52
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	46
<b>\$ 727</b>	<b>\$ 7,631</b>	<b>\$ 111</b>	<b>\$ 2,359</b>	<b>\$ 38</b>	<b>\$ 4,853</b>	<b>\$ 5,388</b>
\$ 59	\$ —	\$ —	\$ —	\$ —	\$ 392	\$ 2,287
283	—	17	—	—	213	919
—	—	—	—	—	—	84
—	905	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	890	—
<b>342</b>	<b>905</b>	<b>17</b>	<b>—</b>	<b>—</b>	<b>1,495</b>	<b>3,290</b>
—	—	8	—	—	307	285
—	—	—	376	—	—	383
—	—	—	—	—	—	—
385	6,726	86	1,983	38	3,051	1,430
—	—	—	—	—	—	—
<b>385</b>	<b>6,726</b>	<b>94</b>	<b>2,359</b>	<b>38</b>	<b>3,358</b>	<b>2,098</b>
<b>\$ 727</b>	<b>\$ 7,631</b>	<b>\$ 111</b>	<b>\$ 2,359</b>	<b>\$ 38</b>	<b>\$ 4,853</b>	<b>\$ 5,388</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Fair and Exposition Fund (Continued from previous page)		
	Satellite Wagering Account (0192)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund .....	3,234	15,383	3,241
Receivables .....	—	—	348
Due From Other Funds .....	56	418	45
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 3,292</b>	<b>\$ 15,802</b>	<b>\$ 3,635</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2,524	\$ 514	\$ 59
Due to Other Funds .....	—	147	27
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>2,524</b>	<b>661</b>	<b>86</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	246	221
Reserved for Unencumbered Balances of Continuing Appropriations .....	15,580	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	14,895	3,328
Unreserved-Undesignated .....	(14,812)	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>768</b>	<b>15,141</b>	<b>3,549</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,292</b>	<b>\$ 15,802</b>	<b>\$ 3,635</b>

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

Fish and Game Preservation Fund (Continued on next page)						
Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Fire Safety Subaccount * (3012)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
\$ 1	\$ 188	\$ —	\$ —	\$ 3	\$ 1	\$ 53,660
—	7,630	—	1,413	974,378	2,918	—
—	44	—	133	—	—	326
4	576	—	27	21,226	38	7,609
—	—	—	—	—	—	—
—	185	—	—	—	—	2,071
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 5</b>	<b>\$ 8,623</b>	<b>\$ —</b>	<b>\$ 1,573</b>	<b>\$ 995,607</b>	<b>\$ 2,957</b>	<b>\$ 63,666</b>
\$ —	\$ 295	\$ —	\$ 239	\$ 28	\$ —	\$ —
—	65	—	—	2,968	45	9,416
—	—	—	—	—	—	—
—	380	—	—	—	—	108
—	—	—	—	—	—	647
—	—	—	—	—	—	—
—	—	—	—	—	—	192
—	<b>740</b>	—	<b>239</b>	<b>2,996</b>	<b>45</b>	<b>10,363</b>
—	179	—	32	—	1	9,399
—	—	—	—	—	—	1,585
—	—	—	—	—	—	—
5	7,704	—	1,302	992,611	2,911	42,319
—	—	—	—	—	—	—
<b>5</b>	<b>7,883</b>	<b>—</b>	<b>1,334</b>	<b>992,611</b>	<b>2,912</b>	<b>53,303</b>
<b>\$ 5</b>	<b>\$ 8,623</b>	<b>\$ —</b>	<b>\$ 1,573</b>	<b>\$ 995,607</b>	<b>\$ 2,957</b>	<b>\$ 63,666</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

Fish and Game Preservation Fund  
(Continued from previous page)

	Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 81	\$ 7
Deposits in Surplus Money Investment Fund .....	4,675	6,288	60
Receivables .....	181	—	—
Due From Other Funds .....	207	81	1
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 5,065</b>	<b>\$ 6,450</b>	<b>\$ 68</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	337	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>337</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	112	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	4,616	6,450	68
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4,728</b>	<b>6,450</b>	<b>68</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5,065</b>	<b>\$ 6,450</b>	<b>\$ 68</b>

Food Safety Fund (0177)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Gambling Control Fund (0567)	Gap Repayment Fund (3092)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)
\$ 278	\$ 6,144	\$ 46	\$ 635	\$ —	\$ —	\$ 1,110
2,759	—	—	10,715	—	1,783	84,610
5	—	—	2	—	23	—
44	48	—	590	—	191	1,511
—	—	—	—	—	—	—
—	—	—	70	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 3,086</b>	<b>\$ 6,192</b>	<b>\$ 46</b>	<b>\$ 12,012</b>	<b>\$ —</b>	<b>\$ 1,997</b>	<b>\$ 87,231</b>
\$ 191	\$ 18	\$ —	\$ 231	\$ —	\$ —	\$ 47
890	16	—	449	—	65	317
—	—	—	3	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,081</b>	<b>34</b>	<b>—</b>	<b>683</b>	<b>—</b>	<b>65</b>	<b>364</b>
—	289	—	211	—	75	15,652
—	—	—	—	1	—	5,433
—	—	—	—	—	—	—
2,005	5,869	46	11,118	—	1,857	65,782
—	—	—	—	(1)	—	—
<b>2,005</b>	<b>6,158</b>	<b>46</b>	<b>11,329</b>	<b>—</b>	<b>1,932</b>	<b>86,867</b>
<b>\$ 3,086</b>	<b>\$ 6,192</b>	<b>\$ 46</b>	<b>\$ 12,012</b>	<b>\$ —</b>	<b>\$ 1,997</b>	<b>\$ 87,231</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)	Golden Bear State Pharmacy Assistance Program Rebate Fund * (3029)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2,118	\$ 167	\$ —
Deposits in Surplus Money Investment Fund .....	12,150	767	—
Receivables .....	26,912	—	—
Due From Other Funds .....	189	93	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 41,369</b>	<b>\$ 1,027</b>	<b>\$ —</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 22,086	\$ 1	\$ —
Due to Other Funds .....	117	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	95	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>22,203</b>	<b>96</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	66	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	19,166	865	—
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>19,166</b>	<b>931</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 41,369</b>	<b>\$ 1,027</b>	<b>\$ —</b>

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

Graphic Design License Plate Account (0078)	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)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)
\$ 1	\$ 17	\$ 3,675	\$ 5,380	\$ 10	\$ 1,414	\$ 2,975
5,795	94	—	—	219	—	16,285
—	123	—	—	—	—	1,811
139	2	29,902	641	3	—	236
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 5,935</b>	<b>\$ 236</b>	<b>\$ 33,577</b>	<b>\$ 6,021</b>	<b>\$ 232</b>	<b>\$ 1,414</b>	<b>\$ 21,307</b>
\$ 108	\$ —	\$ 2,443	—	\$ —	\$ 23	\$ 761
21	11	123	2,000	—	—	1,956
6	—	6	—	—	—	112
—	—	82	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>135</b>	<b>11</b>	<b>2,654</b>	<b>2,000</b>	<b>—</b>	<b>23</b>	<b>2,829</b>
1,467	—	32,030	1,643	—	—	—
860	—	43,297	1,261	—	—	—
—	—	—	—	—	—	—
3,473	225	—	1,117	232	1,391	18,478
—	—	(44,404)	—	—	—	—
<b>5,800</b>	<b>225</b>	<b>30,923</b>	<b>4,021</b>	<b>232</b>	<b>1,391</b>	<b>18,478</b>
<b>\$ 5,935</b>	<b>\$ 236</b>	<b>\$ 33,577</b>	<b>\$ 6,021</b>	<b>\$ 232</b>	<b>\$ 1,414</b>	<b>\$ 21,307</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 112	\$ 690	\$ —
Deposits in Surplus Money Investment Fund .....	1,115	53,922	3,385
Receivables .....	—	—	—
Due From Other Funds .....	36	3,560	148
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,263</b>	<b>\$ 58,172</b>	<b>\$ 3,533</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	1,653	20
Due to Other Governments .....	—	—	—
Advance Collections .....	53	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>53</b>	<b>1,653</b>	<b>20</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	24	6,930	2
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1,186	49,589	3,511
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>1,210</b>	<b>56,519</b>	<b>3,513</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,263</b>	<b>\$ 58,172</b>	<b>\$ 3,533</b>

Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Integrated Waste Management Account, Integrated Waste Management Fund (Continued on next page) Electronic Waste Recovery and Recycling Account (3065)
\$ 408	\$ 80	\$ —	\$ —	\$ (543)	\$ 2,730	\$ 3,291
69,676	121,563	64	403	6,211	44,938	60,256
6,127	36,624	83	11	—	19,016	7,630
3,483	1,757	1	5	72	833	1,170
—	—	—	—	—	—	—
642	—	—	—	—	1,777	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 80,336</b>	<b>\$ 160,024</b>	<b>\$ 148</b>	<b>\$ 419</b>	<b>\$ 5,740</b>	<b>\$ 69,294</b>	<b>\$ 72,347</b>
\$ 1,915	\$ 584	\$ 1	\$ —	\$ 566	\$ 967	\$ 30,343
249	1,665	1	8	293	1,945	694
—	28	—	—	—	—	81
324	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
200	—	—	—	—	33	—
<b>2,688</b>	<b>2,277</b>	<b>2</b>	<b>8</b>	<b>859</b>	<b>2,945</b>	<b>31,118</b>
2,012	4,042	1	—	—	16,333	1,327
—	—	—	—	—	—	—
—	—	—	—	—	—	—
75,636	153,705	145	411	4,881	50,016	39,902
—	—	—	—	—	—	—
<b>77,648</b>	<b>157,747</b>	<b>146</b>	<b>411</b>	<b>4,881</b>	<b>66,349</b>	<b>41,229</b>
<b>\$ 80,336</b>	<b>\$ 160,024</b>	<b>\$ 148</b>	<b>\$ 419</b>	<b>\$ 5,740</b>	<b>\$ 69,294</b>	<b>\$ 72,347</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

Integrated Waste Management  
Account, Integrated Waste  
Management Fund  
(Continued from previous page)

	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)	Jobs-Housing Balance Improvement Account (3006)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 366	\$ 13	\$ —
Deposits in Surplus Money Investment Fund .....	24,812	18,693	—
Receivables .....	15,083	—	—
Due From Other Funds .....	4,145	248	34,417
Due From Other Governments .....	17	—	—
Prepaid Expenses .....	952	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 45,375</b>	<b>\$ 18,954</b>	<b>\$ 34,417</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1,668	\$ 3	\$ —
Due to Other Funds .....	1,585	189	84
Due to Other Governments .....	400	1	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	43	—	—
<b>Total Liabilities .....</b>	<b>3,696</b>	<b>193</b>	<b>84</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	19,289	685	34,333
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	22,390	18,076	—
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>41,679</b>	<b>18,761</b>	<b>34,333</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 45,375</b>	<b>\$ 18,954</b>	<b>\$ 34,417</b>

Judicial Administration Efficiency and Modernization Fund (0556)	Labor and Workforce Development Fund (3078)	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (Continued on next page) Local Revenue Fund (0330)
\$ —	\$ 1,199	\$ 3,788	\$ 2	\$ —	\$ 1	\$ —
47,562	—	—	57	300	839	—
—	—	—	—	1	—	2,639
679	—	21	1	5	12	336,763
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 48,241</b>	<b>\$ 1,199</b>	<b>\$ 3,809</b>	<b>\$ 60</b>	<b>\$ 306</b>	<b>\$ 852</b>	<b>\$ 339,402</b>
\$ 1,876	\$ 15	\$ —	\$ —	\$ —	\$ —	\$ —
—	1	67	—	25	1	335,913
—	—	19	—	—	—	—
—	—	170	1	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
418	—	—	—	—	—	—
<b>2,294</b>	<b>16</b>	<b>256</b>	<b>1</b>	<b>25</b>	<b>1</b>	<b>335,913</b>
29,305	5	811	—	2	32	—
—	—	1,346	—	—	—	—
—	—	—	—	—	—	—
16,642	1,178	1,396	59	279	819	3,489
—	—	—	—	—	—	—
<b>45,947</b>	<b>1,183</b>	<b>3,553</b>	<b>59</b>	<b>281</b>	<b>851</b>	<b>3,489</b>
<b>\$ 48,241</b>	<b>\$ 1,199</b>	<b>\$ 3,809</b>	<b>\$ 60</b>	<b>\$ 306</b>	<b>\$ 852</b>	<b>\$ 339,402</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

Sales Tax Account (Continued on next page)			
	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	4	—	229,611
Receivables .....	—	—	—
Due From Other Funds .....	73,516	144,757	276,546
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 73,520</b>	<b>\$ 144,757</b>	<b>\$ 506,157</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	6,338	—	506,157
Due to Other Governments .....	67,182	144,757	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>73,520</b>	<b>144,757</b>	<b>506,157</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	—
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 73,520</b>	<b>\$ 144,757</b>	<b>\$ 506,157</b>

\* 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						
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)	Vehicle License Fee Account (0332)
\$ —	\$ —	\$ —	\$ —	\$ 1	\$ 1	\$ —
—	—	65,345	—	319	31,763	54,082
271,073	17,134	11,158	—	16,814	4,256	49,044
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 271,073</b>	<b>\$ 17,134</b>	<b>\$ 76,503</b>	<b>\$ —</b>	<b>\$ 17,134</b>	<b>\$ 36,020</b>	<b>\$ 103,126</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	17,134	76,503	—	—	—	44,883
271,073	—	—	—	17,134	36,020	58,243
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>271,073</b>	<b>17,134</b>	<b>76,503</b>	<b>—</b>	<b>17,134</b>	<b>36,020</b>	<b>103,126</b>
—	—	—	—	—	—	—
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	(2)	—	—	—	—	—
<b>\$ 271,073</b>	<b>\$ 17,134</b>	<b>\$ 76,503</b>	<b>\$ —</b>	<b>\$ 17,134</b>	<b>\$ 36,020</b>	<b>\$ 103,126</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		Loss Control Certification Fund * (0284)		Low-Level Radioactive Waste Disposal Fund (0227)
	Vehicle License Fee Growth Account (0334)				
<b>ASSETS</b>					
Cash in State Treasury and Agency Accounts .....	\$ 1		\$ —		\$ —
Deposits in Surplus Money Investment Fund .....	493		—		165
Receivables .....	—		—		—
Due From Other Funds .....	27,074		—		2
Due From Other Governments .....	—		—		—
Prepaid Expenses .....	—		—		—
Advances and Loans Receivable .....	—		—		—
Interfund Loans Receivable .....	—		—		—
Other Assets .....	—		—		—
<b>Total Assets .....</b>	<b>\$ 27,568</b>		<b>\$ —</b>		<b>\$ 167</b>
<b>LIABILITIES</b>					
Accounts Payable .....	\$ —		\$ —		\$ —
Due to Other Funds .....	10,310		—		45
Due to Other Governments .....	17,258		—		—
Advance Collections .....	—		—		—
Deposits .....	—		—		—
Interfund Loans Payable .....	—		—		—
Other Liabilities .....	—		—		—
<b>Total Liabilities .....</b>	<b>27,568</b>		<b>—</b>		<b>45</b>
<b>FUND BALANCE</b>					
Reserved for Encumbrances .....	—		—		—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—		—		—
Other Reserves .....	—		—		—
Contingency Reserve for Economic Uncertainties .....	—		—		122
Unreserved-Undesignated .....	—		—		—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>		<b>—</b>		<b>122</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 27,568</b>		<b>\$ —</b>		<b>\$ 167</b>

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

Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Marine Life and Marine Reserve Management Account (0647)	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Medically Underserved Account * (3040)
\$ 29,481	\$ 728	\$ 3,602	\$ 28	\$ 25	\$ 12	\$ —
—	17,970	—	—	—	909	—
2	593	259	—	79	1	—
2,229	313	—	—	4	13	—
—	—	—	—	—	—	—
91	190	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 31,803</b>	<b>\$ 19,794</b>	<b>\$ 3,861</b>	<b>\$ 28</b>	<b>\$ 108</b>	<b>\$ 935</b>	<b>\$ —</b>
\$ 12,829	\$ 917	\$ —	\$ —	\$ 22	\$ 18	\$ —
462	47	393	—	86	222	—
—	—	—	—	—	—	—
7	161	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>13,298</b>	<b>1,125</b>	<b>393</b>	<b>—</b>	<b>108</b>	<b>240</b>	<b>—</b>
101	10,228	1,019	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
18,404	8,441	2,449	28	—	695	—
—	—	—	—	—	—	—
<b>18,505</b>	<b>18,669</b>	<b>3,468</b>	<b>28</b>	<b>—</b>	<b>695</b>	<b>—</b>
<b>\$ 31,803</b>	<b>\$ 19,794</b>	<b>\$ 3,861</b>	<b>\$ 28</b>	<b>\$ 108</b>	<b>\$ 935</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Mental Health Licensing and Certification Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 353	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund .....	—	861	1,476,140
Receivables .....	4	11	—
Due From Other Funds .....	—	11	23,035
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	79,287
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 357</b>	<b>\$ 884</b>	<b>\$ 1,578,463</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 530
Due to Other Funds .....	357	2	3,708
Due to Other Governments .....	—	—	1,692
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>357</b>	<b>2</b>	<b>5,930</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	43,147
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	1,554,359
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	882	—
Unreserved-Undesignated .....	—	—	(24,973)
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>882</b>	<b>1,572,533</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 357</b>	<b>\$ 884</b>	<b>\$ 1,578,463</b>

<u>Mine Reclamation Account</u>						
<u>Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)</u>	<u>Mine Reclamation Account (0336)</u>	<u>Missing Children Reward Fund (0113)</u>	<u>Missing Persons DNA Data Base Fund (3016)</u>	<u>Mobilehome-Manufactured Home Revolving Fund (0648)</u>	<u>Mobilehome Park Revolving Fund (0245)</u>	<u>Narcotic Treatment Program Licensing Trust Fund (0243)</u>
\$ —	\$ (1,043)	\$ 19	\$ —	\$ 878	\$ 2,483	\$ 117
473	3,141	—	4,539	7,765	—	—
—	26	—	585	4	—	5
6	54	—	593	962	76	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 479</b>	<b>\$ 2,178</b>	<b>\$ 19</b>	<b>\$ 5,717</b>	<b>\$ 9,609</b>	<b>\$ 2,559</b>	<b>\$ 125</b>
\$ —	\$ —	\$ —	\$ 504	\$ —	\$ —	\$ —
46	315	—	—	219	171	23
—	—	—	—	—	—	—
79	963	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	5,021	—	—
<b>125</b>	<b>1,278</b>	<b>—</b>	<b>504</b>	<b>5,240</b>	<b>171</b>	<b>23</b>
53	99	—	—	1,665	317	22
—	—	—	—	—	—	—
—	—	—	—	—	—	—
301	801	19	5,213	2,704	2,071	80
—	—	—	—	—	—	—
<b>354</b>	<b>900</b>	<b>19</b>	<b>5,213</b>	<b>4,369</b>	<b>2,388</b>	<b>102</b>
<b>\$ 479</b>	<b>\$ 2,178</b>	<b>\$ 19</b>	<b>\$ 5,717</b>	<b>\$ 9,609</b>	<b>\$ 2,559</b>	<b>\$ 125</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Natural Resources Infrastructure Fund (0383)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 18,357	\$ 9	\$ 1
Deposits in Surplus Money Investment Fund .....	—	68	2,075
Receivables .....	—	—	—
Due From Other Funds .....	—	2	27
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 18,357</b>	<b>\$ 79</b>	<b>\$ 2,103</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	7	1,650
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>7</b>	<b>1,650</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	2,430	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	6,000	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	9,927	72	453
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>18,357</b>	<b>72</b>	<b>453</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 18,357</b>	<b>\$ 79</b>	<b>\$ 2,103</b>

Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund Conservation and Enforcement Services Account (0265)		Off-Highway Vehicle Trust Fund (0263)
\$ 1,090	\$ 1	\$ 72	\$ 142	\$ 1	\$ —	\$ —	\$ 160
—	83	240	2,864	1,645	47,731	—	123,981
—	—	—	—	—	—	—	52
—	1	3	42	173	529	—	2,653
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
<b>\$ 1,090</b>	<b>\$ 85</b>	<b>\$ 315</b>	<b>\$ 3,048</b>	<b>\$ 1,819</b>	<b>\$ 48,260</b>	<b>\$ —</b>	<b>\$ 126,846</b>
\$ —	\$ —	\$ 15	\$ 7	\$ —	\$ —	\$ —	\$ 941
—	—	13	34	—	—	—	3,043
—	—	—	—	1,819	—	—	—
—	—	—	142	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	<b>28</b>	<b>183</b>	<b>1,819</b>	<b>—</b>	<b>—</b>	<b>3,984</b>
150	—	—	33	—	—	—	37,353
—	—	—	—	—	—	—	57,964
—	—	—	—	—	—	—	—
940	85	287	2,832	—	48,260	—	27,545
—	—	—	—	—	—	—	—
<b>1,090</b>	<b>85</b>	<b>287</b>	<b>2,865</b>	<b>—</b>	<b>48,260</b>	<b>—</b>	<b>122,862</b>
<b>\$ 1,090</b>	<b>\$ 85</b>	<b>\$ 315</b>	<b>\$ 3,048</b>	<b>\$ 1,819</b>	<b>\$ 48,260</b>	<b>\$ —</b>	<b>\$ 126,846</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 139	\$ 1
Deposits in Surplus Money Investment Fund .....	5,019	18,243	56,993
Receivables .....	—	2,397	—
Due From Other Funds .....	218	234	746
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 5,239</b>	<b>\$ 21,013</b>	<b>\$ 57,740</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 68	\$ 927
Due to Other Funds .....	2,184	3,350	55
Due to Other Governments .....	—	—	—
Advance Collections .....	165	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>2,349</b>	<b>3,418</b>	<b>982</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	1,225	3,366	5,129
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	99
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1,665	14,229	51,530
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>2,890</b>	<b>17,595</b>	<b>56,758</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5,239</b>	<b>\$ 21,013</b>	<b>\$ 57,740</b>

Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund (3003)
\$ 799	\$ 105	\$ 2	\$ 18	\$ 209	\$ 11,587	\$ 19
—	4,149	184	430	38,048	—	35
—	—	—	28	165	—	68
—	57	2	7	8,008	2,059	67
—	—	—	—	—	—	—
3	—	—	—	50	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 802</b>	<b>\$ 4,311</b>	<b>\$ 188</b>	<b>\$ 483</b>	<b>\$ 46,480</b>	<b>\$ 13,646</b>	<b>\$ 189</b>
\$ 763	\$ —	\$ —	\$ —	\$ 3,996	\$ 11,720	\$ —
—	75	—	78	18	79	1
—	—	—	—	—	1,373	—
—	23	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>763</b>	<b>98</b>	<b>—</b>	<b>78</b>	<b>4,014</b>	<b>13,172</b>	<b>1</b>
—	44	—	17	11,085	82	8
3	—	—	—	—	1,238	—
—	—	—	—	—	—	—
36	4,169	188	388	31,381	—	180
—	—	—	—	—	(846)	—
<b>39</b>	<b>4,213</b>	<b>188</b>	<b>405</b>	<b>42,466</b>	<b>474</b>	<b>188</b>
<b>\$ 802</b>	<b>\$ 4,311</b>	<b>\$ 188</b>	<b>\$ 483</b>	<b>\$ 46,480</b>	<b>\$ 13,646</b>	<b>\$ 189</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 957	\$ 333	\$ 167
Deposits in Surplus Money Investment Fund .....	10,238	314	1,940
Receivables .....	—	—	—
Due From Other Funds .....	533	280	30
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 11,728</b>	<b>\$ 927</b>	<b>\$ 2,137</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 14	\$ 3	\$ 1
Due to Other Funds .....	—	273	70
Due to Other Governments .....	—	—	—
Advance Collections .....	563	294	113
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>577</b>	<b>570</b>	<b>184</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	237	8	32
Reserved for Unencumbered Balances of Continuing Appropriations .....	389	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	10,525	349	1,921
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>11,151</b>	<b>357</b>	<b>1,953</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 11,728</b>	<b>\$ 927</b>	<b>\$ 2,137</b>

Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)
\$ 1	\$ 25	\$ 1	\$ 122	\$ 716	\$ 1,343	\$ 1,207
13,137	180	21,881	1,733	674	3,761	6,191
6	574	—	—	—	—	—
6,771	2	2,263	60	138	412	243
—	—	—	—	—	—	—
—	—	—	—	—	1	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 19,915</b>	<b>\$ 781</b>	<b>\$ 24,145</b>	<b>\$ 1,915</b>	<b>\$ 1,528</b>	<b>\$ 5,517</b>	<b>\$ 7,643</b>
\$ —	\$ —	\$ —	\$ 11	\$ 30	\$ 12	\$ 35
7,778	659	—	52	607	—	751
—	—	—	—	—	—	—
—	—	—	81	—	776	1,916
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	—	20	—	—
<b>7,778</b>	<b>660</b>	<b>—</b>	<b>144</b>	<b>657</b>	<b>788</b>	<b>2,702</b>
—	102	—	76	6	54	1,286
12,154	—	—	—	—	—	—
—	—	—	—	—	—	—
—	19	24,145	1,695	865	4,675	3,655
(17)	—	—	—	—	—	—
<b>12,137</b>	<b>121</b>	<b>24,145</b>	<b>1,771</b>	<b>871</b>	<b>4,729</b>	<b>4,941</b>
<b>\$ 19,915</b>	<b>\$ 781</b>	<b>\$ 24,145</b>	<b>\$ 1,915</b>	<b>\$ 1,528</b>	<b>\$ 5,517</b>	<b>\$ 7,643</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 194	\$ 397	\$ 5,414
Deposits in Surplus Money Investment Fund .....	526	3,669	—
Receivables .....	—	—	—
Due From Other Funds .....	12	373	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	1	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 732</b>	<b>\$ 4,440</b>	<b>\$ 5,414</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 5	\$ —
Due to Other Funds .....	40	116	—
Due to Other Governments .....	—	—	—
Advance Collections .....	259	306	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>299</b>	<b>427</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	38	81	5,349
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	114
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	395	3,932	—
Unreserved-Undesignated .....	—	—	(49)
<b>Total Fund Balance (Deficit) .....</b>	<b>433</b>	<b>4,013</b>	<b>5,414</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 732</b>	<b>\$ 4,440</b>	<b>\$ 5,414</b>

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)
\$ 16,891	\$ 1	\$ 4,291	\$ 1	\$ 1,425	\$ —	\$ 1
216,297	644	94,387	1,754	9,992	11	22
2	—	11	—	40	—	—
2,890	487	1,186	706	138	—	—
—	—	4,723	—	—	—	—
—	—	49	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 236,080</b>	<b>\$ 1,132</b>	<b>\$ 104,647</b>	<b>\$ 2,461</b>	<b>\$ 11,595</b>	<b>\$ 11</b>	<b>\$ 23</b>
\$ 2,014	\$ 105	\$ 1,085	\$ —	\$ 2,089	\$ —	\$ —
419	2	387	266	2,533	—	—
—	—	—	—	—	—	—
—	—	34,612	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1	—	—	—	—
<b>2,433</b>	<b>107</b>	<b>36,085</b>	<b>266</b>	<b>4,622</b>	<b>—</b>	<b>—</b>
148,982	—	2,191	2,971	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
84,665	1,025	66,371	—	6,973	11	23
—	—	—	(776)	—	—	—
<b>233,647</b>	<b>1,025</b>	<b>68,562</b>	<b>2,195</b>	<b>6,973</b>	<b>11</b>	<b>23</b>
<b>\$ 236,080</b>	<b>\$ 1,132</b>	<b>\$ 104,647</b>	<b>\$ 2,461</b>	<b>\$ 11,595</b>	<b>\$ 11</b>	<b>\$ 23</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Registered Environmental Health Specialist Fund (0335)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 543	\$ 301	\$ 13
Deposits in Surplus Money Investment Fund .....	17,214	51,597	517
Receivables .....	173	470	—
Due From Other Funds .....	3,229	683	7
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	18	1,214	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 21,177</b>	<b>\$ 54,265</b>	<b>\$ 537</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 89	\$ 1,879	\$ 13
Due to Other Funds .....	73	539	20
Due to Other Governments .....	—	17	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	107	—	—
<b>Total Liabilities .....</b>	<b>269</b>	<b>2,435</b>	<b>33</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	198	1,505	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	20,710	50,325	504
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>20,908</b>	<b>51,830</b>	<b>504</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 21,177</b>	<b>\$ 54,265</b>	<b>\$ 537</b>

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)	Renewable Resource Trust Fund (0382)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)
\$ —	\$ 1	\$ —	\$ 1	\$ 36,549	\$ 569	\$ 378
3,157	1,606	61	35,675	546,090	—	1,167
16	—	—	—	—	—	—
41	39	1	1,034	5,822	1	294
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 3,214</b>	<b>\$ 1,646</b>	<b>\$ 62</b>	<b>\$ 36,710</b>	<b>\$ 588,461</b>	<b>\$ 570</b>	<b>\$ 1,839</b>
\$ 51	\$ 11	\$ —	\$ 115	\$ 28,785	\$ —	\$ —
44	67	—	148	396	—	42
—	—	—	—	—	—	—
—	—	—	31,945	—	—	252
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>95</b>	<b>78</b>	<b>—</b>	<b>32,208</b>	<b>29,181</b>	<b>—</b>	<b>294</b>
1,033	457	—	—	128,258	—	77
—	—	—	—	68	—	—
—	—	—	—	—	—	—
2,086	1,111	62	4,502	430,954	570	1,468
—	—	—	—	—	—	—
<b>3,119</b>	<b>1,568</b>	<b>62</b>	<b>4,502</b>	<b>559,280</b>	<b>570</b>	<b>1,545</b>
<b>\$ 3,214</b>	<b>\$ 1,646</b>	<b>\$ 62</b>	<b>\$ 36,710</b>	<b>\$ 588,461</b>	<b>\$ 570</b>	<b>\$ 1,839</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Restitution Fund (0214)	Rigid Container Account (3024)	Safe Drinking Water Account (0306)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 110,932	\$ 73	\$ 268
Deposits in Surplus Money Investment Fund .....	—	—	1,801
Receivables .....	2	—	6,614
Due From Other Funds .....	11,367	—	56
Due From Other Governments .....	7,573	—	—
Prepaid Expenses .....	151	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 130,025</b>	<b>\$ 73</b>	<b>\$ 8,739</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 4,765	\$ —	\$ 221
Due to Other Funds .....	957	1	1,149
Due to Other Governments .....	7,646	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>13,368</b>	<b>1</b>	<b>1,370</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	5,092	58	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	111,565	14	7,369
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>116,657</b>	<b>72</b>	<b>7,369</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 130,025</b>	<b>\$ 73</b>	<b>\$ 8,739</b>

Safe Drinking Water and Toxic Enforcement Fund (3056)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)	San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)
\$ 2	\$ 533	\$ 5,472	\$ —	\$ 3	\$ 370	\$ 172,468
4,515	—	—	446	—	—	—
—	—	—	—	—	—	—
10	717	—	6	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 4,527</b>	<b>\$ 1,250</b>	<b>\$ 5,472</b>	<b>\$ 452</b>	<b>\$ 3</b>	<b>\$ 370</b>	<b>\$ 172,468</b>
\$ —	\$ 25	\$ —	\$ —	\$ —	\$ 5	\$ —
38	206	307	—	—	—	—
—	—	—	—	—	—	11,560
—	—	—	—	—	239	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>38</b>	<b>231</b>	<b>307</b>	<b>—</b>	<b>—</b>	<b>244</b>	<b>11,560</b>
22	—	4,285	—	—	44	—
—	—	—	—	—	—	160,909
—	—	—	—	—	—	—
4,467	1,019	880	452	3	82	—
—	—	—	—	—	—	(1)
<b>4,489</b>	<b>1,019</b>	<b>5,165</b>	<b>452</b>	<b>3</b>	<b>126</b>	<b>160,908</b>
<b>\$ 4,527</b>	<b>\$ 1,250</b>	<b>\$ 5,472</b>	<b>\$ 452</b>	<b>\$ 3</b>	<b>\$ 370</b>	<b>\$ 172,468</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secretary of State's Business Fees Fund (0228)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1	\$ 5,964
Deposits in Surplus Money Investment Fund .....	812	56,367	18,490
Receivables .....	—	—	507
Due From Other Funds .....	33,211	735	201
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 34,023</b>	<b>\$ 57,103</b>	<b>\$ 25,162</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	33,200	19	23,063
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>33,200</b>	<b>19</b>	<b>23,063</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	1	2,099
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	3,641	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	823	53,442	—
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>823</b>	<b>57,084</b>	<b>2,099</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 34,023</b>	<b>\$ 57,103</b>	<b>\$ 25,162</b>

Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)
\$ 33	\$ 4,255	\$ —	\$ 1	\$ 1	\$ 123	\$ 5,128
3,161	—	199	1,653	18,239	832	—
63	—	—	—	—	—	—
295	864	3	31	251	17	2,395
—	—	—	—	—	—	—
—	19	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 3,552</b>	<b>\$ 5,138</b>	<b>\$ 202</b>	<b>\$ 1,685</b>	<b>\$ 18,491</b>	<b>\$ 972</b>	<b>\$ 7,523</b>
\$ —	\$ 4,255	\$ 2	\$ —	\$ 240	\$ 1	\$ 658
—	—	32	355	33	9	26
—	—	—	—	—	—	—
—	—	—	—	—	80	—
—	449	—	—	—	—	—
—	—	—	—	—	—	—
—	<b>4,704</b>	<b>34</b>	<b>355</b>	<b>273</b>	<b>90</b>	<b>684</b>
304	—	5	178	15,138	10	3,892
—	10,446	—	—	—	—	—
—	—	—	—	—	—	—
3,248	—	163	1,152	3,080	872	2,947
—	(10,012)	—	—	—	—	—
<b>3,552</b>	<b>434</b>	<b>168</b>	<b>1,330</b>	<b>18,218</b>	<b>882</b>	<b>6,839</b>
<b>\$ 3,552</b>	<b>\$ 5,138</b>	<b>\$ 202</b>	<b>\$ 1,685</b>	<b>\$ 18,491</b>	<b>\$ 972</b>	<b>\$ 7,523</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	State Board of Barbering and Cosmetology Fund (0069)	State Board of Chiropractic Examiners' Fund (0152)	State Certified Unified Program Agency Account (3084)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2,861	\$ 73	\$ 1
Deposits in Surplus Money Investment Fund .....	8,042	5,041	1,231
Receivables .....	—	25	169
Due From Other Funds .....	459	91	23
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	28	60	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 11,390</b>	<b>\$ 5,290</b>	<b>\$ 1,424</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 27	\$ 54	\$ —
Due to Other Funds .....	114	244	155
Due to Other Governments .....	—	—	—
Advance Collections .....	1,030	—	15
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>1,171</b>	<b>298</b>	<b>170</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	866	179	53
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	9,353	4,813	1,201
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>10,219</b>	<b>4,992</b>	<b>1,254</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 11,390</b>	<b>\$ 5,290</b>	<b>\$ 1,424</b>

State Corporations Fund (0067)	State Court Facilities Construction Fund (3037)	State Dental Auxiliary Fund (0380)	State Dentistry Fund		State Department of Health Services Licensing and Certification Program Fund (3098)	State Fire Marshall Licensing and Certification Fund (0102)
			Dentally Underserved Account (3039)	State Dentistry Fund (0741)		
\$ 2,701	\$ —	\$ 366	\$ —	\$ 868	\$ 787	\$ 2,835
20,129	315,101	1,053	2,951	7,368	9,675	—
1,655	17,735	—	—	—	12,576	—
222	3,927	148	39	234	19,718	—
—	—	—	—	—	—	—
486	—	1	—	39	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 25,193</b>	<b>\$ 336,763</b>	<b>\$ 1,568</b>	<b>\$ 2,990</b>	<b>\$ 8,509</b>	<b>\$ 42,756</b>	<b>\$ 2,835</b>
\$ 627	\$ 189	\$ 2	\$ —	\$ 6	1,773	\$ —
79	7,903	148	—	313	2,011	730
—	—	—	—	—	—	—
6,604	—	210	—	748	—	920
—	—	—	—	—	—	—
—	—	—	—	—	—	—
34	11	—	—	—	—	146
<b>7,344</b>	<b>8,103</b>	<b>360</b>	<b>—</b>	<b>1,067</b>	<b>3,784</b>	<b>1,796</b>
736	18,106	84	—	389	—	18
—	57,814	—	2,990	—	—	—
—	—	—	—	—	—	—
17,113	252,740	1,124	—	7,053	38,972	1,021
—	—	—	—	—	—	—
<b>17,849</b>	<b>328,660</b>	<b>1,208</b>	<b>2,990</b>	<b>7,442</b>	<b>38,972</b>	<b>1,039</b>
<b>\$ 25,193</b>	<b>\$ 336,763</b>	<b>\$ 1,568</b>	<b>\$ 2,990</b>	<b>\$ 8,509</b>	<b>\$ 42,756</b>	<b>\$ 2,835</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)	State Optometry Fund (0763)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 190	\$ —	\$ 205
Deposits in Surplus Money Investment Fund .....	2,384	2,959	527
Receivables .....	—	550	—
Due From Other Funds .....	79	24	26
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	2	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 2,655</b>	<b>\$ 3,533</b>	<b>\$ 758</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2	\$ 226	\$ 1
Due to Other Funds .....	—	23	22
Due to Other Governments .....	—	—	—
Advance Collections .....	100	—	136
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>102</b>	<b>249</b>	<b>159</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	19	404	7
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	2,534	2,880	592
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>2,553</b>	<b>3,284</b>	<b>599</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,655</b>	<b>\$ 3,533</b>	<b>\$ 758</b>

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

State Parks and Recreation Fund (0392)	State School Building Lease-Purchase Fund			State School Fund (0342)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)
	Revolving Loan Account (0346)	State School Building Lease-Purchase Fund (0344)	Tidelands Oil Revenue Account * (0341)			
\$ 6,183	\$ 3,140	\$ 3,014	\$ —	\$ 2,017	\$ 150	\$ 33
41,411	—	—	—	—	13,197	796
1,799	—	—	—	—	—	—
2,581	—	—	—	1,547,541	881	10
—	—	109	—	—	25	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 51,974</b>	<b>\$ 3,140</b>	<b>\$ 3,123</b>	<b>\$ —</b>	<b>\$ 1,549,558</b>	<b>\$ 14,253</b>	<b>\$ 839</b>
\$ —	\$ —	\$ —	\$ —	\$ 185,963	\$ —	\$ —
767	—	29	—	2	891	50
—	—	—	—	1,352,839	—	—
11,675	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>12,442</b>	<b>—</b>	<b>29</b>	<b>—</b>	<b>1,538,804</b>	<b>891</b>	<b>50</b>
13,588	—	—	—	—	1,628	127
—	—	3,876	—	—	—	—
—	—	—	—	—	—	—
25,944	3,140	—	—	10,754	11,734	662
—	—	(782)	—	—	—	—
<b>39,532</b>	<b>3,140</b>	<b>3,094</b>	<b>—</b>	<b>10,754</b>	<b>13,362</b>	<b>789</b>
<b>\$ 51,974</b>	<b>\$ 3,140</b>	<b>\$ 3,123</b>	<b>\$ —</b>	<b>\$ 1,549,558</b>	<b>\$ 14,253</b>	<b>\$ 839</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 399	\$ 11	\$ 5,056
Deposits in Surplus Money Investment Fund .....	4,237	968	—
Receivables .....	—	—	—
Due From Other Funds .....	102	13	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	2	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 4,740</b>	<b>\$ 992</b>	<b>\$ 5,056</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 3	\$ —	\$ —
Due to Other Funds .....	111	50	181
Due to Other Governments .....	—	—	2,263
Advance Collections .....	137	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>251</b>	<b>50</b>	<b>2,444</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	130	144	588
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	450	1,841
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	4,359	348	183
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4,489</b>	<b>942</b>	<b>2,612</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 4,740</b>	<b>\$ 992</b>	<b>\$ 5,056</b>

Teacher Credentials Fund							
Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	
\$ 390	\$ 796	\$ 479	\$ 15	\$ 902	\$ 2,285	\$ 758,046	
5,086	3,280	274	373	—	—	—	
3	760	—	—	6	—	—	
2,495	49	7	6	—	—	407	
—	—	—	—	—	—	—	
147	—	—	—	—	—	—	
—	—	—	—	—	—	107,000	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>\$ 8,121</b>	<b>\$ 4,885</b>	<b>\$ 760</b>	<b>\$ 394</b>	<b>\$ 908</b>	<b>\$ 2,285</b>	<b>\$ 865,453</b>	
\$ 1,612	\$ —	\$ —	\$ —	\$ 5	\$ —	\$ 117	
673	1,610	571	24	20	—	14,343	
21	—	—	—	—	—	4,307	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>2,306</b>	<b>1,610</b>	<b>571</b>	<b>24</b>	<b>25</b>	<b>—</b>	<b>18,767</b>	
680	150	—	—	—	—	838,840	
—	—	—	—	—	—	51	
—	—	—	—	—	—	—	
5,135	3,125	189	370	883	2,285	7,795	
—	—	—	—	—	—	—	
<b>5,815</b>	<b>3,275</b>	<b>189</b>	<b>370</b>	<b>883</b>	<b>2,285</b>	<b>846,686</b>	
<b>\$ 8,121</b>	<b>\$ 4,885</b>	<b>\$ 760</b>	<b>\$ 394</b>	<b>\$ 908</b>	<b>\$ 2,285</b>	<b>\$ 865,453</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Transcript Reimbursement Fund (0410)	Transitional Housing for Foster Youth Fund (3028)	Transportation Deferred Investment Fund (3093)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	175	—	453,054
Receivables .....	—	—	—
Due From Other Funds .....	2	—	5,948
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 177</b>	<b>\$ —</b>	<b>\$ 459,002</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	4,586
Due to Other Governments .....	—	—	4
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>4,590</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	113,200
Reserved for Unencumbered Balances of Continuing Appropriations .....	177	4	316,442
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	24,770
Unreserved-Undesignated .....	—	(4)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>177</b>	<b>—</b>	<b>454,412</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 177</b>	<b>\$ —</b>	<b>\$ 459,002</b>

Transportation Investment Fund (3008)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)
\$ 393,798	\$ 51	\$ 65	\$ 605	\$ 1	\$ 28	\$ 2
—	1,674	—	—	3,413	141,655	127,110
—	—	—	—	—	74,408	88,967
6,183	62	—	262	45	1,964	18,297
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 399,981</b>	<b>\$ 1,787</b>	<b>\$ 65</b>	<b>\$ 867</b>	<b>\$ 3,459</b>	<b>\$ 218,055</b>	<b>\$ 234,376</b>
\$ 28	\$ —	\$ —	\$ 157	\$ 2	\$ 2,787	\$ 71,002
15,836	208	—	27	69	35	86
4,705	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	20	—	—	—	370	50
<b>20,569</b>	<b>228</b>	<b>—</b>	<b>184</b>	<b>71</b>	<b>3,192</b>	<b>71,138</b>
379,032	145	—	62	28	68,157	63,542
428,028	—	71	—	—	—	—
—	—	—	—	—	—	—
—	1,414	—	621	3,360	146,706	99,696
(427,648)	—	(6)	—	—	—	—
<b>379,412</b>	<b>1,559</b>	<b>65</b>	<b>683</b>	<b>3,388</b>	<b>214,863</b>	<b>163,238</b>
<b>\$ 399,981</b>	<b>\$ 1,787</b>	<b>\$ 65</b>	<b>\$ 867</b>	<b>\$ 3,459</b>	<b>\$ 218,055</b>	<b>\$ 234,376</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Underage Pregnancy Prevention Fund * (0807)	Underground Storage Tank Cleanup Fund (0439)	Unfair Competition Law Fund (3087)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 691	\$ —
Deposits in Surplus Money Investment Fund .....	—	45,579	6,155
Receivables .....	—	65,135	—
Due From Other Funds .....	—	37,533	79
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	2,806	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ —</b>	<b>\$ 151,744</b>	<b>\$ 6,234</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 3,506	\$ 102
Due to Other Funds .....	—	5,326	176
Due to Other Governments .....	—	54	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>8,886</b>	<b>278</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	103,102	55
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	39,756	5,901
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>142,858</b>	<b>5,956</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ —</b>	<b>\$ 151,744</b>	<b>\$ 6,234</b>

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

Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)
\$ 1,911	\$ 82	\$ 799	\$ 21	\$ 3,544	\$ 1	\$ 305
152,532	—	—	155	66,643	1,052	1,024
18,868	—	—	—	—	—	—
1,934	—	—	2	5,962	25	27
—	—	—	—	—	—	—
—	—	—	—	299	—	9
—	—	—	—	—	—	—
—	—	—	—	160	—	—
—	—	—	—	—	—	—
<b>\$ 175,245</b>	<b>\$ 82</b>	<b>\$ 799</b>	<b>\$ 178</b>	<b>\$ 76,608</b>	<b>\$ 1,078</b>	<b>\$ 1,365</b>
\$ 97,150	\$ —	\$ —	\$ —	\$ 141	\$ —	\$ 8
33	—	—	1	5,232	29	50
—	—	—	—	—	294	—
—	—	—	—	662	—	106
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>97,183</b>	<b>—</b>	<b>—</b>	<b>1</b>	<b>6,035</b>	<b>323</b>	<b>164</b>
14,936	—	—	1	8,443	5	15
—	—	800	—	—	—	—
—	—	—	—	—	—	—
63,126	82	—	176	62,130	750	1,186
—	—	(1)	—	—	—	—
<b>78,062</b>	<b>82</b>	<b>799</b>	<b>177</b>	<b>70,573</b>	<b>755</b>	<b>1,201</b>
<b>\$ 175,245</b>	<b>\$ 82</b>	<b>\$ 799</b>	<b>\$ 178</b>	<b>\$ 76,608</b>	<b>\$ 1,078</b>	<b>\$ 1,365</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 178	\$ 1
Deposits in Surplus Money Investment Fund .....	14,524	7,484	332
Receivables .....	27	—	10
Due From Other Funds .....	2,916	94	32
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 17,468</b>	<b>\$ 7,756</b>	<b>\$ 375</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 212	\$ —	\$ 28
Due to Other Funds .....	64	—	4
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>276</b>	<b>—</b>	<b>32</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	5,468	—	2
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	11,724	7,756	341
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>17,192</b>	<b>7,756</b>	<b>343</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 17,468</b>	<b>\$ 7,756</b>	<b>\$ 375</b>

Vocational Nursing and Psychiatric Technicians Fund						Wildlife Restoration Fund (Continued on next page)
Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Inland Wetlands Conservation Fund (0266)
\$ 162	\$ 909	\$ 921	\$ 642	\$ 99	\$ 12	\$ —
1,222	3,559	50,072	—	5,645	—	1,368
—	—	2,024	—	64	3	—
42	186	658	—	90	3	18
—	—	—	—	—	—	—
—	1	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,426</b>	<b>\$ 4,655</b>	<b>\$ 53,675</b>	<b>\$ 642</b>	<b>\$ 5,898</b>	<b>\$ 18</b>	<b>\$ 1,386</b>
\$ 3	\$ 11	\$ 59	\$ 2	\$ 14	\$ —	\$ —
38	44	10,448	16	997	—	—
—	—	—	—	—	—	—
90	399	8,455	—	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>131</b>	<b>454</b>	<b>18,962</b>	<b>18</b>	<b>1,011</b>	<b>3</b>	<b>—</b>
76	47	17,697	—	971	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,219	4,154	17,016	624	3,916	12	1,386
—	—	—	—	—	—	—
<b>1,295</b>	<b>4,201</b>	<b>34,713</b>	<b>624</b>	<b>4,887</b>	<b>15</b>	<b>1,386</b>
<b>\$ 1,426</b>	<b>\$ 4,655</b>	<b>\$ 53,675</b>	<b>\$ 642</b>	<b>\$ 5,898</b>	<b>\$ 18</b>	<b>\$ 1,386</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

Wildlife  
Restoration  
Fund  
(Continued from  
previous page)

Wildlife Restoration Fund (0447)	Wine Safety Fund (0116)	Winter Recreation Fund (0449)
---	----------------------------------	--

**ASSETS**

Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 191	\$ 17
Deposits in Surplus Money Investment Fund .....	6,431	—	543
Receivables .....	1	—	—
Due From Other Funds .....	397	—	7
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 6,830</b>	<b>\$ 191</b>	<b>\$ 567</b>

**LIABILITIES**

Accounts Payable .....	\$ 38	\$ —	\$ —
Due to Other Funds .....	—	—	4
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>38</b>	<b>—</b>	<b>4</b>

**FUND BALANCE**

Reserved for Encumbrances .....	386	—	233
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	6,406	191	330
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>6,792</b>	<b>191</b>	<b>563</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 6,830</b>	<b>\$ 191</b>	<b>\$ 567</b>

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

Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Compensation Return to Work Fund (3031)	Workers' Occupational Safety and Health Education Fund (3030)	Workplace Health and Safety Revolving Fund * (0222)	Youth Pilot Program Fund (0287)	Total
\$ 39	\$ —	\$ 499	\$ 1	\$ —	\$ 3	\$ 1,989,704
74,561	175	—	1,880	—	—	8,692,857
281	40	—	—	—	—	792,465
6,643	15	—	27	—	—	3,437,950
—	—	—	—	—	—	13,102
—	—	—	—	—	—	96,517
—	—	—	—	—	—	110,235
—	—	—	—	—	—	2,160
—	—	—	—	—	—	46
<b>\$ 81,524</b>	<b>\$ 230</b>	<b>\$ 499</b>	<b>\$ 1,908</b>	<b>\$ —</b>	<b>\$ 3</b>	<b>\$ 15,135,036</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 926,510
207	—	—	183	—	—	1,621,594
—	—	—	—	—	547	2,197,620
—	—	—	—	—	—	141,376
—	—	—	—	—	—	647
—	—	—	—	—	—	609
—	—	—	—	—	—	32,240
<b>207</b>	<b>—</b>	<b>—</b>	<b>183</b>	<b>—</b>	<b>547</b>	<b>4,920,596</b>
6,996	11	—	439	—	—	2,619,745
—	—	—	—	—	5	3,179,291
—	—	—	—	—	—	—
74,321	219	499	1,286	—	—	4,970,214
—	—	—	—	—	(549)	(554,810)
<b>81,317</b>	<b>230</b>	<b>499</b>	<b>1,725</b>	<b>—</b>	<b>(544)</b>	<b>10,214,440</b>
<b>\$ 81,524</b>	<b>\$ 230</b>	<b>\$ 499</b>	<b>\$ 1,908</b>	<b>\$ —</b>	<b>\$ 3</b>	<b>\$ 15,135,036</b>

(Concluded)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 886</b>	<b>\$ 16,315</b>	<b>\$ 2,788</b>
<b>ADDITIONS</b>			
Revenues .....	—	11,610	2,595
Transfers From Other Funds .....	500	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>500</b>	<b>11,610</b>	<b>2,595</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	6	7,462	1,977
Local Assistance .....	595	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>601</b>	<b>7,462</b>	<b>1,977</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(43)	(354)	(21)
<b>Total Deductions .....</b>	<b>558</b>	<b>7,108</b>	<b>1,956</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 828</b>	<b>\$ 20,817</b>	<b>\$ 3,427</b>

Acute Orphan Well Account (3102)	Agricultural Biomass Utilization Account (3021)	AIDS Drug Assistance Program Rebate Fund (3080)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)
\$ 948	\$ 255	\$ 38,642	\$ 38	\$ 111,926	\$ 16,067	\$ 746
1,066	—	98,957	—	109,726	48,636	1,009
—	—	—	—	20,132	27	—
—	—	—	—	(668)	4	(9)
—	—	—	—	—	—	—
<b>1,066</b>	<b>—</b>	<b>98,957</b>	<b>—</b>	<b>129,190</b>	<b>48,667</b>	<b>1,000</b>
481	—	1,140	—	103,321	45,919	919
—	—	55,936	—	—	2,804	—
—	—	—	—	120	—	—
<b>481</b>	<b>—</b>	<b>57,076</b>	<b>—</b>	<b>103,441</b>	<b>48,723</b>	<b>919</b>
—	—	—	—	—	—	—
—	—	—	—	(3,968)	482	14
<b>481</b>	<b>—</b>	<b>57,076</b>	<b>—</b>	<b>99,473</b>	<b>49,205</b>	<b>933</b>
<b>\$ 1,533</b>	<b>\$ 255</b>	<b>\$ 80,523</b>	<b>\$ 38</b>	<b>\$ 141,643</b>	<b>\$ 15,529</b>	<b>\$ 813</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Analytical Laboratory Account (3101)	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ —</b>	<b>\$ 5,384</b>	<b>\$ 3,093</b>
<b>ADDITIONS</b>			
Revenues .....	739	1,580	4,839
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	33	3
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>739</b>	<b>1,613</b>	<b>4,842</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	576	4,879
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>576</b>	<b>4,879</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	13
<b>Total Deductions .....</b>	<b>—</b>	<b>576</b>	<b>4,892</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 739</b>	<b>\$ 6,421</b>	<b>\$ 3,043</b>

Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)
\$ 11,355	\$ 446	\$ 77	\$ 810	\$ 938	\$ 5,580	\$ 651
8,088	472	198	83	1,696	5,708	1,535
—	—	—	—	—	—	—
111	30	1	—	11	—	21
—	—	—	—	—	—	—
<b>8,199</b>	<b>502</b>	<b>199</b>	<b>83</b>	<b>1,707</b>	<b>5,708</b>	<b>1,556</b>
4,290	326	115	(1,284)	1,544	4,891	1,552
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>4,290</b>	<b>326</b>	<b>115</b>	<b>(1,284)</b>	<b>1,544</b>	<b>4,891</b>	<b>1,552</b>
—	—	—	—	160	—	—
70	(2)	—	633	17	(136)	(85)
<b>4,360</b>	<b>324</b>	<b>115</b>	<b>(651)</b>	<b>1,721</b>	<b>4,755</b>	<b>1,467</b>
<b>\$ 15,194</b>	<b>\$ 624</b>	<b>\$ 161</b>	<b>\$ 1,544</b>	<b>\$ 924</b>	<b>\$ 6,533</b>	<b>\$ 740</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Breast Cancer Control Account (0009)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006</b> .....	\$ 1,190	\$ 20,136	\$ 7,316
<b>ADDITIONS</b>			
Revenues .....	934	20,230	718
Transfers From Other Funds .....	—	—	12,441
Prior Year Revenue Adjustments .....	—	1	—
Other Additions .....	—	—	—
<b>Total Additions</b> .....	<b>934</b>	<b>20,231</b>	<b>13,159</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	938	19,485	5,240
Local Assistance .....	—	—	8,736
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures</b> .....	<b>938</b>	<b>19,485</b>	<b>13,976</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(14)	(559)	(1,229)
<b>Total Deductions</b> .....	<b>924</b>	<b>18,926</b>	<b>12,747</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007</b> .....	<b>\$ 1,200</b>	<b>\$ 21,441</b>	<b>\$ 7,728</b>

Breast Cancer Fund		Budget Stabilization Account Deficit	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)	California Architects Board Fund (0706)	California Beach and Coastal Enhancement Account (0371)
Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Recovery Bond Retirement Sinking Fund Subaccount (3090)				
\$ 3,474	\$ 1,130	\$ 12,961	\$ 3,430	\$ 1	\$ 3,459	\$ 1,844
23,348	1,283	10,838	4,031	—	2,307	1,758
4,200	12,441	—	—	—	—	—
1	—	(923)	1	—	—	—
—	—	—	—	—	—	—
<b>27,549</b>	<b>13,724</b>	<b>9,915</b>	<b>4,032</b>	<b>—</b>	<b>2,307</b>	<b>1,758</b>
366	14,240	19,001	3,695	—	2,850	627
—	—	—	—	—	—	640
—	—	—	—	—	—	200
<b>366</b>	<b>14,240</b>	<b>19,001</b>	<b>3,695</b>	<b>—</b>	<b>2,850</b>	<b>1,467</b>
26,908	—	—	—	—	—	—
—	—	—	(77)	—	(28)	(43)
<b>27,274</b>	<b>14,240</b>	<b>19,001</b>	<b>3,618</b>	<b>—</b>	<b>2,822</b>	<b>1,424</b>
\$ <b>3,749</b>	\$ <b>614</b>	\$ <b>3,875</b>	\$ <b>3,844</b>	\$ <b>1</b>	\$ <b>2,944</b>	\$ <b>2,178</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 4,727</b>	<b>\$ 329,909</b>	<b>\$ 6,788</b>
<b>ADDITIONS</b>			
Revenues .....	1,672	932,069	5,006
Transfers From Other Funds .....	—	2,350	56,344
Prior Year Revenue Adjustments .....	(10)	43,001	(594)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b><u>1,662</u></b>	<b><u>977,420</u></b>	<b><u>60,756</u></b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	140	885,930	50,792
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b><u>140</u></b>	<b><u>885,930</u></b>	<b><u>50,792</u></b>
Transfers to Other Funds .....	—	99,498	—
Adjustments to Prior Year Appropriation Expenditures .....	—	1,007	—
<b>Total Deductions .....</b>	<b><u>140</u></b>	<b><u>986,435</u></b>	<b><u>50,792</u></b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b><u>\$ 6,249</u></b>	<b><u>\$ 320,894</u></b>	<b><u>\$ 16,752</u></b>

California Beverage Container Recycling Fund		California Board of Architectural Examiners- Landscape Architects Fund (0757)	California Children and Families First Trust Fund (Continued on next page)			
Penalty Account (0276)	PET Processing Fee Account (0278)		Administration Account (0638)	California Children and Families First Trust Fund (0623)	Child Care Account (0636)	Counties Children and Families Account (0585)
\$ 2,067	\$ 130	\$ 1,863	\$ 23,308	\$ 9	\$ 65,616	\$ —
428	11,861	804	1,200	605,813	3,327	802
—	41,154	—	5,800	—	17,400	464,002
16	(522)	—	—	(73)	—	—
—	—	—	—	—	—	—
<b>444</b>	<b>52,493</b>	<b>804</b>	<b>7,000</b>	<b>605,740</b>	<b>20,727</b>	<b>464,804</b>
—	49,575	1,080	5,363	7,237	96	—
—	—	—	—	—	24,003	464,804
—	—	—	—	—	—	—
—	<b>49,575</b>	<b>1,080</b>	<b>5,363</b>	<b>7,237</b>	<b>24,099</b>	<b>464,804</b>
—	—	—	—	598,503	—	—
—	—	(136)	—	—	—	—
—	<b>49,575</b>	<b>944</b>	<b>5,363</b>	<b>605,740</b>	<b>24,099</b>	<b>464,804</b>
\$ 2,511	\$ 3,048	\$ 1,723	\$ 24,945	\$ 9	\$ 62,244	\$ —

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

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

	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006</b> .....	<b>\$ 122,439</b>	<b>\$ 43,056</b>	<b>\$ 73,173</b>
<b>ADDITIONS</b>			
Revenues .....	6,378	9,331	3,672
Transfers From Other Funds .....	29,000	34,800	17,400
Prior Year Revenue Adjustments .....	1,279	—	—
Other Additions .....	—	—	—
<b>Total Additions</b> .....	<b>36,657</b>	<b>44,131</b>	<b>21,072</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	142	77	98
Local Assistance .....	28,212	34,089	22,165
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures</b> .....	<b>28,354</b>	<b>34,166</b>	<b>22,263</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions</b> .....	<b>28,354</b>	<b>34,166</b>	<b>22,263</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007</b> .....	<b>\$ 130,742</b>	<b>\$ 53,021</b>	<b>\$ 71,982</b>

Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund		California Fire and Arson Training Fund (0198)
				California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)	
\$ 26,658	\$ 24	\$ 7,756	\$ 4,559	\$ 14,089	\$ 18	\$ 728
988	44	2,656	2,154	40,955	970	1,699
11,600	—	—	—	383	—	—
—	—	—	(123)	28	—	6
—	—	—	—	—	—	—
<b>12,588</b>	<b>44</b>	<b>2,656</b>	<b>2,031</b>	<b>41,366</b>	<b>970</b>	<b>1,705</b>
39	—	1,854	958	31,982	4	1,346
14,150	45	—	—	4,445	967	—
—	—	—	—	—	—	—
<b>14,189</b>	<b>45</b>	<b>1,854</b>	<b>958</b>	<b>36,427</b>	<b>971</b>	<b>1,346</b>
—	—	—	—	3,890	—	—
—	—	4	—	(395)	—	(24)
<b>14,189</b>	<b>45</b>	<b>1,858</b>	<b>958</b>	<b>39,922</b>	<b>971</b>	<b>1,322</b>
\$ 25,057	\$ 23	\$ 8,554	\$ 5,632	\$ 15,533	\$ 17	\$ 1,111

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006</b> .....	<b>\$ 1,234</b>	<b>\$ 13,396</b>	<b>\$ 65</b>
<b>ADDITIONS</b>			
Revenues .....	1,072	21,842	4
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	1	69	—
Other Additions .....	—	—	—
<b>Total Additions</b> .....	<b>1,073</b>	<b>21,911</b>	<b>4</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,343	15,502	—
Local Assistance .....	—	2,871	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures</b> .....	<b>1,343</b>	<b>18,373</b>	<b>—</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	104	(171)	—
<b>Total Deductions</b> .....	<b>1,447</b>	<b>18,202</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007</b> .....	<b>\$ 860</b>	<b>\$ 17,105</b>	<b>\$ 69</b>

California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)	California Water Fund (0144)
\$ 53,642	\$ 221,996	\$ 37	\$ 5,109	\$ 71,654	\$ 21,554	\$ 15,947
52,681	470,644	1	32,403	62,860	20,546	759
—	—	—	18,200	—	—	—
(6,533)	(62,217)	—	(4,044)	(429)	(187)	—
—	—	—	—	387	—	—
<b>46,148</b>	<b>408,427</b>	<b>1</b>	<b>46,559</b>	<b>62,818</b>	<b>20,359</b>	<b>759</b>
40,526	411,921	—	39,944	21,329	9,627	—
—	—	—	—	3,600	6,044	—
—	—	—	—	—	—	—
<b>40,526</b>	<b>411,921</b>	<b>—</b>	<b>39,944</b>	<b>24,929</b>	<b>15,671</b>	<b>—</b>
—	—	—	—	20,532	226	15,614
(9,989)	(10,500)	—	1,851	(5,059)	(27)	—
<b>30,537</b>	<b>401,421</b>	<b>—</b>	<b>41,795</b>	<b>40,402</b>	<b>15,870</b>	<b>15,614</b>
\$ <b>69,253</b>	\$ <b>229,002</b>	\$ <b>38</b>	\$ <b>9,873</b>	\$ <b>94,070</b>	\$ <b>26,043</b>	\$ <b>1,092</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)	Cannery Inspection Fund (3081)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 7,920</b>	<b>\$ 1,340</b>	<b>\$ 574</b>
<b>ADDITIONS</b>			
Revenues .....	8,780	—	1,500
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(2,130)	—	76
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>6,650</b>	<b>—</b>	<b>1,576</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	14,672	(31)	1,355
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>14,672</b>	<b>(31)</b>	<b>1,355</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(422)	(748)	13
<b>Total Deductions .....</b>	<b>14,250</b>	<b>(779)</b>	<b>1,368</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 320</b>	<b>\$ 2,119</b>	<b>\$ 782</b>

Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery Fund (0717)	Certification Fund (0271)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Medical Services Rebate Fund (3079)
\$ 41	\$ 35	\$ 4,016	\$ 2,364	\$ 5,423	\$ 12,618	\$ 3,525
226	112	2,379	1,668	4,316	10,121	3,471
—	—	—	—	—	—	—
11	5	—	—	(62)	(45)	—
—	—	—	—	—	—	—
<b>237</b>	<b>117</b>	<b>2,379</b>	<b>1,668</b>	<b>4,254</b>	<b>10,076</b>	<b>3,471</b>
49	3	2,136	1,019	2,133	8,060	5
—	—	—	—	1,853	10,289	6,991
—	—	—	—	—	—	—
<b>49</b>	<b>3</b>	<b>2,136</b>	<b>1,019</b>	<b>3,986</b>	<b>18,349</b>	<b>6,996</b>
—	—	—	—	—	—	—
—	—	(36)	3	(34)	(1,069)	—
<b>49</b>	<b>3</b>	<b>2,100</b>	<b>1,022</b>	<b>3,952</b>	<b>17,280</b>	<b>6,996</b>
<b>\$ 229</b>	<b>\$ 149</b>	<b>\$ 4,295</b>	<b>\$ 3,010</b>	<b>\$ 5,725</b>	<b>\$ 5,414</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 8,447</b>	<b>\$ —</b>	<b>\$ 24,091</b>
<b>ADDITIONS</b>			
Revenues .....	2,183	335,892	3,427
Transfers From Other Funds .....	—	—	77,614
Prior Year Revenue Adjustments .....	44	(158)	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>2,227</b>	<b>335,734</b>	<b>81,041</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	6,748	4,665	8,727
Local Assistance .....	—	—	77,070
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>6,748</b>	<b>4,665</b>	<b>85,797</b>
Transfers to Other Funds .....	—	331,070	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(245)
<b>Total Deductions .....</b>	<b>6,748</b>	<b>335,735</b>	<b>85,552</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 3,926</b>	<b>\$ (1)</b>	<b>\$ 19,580</b>

Cigarette and Tobacco Products Surtax Fund

Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account (0174)	Clinical Laboratory Improvement Fund (0098)
\$ 8,131	\$ 2,941	\$ 5,607	\$ 3,465	\$ 12,198	\$ 6	\$ 2,691
2,031	416	269	1,769	1,156	3	5,136
115,874	33,107	16,554	19,454	82,767	—	—
—	—	—	—	—	—	(307)
—	—	—	—	—	—	—
<b>117,905</b>	<b>33,523</b>	<b>16,823</b>	<b>21,223</b>	<b>83,923</b>	<b>3</b>	<b>4,829</b>
56	27	15,845	19,931	4,237	—	5,523
62,377	5,564	—	—	72,793	—	—
—	—	—	—	—	—	—
<b>62,433</b>	<b>5,591</b>	<b>15,845</b>	<b>19,931</b>	<b>77,030</b>	<b>—</b>	<b>5,523</b>
59,416	29,854	—	—	13,392	—	—
—	—	99	(2)	(52)	—	(13)
<b>121,849</b>	<b>35,445</b>	<b>15,944</b>	<b>19,929</b>	<b>90,370</b>	<b>—</b>	<b>5,510</b>
\$ 4,187	\$ 1,019	\$ 6,486	\$ 4,759	\$ 5,751	\$ 9	\$ 2,010

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Coachella Valley Mountains Conservancy Fund (0296)	Coastal Access Account, State Coastal Conservancy Fund (0593)	Community Revitalization Fee Fund (3038)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 2</b>	<b>\$ 2,232</b>	<b>\$ 2</b>
<b>ADDITIONS</b>			
Revenues .....	10	487	52
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>10</b>	<b>487</b>	<b>52</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	32	11
Local Assistance .....	—	—	—
Capital Outlay .....	—	512	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>544</b>	<b>11</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(22)	—
<b>Total Deductions .....</b>	<b>—</b>	<b>522</b>	<b>11</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 12</b>	<b>\$ 2,197</b>	<b>\$ 43</b>

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

Competitive Technology Fund * (0173)	Conservatorship Registry Fund (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)
			Certification Account (0166)	Consumer Affairs Fund (0702)		
\$ —	\$ 385	\$ 282	\$ 492	\$ 4,428	\$ 12,768	\$ 1,894
—	14	112	972	24	49,689	1,106
—	—	—	—	—	—	—
—	—	—	—	(4)	2	—
—	—	—	—	—	—	—
—	14	112	972	20	49,691	1,106
—	293	—	889	(828)	44,061	1,063
—	—	82	—	—	—	—
—	—	—	—	—	—	—
—	293	82	889	(828)	44,061	1,063
—	—	—	—	—	—	—
—	—	—	(14)	(74)	(574)	—
—	293	82	875	(902)	43,487	1,063
\$ —	\$ 106	\$ 312	\$ 589	\$ 5,350	\$ 18,972	\$ 1,937

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 35,612</b>	<b>\$ 12,880</b>	<b>\$ 62</b>
<b>ADDITIONS</b>			
Revenues .....	55,106	13,188	2,354
Transfers From Other Funds .....	—	9,800	—
Prior Year Revenue Adjustments .....	(1)	31	8
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>55,105</b>	<b>23,019</b>	<b>2,362</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	51,671	1,719	2,125
Local Assistance .....	—	17,818	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>51,671</b>	<b>19,537</b>	<b>2,125</b>
Transfers to Other Funds .....	—	9,650	—
Adjustments to Prior Year Appropriation Expenditures .....	(1,004)	(93)	(58)
<b>Total Deductions .....</b>	<b>50,667</b>	<b>29,094</b>	<b>2,067</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 40,050</b>	<b>\$ 6,805</b>	<b>\$ 357</b>

Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	DNA Identification Fund (3086)	Dam Safety Fund (3057)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Delinquent Tax Collection Fund (0167)
\$ 240	\$ 2,047	\$ 4,341	\$ 3,752	\$ 348	\$ 66,893	\$ —
141	1,028	3,915	20,669	8,437	38,795	—
—	—	—	—	—	—	261
(12)	—	—	2,630	(16)	(8,399)	—
—	—	—	—	—	—	—
<b>129</b>	<b>1,028</b>	<b>3,915</b>	<b>23,299</b>	<b>8,421</b>	<b>30,396</b>	<b>261</b>
197	820	4,282	14,764	8,764	51,869	218
—	—	—	—	—	456	—
—	—	—	—	—	—	—
<b>197</b>	<b>820</b>	<b>4,282</b>	<b>14,764</b>	<b>8,764</b>	<b>52,325</b>	<b>218</b>
—	300	—	—	—	—	—
—	(8)	(4)	(28)	(41)	(7,750)	—
<b>197</b>	<b>1,112</b>	<b>4,278</b>	<b>14,736</b>	<b>8,723</b>	<b>44,575</b>	<b>218</b>
<b>\$ 172</b>	<b>\$ 1,963</b>	<b>\$ 3,978</b>	<b>\$ 12,315</b>	<b>\$ 46</b>	<b>\$ 52,714</b>	<b>\$ 43</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Department of Food and Agriculture Fund		
	Delta Flood Protection Fund (0176)	Agricultural Pest Control Research Account (0112)	California Agricultural Export Promotion Account (0124)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006</b> .....	\$ 117	\$ 86	\$ 59
<b>ADDITIONS</b>			
Revenues .....	6	5	5
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions</b> .....	<b>6</b>	<b>5</b>	<b>5</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	9
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures</b> .....	<b>—</b>	<b>—</b>	<b>9</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions</b> .....	<b>—</b>	<b>—</b>	<b>9</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007</b> .....	<b>\$ 123</b>	<b>\$ 91</b>	<b>\$ 55</b>

Department of Agriculture Account (0111)	Department of Justice Child Abuse Fund (0566)	Department of Justice DNA Testing Fund (0255)	Department of Pesticide Regulation Fund		Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)
			Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)		
<b>\$ 27,915</b>	<b>\$ 872</b>	<b>\$ 222</b>	<b>\$ 13,843</b>	<b>\$ 35</b>	<b>\$ 2,207</b>	<b>\$ 979</b>
64,005	423	16	65,878	11	1,264	241
34,958	—	9	—	293	—	—
2,772	(1)	—	(13)	—	100	—
—	—	—	—	—	—	—
<b>101,735</b>	<b>422</b>	<b>25</b>	<b>65,865</b>	<b>304</b>	<b>1,364</b>	<b>241</b>
66,209	264	—	43,944	312	287	—
29,652	—	—	18,196	—	1,267	—
—	—	—	—	—	—	—
<b>95,861</b>	<b>264</b>	<b>—</b>	<b>62,140</b>	<b>312</b>	<b>1,554</b>	<b>—</b>
—	—	—	293	—	—	—
(302)	—	(28)	(609)	—	(6)	—
<b>95,559</b>	<b>264</b>	<b>(28)</b>	<b>61,824</b>	<b>312</b>	<b>1,548</b>	<b>—</b>
<b>\$ 34,091</b>	<b>\$ 1,030</b>	<b>\$ 275</b>	<b>\$ 17,884</b>	<b>\$ 27</b>	<b>\$ 2,023</b>	<b>\$ 1,220</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)	Domestic Violence Training and Education Fund (0642)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 11</b>	<b>\$ 248</b>	<b>\$ 878</b>
<b>ADDITIONS</b>			
Revenues .....	—	177	968
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	179
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>177</b>	<b>1,147</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	124	801
Local Assistance .....	—	—	175
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>124</b>	<b>976</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(1)	(117)
<b>Total Deductions .....</b>	<b>—</b>	<b>123</b>	<b>859</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 11</b>	<b>\$ 302</b>	<b>\$ 1,166</b>

Drinking Water Operator Certification Special Account (0247)	Drinking Water Treatment and Research Fund (0622)	Driver Training Penalty Assessment Fund (0178)	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)	Earthquake Risk Reduction Fund of 1996 (0308)
\$ 2,510	\$ 9,456	\$ 1,646	\$ 1,342	\$ 6,828	\$ 95	\$ —
1,630	—	43,008	1,417	4,116	—	—
—	—	—	—	—	—	2,000
(2)	—	63	360	(8)	—	—
—	—	—	—	—	—	—
<b>1,628</b>	<b>—</b>	<b>43,071</b>	<b>1,777</b>	<b>4,108</b>	<b>—</b>	<b>2,000</b>
1,189	97	1,213	1,298	3,289	—	1,500
—	4,367	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,189</b>	<b>4,464</b>	<b>1,213</b>	<b>1,298</b>	<b>3,289</b>	<b>—</b>	<b>1,500</b>
—	—	43,755	—	—	—	—
14	(5,770)	(1)	—	(187)	—	1,137
<b>1,203</b>	<b>(1,306)</b>	<b>44,967</b>	<b>1,298</b>	<b>3,102</b>	<b>—</b>	<b>2,637</b>
\$ 2,935	\$ 10,762	\$ (250)	\$ 1,821	\$ 7,834	\$ 95	\$ (637)

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Educational Tele- communication Fund (0349)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 31,502</b>	<b>\$ 4,357</b>	<b>\$ 1,508</b>
<b>ADDITIONS</b>			
Revenues .....	—	2,410	2,043
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	(8)	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>2,402</b>	<b>2,043</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	2,193	1,865
Local Assistance .....	8,564	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>8,564</b>	<b>2,193</b>	<b>1,865</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(44)	39	(40)
<b>Total Deductions .....</b>	<b>8,520</b>	<b>2,232</b>	<b>1,825</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 22,982</b>	<b>\$ 4,527</b>	<b>\$ 1,726</b>

Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)
\$ 446	\$ 538	\$ 399	\$ 173	\$ 45,459	\$ —	\$ 3,297
24	1,269	290	23,161	109,430	—	3,640
371	—	—	—	—	56	—
—	(1)	—	2	(4,608)	—	(200)
—	—	—	—	—	—	—
<u>395</u>	<u>1,268</u>	<u>290</u>	<u>23,163</u>	<u>104,822</u>	<u>56</u>	<u>3,440</u>
6	1,245	393	14,672	78,354	—	265
438	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>444</u>	<u>1,245</u>	<u>393</u>	<u>14,672</u>	<u>78,354</u>	<u>—</u>	<u>265</u>
—	—	—	8,654	29,427	—	—
(5)	(5)	—	—	(712)	—	—
<u>439</u>	<u>1,240</u>	<u>393</u>	<u>23,326</u>	<u>107,069</u>	<u>—</u>	<u>265</u>
<u>\$ 402</u>	<u>\$ 566</u>	<u>\$ 296</u>	<u>\$ 10</u>	<u>\$ 43,212</u>	<u>\$ 56</u>	<u>\$ 6,472</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Energy Resources Surcharge Fund (0186)	Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 11,541</b>	<b>\$ 8,358</b>	<b>\$ 1,465</b>
<b>ADDITIONS</b>			
Revenues .....	56,357	490	141
Transfers From Other Funds .....	—	10,000	—
Prior Year Revenue Adjustments .....	1,457	—	4
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>57,814</b>	<b>10,490</b>	<b>145</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	72	22
Local Assistance .....	—	3,713	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>3,785</b>	<b>22</b>
Transfers to Other Funds .....	55,428	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(1,000)	(1)
<b>Total Deductions .....</b>	<b>55,428</b>	<b>2,785</b>	<b>21</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 13,927</b>	<b>\$ 16,063</b>	<b>\$ 1,589</b>

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)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (Continued on next page) Fair and Exposition Fund (0191)
\$ 219	\$ 5,443	\$ 128	\$ 2,242	\$ —	\$ 3,106	\$ 2,048
2,752	1,266	345	117	38	4,368	24,182
—	—	—	—	—	—	—
(11)	17	—	—	—	25	35
—	—	—	—	—	—	—
<b>2,741</b>	<b>1,283</b>	<b>345</b>	<b>117</b>	<b>38</b>	<b>4,393</b>	<b>24,217</b>
2,581	—	379	—	—	4,162	12,514
—	—	—	—	—	—	11,701
—	—	—	—	—	—	—
<b>2,581</b>	<b>—</b>	<b>379</b>	<b>—</b>	<b>—</b>	<b>4,162</b>	<b>24,215</b>
—	—	—	—	—	—	246
(6)	—	—	—	—	(21)	(294)
<b>2,575</b>	<b>—</b>	<b>379</b>	<b>—</b>	<b>—</b>	<b>4,141</b>	<b>24,167</b>
\$ 385	\$ 6,726	\$ 94	\$ 2,359	\$ 38	\$ 3,358	\$ 2,098

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Fair and Exposition Fund (Continued from previous page)		
	Satellite Wagering Account (0192)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 505</b>	<b>\$ 2,239</b>	<b>\$ 4,178</b>
<b>ADDITIONS</b>			
Revenues .....	12,721	54,035	2,068
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	17
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>12,721</b>	<b>54,035</b>	<b>2,085</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	475	8,437	2,714
Local Assistance .....	11,983	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>12,458</b>	<b>8,437</b>	<b>2,714</b>
Transfers to Other Funds .....	—	33,000	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(304)	—
<b>Total Deductions .....</b>	<b>12,458</b>	<b>41,133</b>	<b>2,714</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 768</b>	<b>\$ 15,141</b>	<b>\$ 3,549</b>

Fish and Game Preservation Fund (Continued on next page)						
Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Fire Safety Subaccount (3012)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
\$ —	\$ 7,030	\$ 1,026	\$ 1,328	\$ 951,258	\$ 2,890	\$ 18,974
5	20,608	—	2,978	31,416	149	85,000
—	—	—	—	1,405,524	—	788
—	2	—	(13)	—	—	1,376
—	—	—	—	—	—	—
5	20,610	—	2,965	1,436,940	149	87,164
—	19,828	—	2,959	1,395,587	11	54,017
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	19,828	—	2,959	1,395,587	11	54,017
—	—	1,026	—	—	—	—
—	(71)	—	—	—	116	(1,182)
—	19,757	1,026	2,959	1,395,587	127	52,835
5	\$ 7,883	\$ —	\$ 1,334	\$ 992,611	\$ 2,912	\$ 53,303

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Fish and Game Preservation Fund (Continued from previous page)		
	Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 5,642</b>	<b>\$ 5,738</b>	<b>\$ 12</b>
<b>ADDITIONS</b>			
Revenues .....	1,058	712	50
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(18)	—	6
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,040</b>	<b>712</b>	<b>56</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2,438	—	—
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2,438</b>	<b>—</b>	<b>—</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(484)	—	—
<b>Total Deductions .....</b>	<b>1,954</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 4,728</b>	<b>\$ 6,450</b>	<b>\$ 68</b>

Food Safety Fund (0177)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Gambling Control Fund (0567)	Gap Repayment Fund (3092)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)
\$ 1,448	\$ 5,806	\$ —	\$ 5,986	\$ 1	\$ 2,033	\$ 20,233
6,241	—	46	13,622	(1)	3,422	338,141
—	—	—	—	—	—	—
(1)	—	—	(96)	—	—	106,642
—	—	—	—	—	—	—
<b>6,240</b>	<b>—</b>	<b>46</b>	<b>13,526</b>	<b>(1)</b>	<b>3,422</b>	<b>444,783</b>
5,766	(239)	—	8,273	—	3,546	378,149
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>5,766</b>	<b>(239)</b>	<b>—</b>	<b>8,273</b>	<b>—</b>	<b>3,546</b>	<b>378,149</b>
—	—	—	—	—	—	—
(83)	(113)	—	(90)	—	(23)	—
<b>5,683</b>	<b>(352)</b>	<b>—</b>	<b>8,183</b>	<b>—</b>	<b>3,523</b>	<b>378,149</b>
<b>\$ 2,005</b>	<b>\$ 6,158</b>	<b>\$ 46</b>	<b>\$ 11,329</b>	<b>\$ —</b>	<b>\$ 1,932</b>	<b>\$ 86,867</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)	Golden Bear State Pharmacy Assistance Program Rebate Fund (3029)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 4,340</b>	<b>\$ 702</b>	<b>\$ 640</b>
<b>ADDITIONS</b>			
Revenues .....	100,080	1,102	—
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	5,701	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>105,781</b>	<b>1,102</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	90,109	889	—
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>90,109</b>	<b>889</b>	<b>—</b>
Transfers to Other Funds .....	—	—	640
Adjustments to Prior Year Appropriation Expenditures .....	846	(16)	—
<b>Total Deductions .....</b>	<b>90,955</b>	<b>873</b>	<b>640</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 19,166</b>	<b>\$ 931</b>	<b>\$ —</b>

Graphic Design License Plate Account (0078)	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)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)
\$ 4,609	\$ 198	\$ 19,507	\$ —	\$ 170	\$ 506	\$ 18,920
3,039	159	1	18,285	166	1,663	20,605
—	—	(814)	—	—	—	500
54	—	—	—	—	—	(1,049)
—	—	—	—	—	—	—
<b>3,093</b>	<b>159</b>	<b>(813)</b>	<b>18,285</b>	<b>166</b>	<b>1,663</b>	<b>20,056</b>
945	135	802	14,264	104	235	20,324
965	—	4,475	—	—	—	441
—	—	(17,369)	—	—	—	—
<b>1,910</b>	<b>135</b>	<b>(12,092)</b>	<b>14,264</b>	<b>104</b>	<b>235</b>	<b>20,765</b>
—	—	—	—	—	—	—
(8)	(3)	(137)	—	—	543	(267)
<b>1,902</b>	<b>132</b>	<b>(12,229)</b>	<b>14,264</b>	<b>104</b>	<b>778</b>	<b>20,498</b>
<b>\$ 5,800</b>	<b>\$ 225</b>	<b>\$ 30,923</b>	<b>4,021</b>	<b>\$ 232</b>	<b>\$ 1,391</b>	<b>\$ 18,478</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 1,230</b>	<b>\$ 46,367</b>	<b>\$ 3,466</b>
<b>ADDITIONS</b>			
Revenues .....	663	49,932	1,385
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	4	148
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>663</b>	<b>49,936</b>	<b>1,533</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	699	37,503	1,521
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>699</b>	<b>37,503</b>	<b>1,521</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(16)	2,281	(35)
<b>Total Deductions .....</b>	<b>683</b>	<b>39,784</b>	<b>1,486</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 1,210</b>	<b>\$ 56,519</b>	<b>\$ 3,513</b>

Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Integrated Waste Management Account, Integrated Waste Management Fund (Continued on next page) Electronic Waste Recovery and Recycling Account (3065)
\$ 71,367	\$ 104,316	\$ 19	\$ 208	\$ 2,693	\$ 72,648	\$ 46,679
44,839	152,422	180	200	4,940	200,552	82,281
—	—	—	—	(34)	—	—
(3,428)	(634)	—	21	34	2,091	(92)
—	—	—	—	—	—	—
<b>41,411</b>	<b>151,788</b>	<b>180</b>	<b>221</b>	<b>4,940</b>	<b>202,643</b>	<b>82,189</b>
35,141	21,537	53	18	2,718	155,104	89,099
—	29,963	—	—	—	54,221	—
—	—	—	—	—	—	—
<b>35,141</b>	<b>51,500</b>	<b>53</b>	<b>18</b>	<b>2,718</b>	<b>209,325</b>	<b>89,099</b>
—	47,000	—	—	500	—	—
(11)	(143)	—	—	(466)	(383)	(1,460)
<b>35,130</b>	<b>98,357</b>	<b>53</b>	<b>18</b>	<b>2,752</b>	<b>208,942</b>	<b>87,639</b>
<b>\$ 77,648</b>	<b>\$ 157,747</b>	<b>\$ 146</b>	<b>\$ 411</b>	<b>\$ 4,881</b>	<b>\$ 66,349</b>	<b>\$ 41,229</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Integrated Waste Management Account, Integrated Waste Management Fund (Continued from previous page)		
	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)	Jobs-Housing Balance Improvement Account (3006)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 36,737</b>	<b>\$ 19,188</b>	<b>\$ 45,407</b>
<b>ADDITIONS</b>			
Revenues .....	58,941	1,947	—
Transfers From Other Funds .....	2,500	2,500	—
Prior Year Revenue Adjustments .....	687	22	—
Other Additions .....	353	1,508	—
<b>Total Additions .....</b>	<b>62,481</b>	<b>5,977</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	44,384	1,384	(5)
Local Assistance .....	6,463	2,520	11,079
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>50,847</b>	<b>3,904</b>	<b>11,074</b>
Transfers to Other Funds .....	7,834	2,500	—
Adjustments to Prior Year Appropriation Expenditures .....	(1,142)	—	—
<b>Total Deductions .....</b>	<b>57,539</b>	<b>6,404</b>	<b>11,074</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 41,679</b>	<b>\$ 18,761</b>	<b>\$ 34,333</b>

Judicial Administration Efficiency and Modernization Fund (0556)	Labor and Workforce Development Fund (3078)	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (Continued on next page) Local Revenue Fund (0330)
\$ 36,969	\$ 133	\$ 2,966	\$ 39	\$ 207	\$ 722	\$ (1,414)
2,632	1,078	1,221	20	368	895	1,675,755
—	—	—	—	—	—	2,866,006
—	—	—	—	—	—	10,059
—	—	—	—	—	—	—
<b>2,632</b>	<b>1,078</b>	<b>1,221</b>	<b>20</b>	<b>368</b>	<b>895</b>	<b>4,551,820</b>
—	28	394	—	295	6	640
(2,377)	—	68	—	—	760	—
—	—	242	—	—	—	—
<b>(2,377)</b>	<b>28</b>	<b>704</b>	<b>—</b>	<b>295</b>	<b>766</b>	<b>640</b>
—	—	—	—	—	—	4,546,277
(3,969)	—	(70)	—	(1)	—	—
<b>(6,346)</b>	<b>28</b>	<b>634</b>	<b>—</b>	<b>294</b>	<b>766</b>	<b>4,546,917</b>
<b>\$ 45,947</b>	<b>\$ 1,183</b>	<b>\$ 3,553</b>	<b>\$ 59</b>	<b>\$ 281</b>	<b>\$ 851</b>	<b>\$ 3,489</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Sales Tax Account (Continued on next page)		
	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>ADDITIONS</b>			
Revenues .....	—	—	9,818
Transfers From Other Funds .....	427,487	841,750	2,852,490
Prior Year Revenue Adjustments .....	5	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>427,492</b>	<b>841,750</b>	<b>2,862,308</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	—
Local Assistance .....	427,492	841,750	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>427,492</b>	<b>841,750</b>	<b>—</b>
Transfers to Other Funds .....	—	—	2,862,308
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions .....</b>	<b>427,492</b>	<b>841,750</b>	<b>2,862,308</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

Local Revenue Fund  
(Continued on next page)

Sales Tax Growth Account						
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)	Vehicle License Fee Account (0332)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	2,102	—	1,777	46,178	5,736
1,576,261	17,254	9,695	1,280	16,810	—	1,693,787
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,576,261</b>	<b>17,254</b>	<b>11,797</b>	<b>1,280</b>	<b>18,587</b>	<b>46,178</b>	<b>1,699,523</b>
—	—	—	—	—	—	—
1,576,261	17,254	11,797	1,280	—	46,178	1,672,454
—	—	—	—	—	—	—
<b>1,576,261</b>	<b>17,254</b>	<b>11,797</b>	<b>1,280</b>	<b>—</b>	<b>46,178</b>	<b>1,672,454</b>
—	—	—	—	18,587	—	27,069
—	—	—	—	—	—	—
<b>1,576,261</b>	<b>17,254</b>	<b>11,797</b>	<b>1,280</b>	<b>18,587</b>	<b>46,178</b>	<b>1,699,523</b>
<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)	Loss Control Certification Fund (0284)	Low-Level Radioactive Waste Disposal Fund (0227)
	Vehicle License Fee Growth Account (0334)		
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ —</b>	<b>\$ 17</b>	<b>\$ 469</b>
<b>ADDITIONS</b>			
Revenues .....	1,901	—	11
Transfers From Other Funds .....	27,069	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>28,970</b>	<b>—</b>	<b>11</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	358
Local Assistance .....	19,328	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>19,328</b>	<b>—</b>	<b>358</b>
Transfers to Other Funds .....	9,642	17	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions .....</b>	<b>28,970</b>	<b>17</b>	<b>358</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 122</b>

Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Marine Life and Marine Reserve Management Account (0647)	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Medically Underserved Account (3040)
\$ 505	\$ 14,507	\$ 3,835	\$ 28	\$ 77	\$ 684	\$ 5,242
—	41,874	2,785	—	202	1,553	(1)
44,000	—	—	—	—	—	—
—	31	62	—	—	1	(21)
—	—	—	—	—	—	—
<b>44,000</b>	<b>41,905</b>	<b>2,847</b>	<b>—</b>	<b>202</b>	<b>1,554</b>	<b>(22)</b>
884	38,221	3,451	18	287	1,542	—
25,222	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>26,106</b>	<b>38,221</b>	<b>3,451</b>	<b>18</b>	<b>287</b>	<b>1,542</b>	<b>—</b>
—	—	—	—	—	—	5,220
(106)	(478)	(237)	(18)	(8)	1	—
<b>26,000</b>	<b>37,743</b>	<b>3,214</b>	<b>—</b>	<b>279</b>	<b>1,543</b>	<b>5,220</b>
<b>\$ 18,505</b>	<b>\$ 18,669</b>	<b>\$ 3,468</b>	<b>\$ 28</b>	<b>\$ —</b>	<b>\$ 695</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Mental Health Licensing and Certification Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ —</b>	<b>\$ 606</b>	<b>\$ 906,441</b>
<b>ADDITIONS</b>			
Revenues .....	357	331	997,147
Transfers From Other Funds .....	—	—	83,577
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>357</b>	<b>331</b>	<b>1,080,724</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	357	55	19,723
Local Assistance .....	—	—	401,781
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>357</b>	<b>55</b>	<b>421,504</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(6,872)
<b>Total Deductions .....</b>	<b>357</b>	<b>55</b>	<b>414,632</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ 882</b>	<b>\$ 1,572,533</b>

Mine Reclamation Account							
Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)	Missing Children Reward Fund (0113)	Missing Persons DNA Data Base Fund (3016)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Park Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	
\$ 343	\$ 976	\$ 20	\$ 4,709	\$ 3,673	\$ 236	\$ 56	
270	2,492	(1)	3,618	17,399	7,161	1,232	
—	—	—	—	—	—	—	
—	3	—	(48)	(15)	—	(1)	
—	—	—	—	—	—	—	
<u>270</u>	<u>2,495</u>	<u>(1)</u>	<u>3,570</u>	<u>17,384</u>	<u>7,161</u>	<u>1,231</u>	
266	2,593	—	3,112	16,712	5,010	1,142	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<u>266</u>	<u>2,593</u>	<u>—</u>	<u>3,112</u>	<u>16,712</u>	<u>5,010</u>	<u>1,142</u>	
—	—	—	—	—	—	—	
(7)	(22)	—	(46)	(24)	(1)	43	
<u>259</u>	<u>2,571</u>	<u>—</u>	<u>3,066</u>	<u>16,688</u>	<u>5,009</u>	<u>1,185</u>	
<u>\$ 354</u>	<u>\$ 900</u>	<u>\$ 19</u>	<u>\$ 5,213</u>	<u>\$ 4,369</u>	<u>\$ 2,388</u>	<u>\$ 102</u>	

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Natural Resources Infrastructure Fund (0383)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 22,627</b>	<b>\$ 28</b>	<b>\$ 1,945</b>
<b>ADDITIONS</b>			
Revenues .....	—	155	99
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>155</b>	<b>99</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	4,000	114	—
Local Assistance .....	270	—	1,591
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>4,270</b>	<b>114</b>	<b>1,591</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(3)	—
<b>Total Deductions .....</b>	<b>4,270</b>	<b>111</b>	<b>1,591</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 18,357</b>	<b>\$ 72</b>	<b>\$ 453</b>

Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund Conservation and Enforcement Services Account (0265)		Off-Highway Vehicle Trust Fund (0263)
\$ 638	\$ 27	\$ 444	\$ 2,217	\$ —	\$ 42,150	\$ 102,264	
608	58	408	1,418	2,584	2,572	14,496	
—	—	—	—	25	45,688	65,424	
—	—	—	—	—	—	(65)	
—	—	—	—	—	—	—	
<b>608</b>	<b>58</b>	<b>408</b>	<b>1,418</b>	<b>2,609</b>	<b>48,260</b>	<b>79,855</b>	
366	—	508	799	—	—	36,370	
—	—	—	—	2,609	—	14,893	
—	—	—	—	—	—	9,741	
<b>366</b>	<b>—</b>	<b>508</b>	<b>799</b>	<b>2,609</b>	<b>—</b>	<b>61,004</b>	
—	—	—	—	—	42,150	—	
(210)	—	57	(29)	—	—	(1,747)	
<b>156</b>	<b>—</b>	<b>565</b>	<b>770</b>	<b>2,609</b>	<b>42,150</b>	<b>59,257</b>	
<b>\$ 1,090</b>	<b>\$ 85</b>	<b>\$ 287</b>	<b>\$ 2,865</b>	<b>\$ —</b>	<b>\$ 48,260</b>	<b>\$ 122,862</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 3,063</b>	<b>\$ 22,798</b>	<b>\$ 54,946</b>
<b>ADDITIONS</b>			
Revenues .....	16,931	33,473	3,210
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	10	(6,665)	194
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>16,941</b>	<b>26,808</b>	<b>3,404</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	17,159	31,589	1,888
Local Assistance .....	—	1,184	—
Capital Outlay .....	—	70	—
<b>Total Appropriation Expenditures .....</b>	<b>17,159</b>	<b>32,843</b>	<b>1,888</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(45)	(832)	(296)
<b>Total Deductions .....</b>	<b>17,114</b>	<b>32,011</b>	<b>1,592</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 2,890</b>	<b>\$ 17,595</b>	<b>\$ 56,758</b>

Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund (3003)
\$ 35	\$ 3,543	\$ 120	\$ 476	\$ 40,361	\$ 3,275	\$ 164
1	1,612	68	367	42,069	6,674	827
—	—	—	—	14,000	50,270	—
—	—	—	(24)	135	(7)	(11)
—	—	—	—	—	—	—
<b>1</b>	<b>1,612</b>	<b>68</b>	<b>343</b>	<b>56,204</b>	<b>56,937</b>	<b>816</b>
(3)	976	—	403	38,345	843	790
—	—	—	—	19,640	58,967	—
—	—	—	—	—	—	—
<b>(3)</b>	<b>976</b>	<b>—</b>	<b>403</b>	<b>57,985</b>	<b>59,810</b>	<b>790</b>
—	—	—	—	—	—	—
—	(34)	—	11	(3,886)	(72)	2
<b>(3)</b>	<b>942</b>	<b>—</b>	<b>414</b>	<b>54,099</b>	<b>59,738</b>	<b>792</b>
<b>\$ 39</b>	<b>\$ 4,213</b>	<b>\$ 188</b>	<b>\$ 405</b>	<b>\$ 42,466</b>	<b>\$ 474</b>	<b>\$ 188</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 10,643</b>	<b>\$ 493</b>	<b>\$ 1,821</b>
<b>ADDITIONS</b>			
Revenues .....	7,688	2,129	1,111
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	1	—	(2)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>7,689</b>	<b>2,129</b>	<b>1,109</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	7,307	2,296	974
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>7,307</b>	<b>2,296</b>	<b>974</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(126)	(31)	3
<b>Total Deductions .....</b>	<b>7,181</b>	<b>2,265</b>	<b>977</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 11,151</b>	<b>\$ 357</b>	<b>\$ 1,953</b>

Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)
\$ 7,118	\$ 76	\$ 29,691	\$ 1,560	\$ 13	\$ 4,134	\$ 3,138
5,019	3,744	7,437	797	4,781	8,471	9,057
—	—	—	—	—	—	—
9	(87)	—	—	—	—	—
—	—	—	—	—	—	—
<u>5,028</u>	<u>3,657</u>	<u>7,437</u>	<u>797</u>	<u>4,781</u>	<u>8,471</u>	<u>9,057</u>
9	3,627	—	591	4,001	7,991	7,361
—	—	12,983	—	—	—	—
—	—	—	—	—	—	—
<u>9</u>	<u>3,627</u>	<u>12,983</u>	<u>591</u>	<u>4,001</u>	<u>7,991</u>	<u>7,361</u>
—	—	—	—	—	—	—
—	(15)	—	(5)	(78)	(115)	(107)
<u>9</u>	<u>3,612</u>	<u>12,983</u>	<u>586</u>	<u>3,923</u>	<u>7,876</u>	<u>7,254</u>
<u>\$ 12,137</u>	<u>\$ 121</u>	<u>\$ 24,145</u>	<u>\$ 1,771</u>	<u>\$ 871</u>	<u>\$ 4,729</u>	<u>\$ 4,941</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 456</b>	<b>\$ 3,211</b>	<b>\$ 5,410</b>
<b>ADDITIONS</b>			
Revenues .....	164	3,291	(1)
Transfers From Other Funds .....	—	—	637
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>164</b>	<b>3,291</b>	<b>636</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	187	2,554	—
Local Assistance .....	—	—	632
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>187</b>	<b>2,554</b>	<b>632</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(65)	—
<b>Total Deductions .....</b>	<b>187</b>	<b>2,489</b>	<b>632</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 433</b>	<b>\$ 4,013</b>	<b>\$ 5,414</b>

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)
\$ 211,112	\$ 66	\$ 58,127	\$ 2,050	\$ 6,085	\$ 11	\$ 22
77,745	2,121	52,975	346	20,028	—	1
—	—	—	19,752	—	—	—
45	—	221	—	1	—	—
—	—	—	—	—	—	—
<b>77,790</b>	<b>2,121</b>	<b>53,196</b>	<b>20,098</b>	<b>20,029</b>	<b>—</b>	<b>1</b>
61,948	1,162	42,761	19,829	19,305	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>61,948</b>	<b>1,162</b>	<b>42,761</b>	<b>19,829</b>	<b>19,305</b>	<b>—</b>	<b>—</b>
—	—	—	—	—	—	—
(6,693)	—	—	124	(164)	—	—
<b>55,255</b>	<b>1,162</b>	<b>42,761</b>	<b>19,953</b>	<b>19,141</b>	<b>—</b>	<b>—</b>
<b>\$ 233,647</b>	<b>\$ 1,025</b>	<b>\$ 68,562</b>	<b>\$ 2,195</b>	<b>\$ 6,973</b>	<b>\$ 11</b>	<b>\$ 23</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Registered Environmental Health Specialist Fund (0335)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 14,831</b>	<b>\$ 51,005</b>	<b>\$ 537</b>
<b>ADDITIONS</b>			
Revenues .....	6,375	40,245	224
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	7	128	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>6,382</b>	<b>40,373</b>	<b>224</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	358	39,760	257
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>358</b>	<b>39,760</b>	<b>257</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(53)	(212)	—
<b>Total Deductions .....</b>	<b>305</b>	<b>39,548</b>	<b>257</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 20,908</b>	<b>\$ 51,830</b>	<b>\$ 504</b>

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)	Renewable Resource Trust Fund (0382)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)
\$ 2,440	\$ 624	\$ 53	\$ 3,461	\$ 391,063	\$ 526	\$ 1,392
1,703	3,042	9	3,283	179,951	44	2,233
—	—	—	—	131,800	—	—
(1)	(1)	—	—	45	—	—
66	—	—	—	—	—	—
<u>1,768</u>	<u>3,041</u>	<u>9</u>	<u>3,283</u>	<u>311,796</u>	<u>44</u>	<u>2,233</u>
1,173	2,097	—	2,094	143,595	—	2,126
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,173</u>	<u>2,097</u>	<u>—</u>	<u>2,094</u>	<u>143,595</u>	<u>—</u>	<u>2,126</u>
—	—	—	148	—	—	—
(84)	—	—	—	(16)	—	(46)
<u>1,089</u>	<u>2,097</u>	<u>—</u>	<u>2,242</u>	<u>143,579</u>	<u>—</u>	<u>2,080</u>
<u>\$ 3,119</u>	<u>\$ 1,568</u>	<u>\$ 62</u>	<u>\$ 4,502</u>	<u>\$ 559,280</u>	<u>\$ 570</u>	<u>\$ 1,545</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Restitution Fund (0214)	Rigid Container Account (3024)	Safe Drinking Water Account (0306)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 113,261</b>	<b>\$ 72</b>	<b>\$ 7,086</b>
<b>ADDITIONS</b>			
Revenues .....	122,578	11	10,424
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	322	—	819
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>122,900</b>	<b>11</b>	<b>11,243</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	120,201	11	10,992
Local Assistance .....	1,037	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>121,238</b>	<b>11</b>	<b>10,992</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1,734)	—	(32)
<b>Total Deductions .....</b>	<b>119,504</b>	<b>11</b>	<b>10,960</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 116,657</b>	<b>\$ 72</b>	<b>\$ 7,369</b>

Safe Drinking Water and Toxic Enforcement Fund (3056)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)	San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)
\$ 3,554	\$ 462	\$ 6,620	\$ 430	\$ 3	\$ 66	\$ 198,400
1,546	199	—	22	—	66	—
—	2,000	—	—	—	—	—
33	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,579</u>	<u>2,199</u>	<u>—</u>	<u>22</u>	<u>—</u>	<u>66</u>	<u>—</u>
652	1,867	1,432	—	—	6	—
—	—	—	—	—	—	37,492
—	—	—	—	—	—	—
<u>652</u>	<u>1,867</u>	<u>1,432</u>	<u>—</u>	<u>—</u>	<u>6</u>	<u>37,492</u>
—	—	—	—	—	—	—
(8)	(225)	23	—	—	—	—
<u>644</u>	<u>1,642</u>	<u>1,455</u>	<u>—</u>	<u>—</u>	<u>6</u>	<u>37,492</u>
<u>\$ 4,489</u>	<u>\$ 1,019</u>	<u>\$ 5,165</u>	<u>\$ 452</u>	<u>\$ 3</u>	<u>\$ 126</u>	<u>\$ 160,908</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secretary of State's Business Fees Fund (0228)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 761</b>	<b>\$ 54,447</b>	<b>\$ —</b>
<b>ADDITIONS</b>			
Revenues .....	40	2,828	50,663
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	290
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>40</b>	<b>2,828</b>	<b>50,953</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	191	31,945
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>191</b>	<b>31,945</b>
Transfers to Other Funds .....	—	—	18,595
Adjustments to Prior Year Appropriation Expenditures .....	(22)	—	(1,686)
<b>Total Deductions .....</b>	<b>(22)</b>	<b>191</b>	<b>48,854</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 823</b>	<b>\$ 57,084</b>	<b>\$ 2,099</b>

Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)
\$ 2,850	\$ 898	\$ 386	\$ 1,038	\$ 18,053	\$ 852	\$ 5,880
3,803	8	164	3,515	1,108	762	4
—	—	—	—	5,000	—	—
—	—	—	(138)	(1)	—	—
—	—	—	—	—	—	—
<u>3,803</u>	<u>8</u>	<u>164</u>	<u>3,377</u>	<u>6,107</u>	<u>762</u>	<u>4</u>
3,152	(341)	382	3,095	6,064	741	1,067
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>3,152</u>	<u>(341)</u>	<u>382</u>	<u>3,095</u>	<u>6,064</u>	<u>741</u>	<u>1,067</u>
—	—	—	—	—	—	—
(51)	813	—	(10)	(122)	(9)	(2,022)
<u>3,101</u>	<u>472</u>	<u>382</u>	<u>3,085</u>	<u>5,942</u>	<u>732</u>	<u>(955)</u>
<u>\$ 3,552</u>	<u>\$ 434</u>	<u>\$ 168</u>	<u>\$ 1,330</u>	<u>\$ 18,218</u>	<u>\$ 882</u>	<u>\$ 6,839</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	State Board of Barbering and Cosmetology Fund (0069)	State Board of Chiropractic Examiners' Fund (0152)	State Certified Unified Program Agency Fund (3084)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 10,665</b>	<b>\$ 4,842</b>	<b>\$ 644</b>
<b>ADDITIONS</b>			
Revenues .....	14,722	2,784	1,593
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	(200)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>14,722</b>	<b>2,784</b>	<b>1,393</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	15,400	2,691	822
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>15,400</b>	<b>2,691</b>	<b>822</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(232)	(57)	(39)
<b>Total Deductions .....</b>	<b>15,168</b>	<b>2,634</b>	<b>783</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 10,219</b>	<b>\$ 4,992</b>	<b>\$ 1,254</b>

State Corporations Fund (0067)	State Court Facilities Construction Fund (3037)	State Dental Auxiliary Fund (0380)	State Dentistry Fund		State Department of Health Services Licensing and Certification Program Fund (3098)	State Fire Marshall Licensing and Certification Fund (0102)
			Dentally Underserved Account (3039)	State Dentistry Fund (0741)		
\$ 14,703	\$ 202,643	\$ 920	\$ 3,102	\$ 6,259	\$ —	\$ 917
34,673	126,376	1,980	153	8,354	54,940	1,817
—	30,000	—	—	—	3,204	—
(352)	2,654	—	—	(10)	—	31
—	—	—	—	—	—	—
<b>34,321</b>	<b>159,030</b>	<b>1,980</b>	<b>153</b>	<b>8,344</b>	<b>58,144</b>	<b>1,848</b>
31,510	31,746	1,751	265	7,354	19,172	1,775
—	—	—	—	—	—	—
—	4,657	—	—	—	—	—
<b>31,510</b>	<b>36,403</b>	<b>1,751</b>	<b>265</b>	<b>7,354</b>	<b>19,172</b>	<b>1,775</b>
—	—	—	—	—	—	—
(335)	(3,390)	(59)	—	(193)	—	(49)
<b>31,175</b>	<b>33,013</b>	<b>1,692</b>	<b>265</b>	<b>7,161</b>	<b>19,172</b>	<b>1,726</b>
<b>\$ 17,849</b>	<b>\$ 328,660</b>	<b>\$ 1,208</b>	<b>\$ 2,990</b>	<b>\$ 7,442</b>	<b>\$ 38,972</b>	<b>\$ 1,039</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)	State Optometry Fund (0763)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 2,592</b>	<b>\$ 3,324</b>	<b>\$ 550</b>
<b>ADDITIONS</b>			
Revenues .....	1,365	2,471	1,115
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,365</b>	<b>2,471</b>	<b>1,115</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,420	187	1,102
Local Assistance .....	—	2,439	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,420</b>	<b>2,626</b>	<b>1,102</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(16)	(115)	(36)
<b>Total Deductions .....</b>	<b>1,404</b>	<b>2,511</b>	<b>1,066</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 2,553</b>	<b>\$ 3,284</b>	<b>\$ 599</b>

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

State Parks and Recreation Fund (0392)	State School Building Lease-Purchase Fund			State School Fund (0342)	Strong-Motion Instrumentation and Seismic Hazard Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)
	Revolving Loan Account (0346)	State School Building Lease-Purchase Fund (0344)	Tidelands Oil Revenue Account * (0341)			
\$ 34,645	\$ 3,140	\$ 2,995	\$ —	\$ 13,083	\$ 13,972	\$ 683
88,003	—	—	—	46,200	9,241	344
30,049	—	25	—	—	—	—
403	—	—	—	(2,157)	(746)	—
—	—	—	—	—	—	—
<b>118,455</b>	<b>—</b>	<b>25</b>	<b>—</b>	<b>44,043</b>	<b>8,495</b>	<b>344</b>
113,490	—	51	—	—	9,155	238
—	—	(125)	—	46,372	—	—
—	—	—	—	—	—	—
<b>113,490</b>	<b>—</b>	<b>(74)</b>	<b>—</b>	<b>46,372</b>	<b>9,155</b>	<b>238</b>
—	—	—	—	—	—	—
78	—	—	—	—	(50)	—
<b>113,568</b>	<b>—</b>	<b>(74)</b>	<b>—</b>	<b>46,372</b>	<b>9,105</b>	<b>238</b>
<b>\$ 39,532</b>	<b>\$ 3,140</b>	<b>\$ 3,094</b>	<b>\$ —</b>	<b>\$ 10,754</b>	<b>\$ 13,362</b>	<b>\$ 789</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 3,067</b>	<b>\$ 1,073</b>	<b>\$ 2,270</b>
<b>ADDITIONS</b>			
Revenues .....	2,882	170	—
Transfers From Other Funds .....	2,000	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>4,882</b>	<b>170</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	3,511	301	3,657
Local Assistance .....	—	—	(3,894)
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>3,511</b>	<b>301</b>	<b>(237)</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(51)	—	(105)
<b>Total Deductions .....</b>	<b>3,460</b>	<b>301</b>	<b>(342)</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 4,489</b>	<b>\$ 942</b>	<b>\$ 2,612</b>

Teacher Credentials Fund		Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)
\$ 5,950	\$ 3,369	\$ 74	\$ 293	\$ 724	\$ 1,587	\$ 609,286	
14,644	4,447	21,552	204	442	(1)	100,001	
—	—	—	—	—	—	—	
(342)	(88)	—	—	(1)	—	—	
—	—	—	—	—	—	828,352	
<b>14,302</b>	<b>4,359</b>	<b>21,552</b>	<b>204</b>	<b>441</b>	<b>(1)</b>	<b>928,353</b>	
14,962	4,543	21,437	129	278	—	21,809	
—	—	—	—	—	—	478,036	
—	—	—	—	—	—	91,726	
<b>14,962</b>	<b>4,543</b>	<b>21,437</b>	<b>129</b>	<b>278</b>	<b>—</b>	<b>591,571</b>	
—	—	—	—	—	1,118	100,000	
(525)	(90)	—	(2)	4	(1,817)	(618)	
<b>14,437</b>	<b>4,453</b>	<b>21,437</b>	<b>127</b>	<b>282</b>	<b>(699)</b>	<b>690,953</b>	
<b>\$ 5,815</b>	<b>\$ 3,275</b>	<b>\$ 189</b>	<b>\$ 370</b>	<b>\$ 883</b>	<b>\$ 2,285</b>	<b>\$ 846,686</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Transcript Reimbursement Fund (0410)	Transitional Housing for Foster Youth Fund * (3028)	Transportation Deferred Investment Fund (3093)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 63</b>	<b>\$ —</b>	<b>\$ —</b>
<b>ADDITIONS</b>			
Revenues .....	5	—	65,003
Transfers From Other Funds .....	300	—	200,000
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>305</b>	<b>—</b>	<b>265,003</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	191	—	—
Local Assistance .....	—	—	441,386
Capital Outlay .....	—	—	(630,795)
<b>Total Appropriation Expenditures .....</b>	<b>191</b>	<b>—</b>	<b>(189,409)</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions .....</b>	<b>191</b>	<b>—</b>	<b>(189,409)</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 177</b>	<b>\$ —</b>	<b>\$ 454,412</b>

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

Transportation Investment Fund (3008)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)
\$ —	\$ 1,451	\$ 8	\$ 711	\$ 3,336	\$ 203,563	\$ 93,925
—	2,544	—	1,105	889	97,057	1,199,433
—	—	—	—	—	24,241	31,563
—	(1)	—	2	—	2,438	1,741
—	—	—	—	—	—	—
—	<b>2,543</b>	—	<b>1,107</b>	<b>889</b>	<b>123,736</b>	<b>1,232,737</b>
—	2,419	(54)	79	837	6,231	6,269
(277,195)	—	(3)	1,080	—	74,642	1,137,119
(287,307)	—	—	—	—	—	—
<b>(564,502)</b>	<b>2,419</b>	<b>(57)</b>	<b>1,159</b>	<b>837</b>	<b>80,873</b>	<b>1,143,388</b>
185,000	6	—	—	—	31,563	25,218
90	10	—	(24)	—	—	(5,182)
<b>(379,412)</b>	<b>2,435</b>	<b>(57)</b>	<b>1,135</b>	<b>837</b>	<b>112,436</b>	<b>1,163,424</b>
<b>\$ 379,412</b>	<b>\$ 1,559</b>	<b>\$ 65</b>	<b>\$ 683</b>	<b>\$ 3,388</b>	<b>\$ 214,863</b>	<b>\$ 163,238</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Underage Pregnancy Prevention Fund * (0807)	Underground Storage Tank Cleanup Fund (0439)	Unfair Competition Law Fund (3087)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ —</b>	<b>\$ 144,522</b>	<b>\$ 5,059</b>
<b>ADDITIONS</b>			
Revenues .....	—	254,403	3,119
Transfers From Other Funds .....	—	1,038	—
Prior Year Revenue Adjustments .....	—	(684)	95
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>254,757</b>	<b>3,214</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	266,761	2,317
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>266,761</b>	<b>2,317</b>
Transfers to Other Funds .....	—	2,320	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(12,660)	—
<b>Total Deductions .....</b>	<b>—</b>	<b>256,421</b>	<b>2,317</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ 142,858</b>	<b>\$ 5,956</b>

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

Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)
\$ 92,479	\$ 69	\$ 600	\$ 131	\$ 63,382	\$ 751	\$ 1,381
308,717	11	(1)	41	113,769	619	1,954
—	—	—	—	160	—	—
(40,130)	2	—	22	2	—	—
—	—	—	—	—	—	—
<b>268,587</b>	<b>13</b>	<b>(1)</b>	<b>63</b>	<b>113,931</b>	<b>619</b>	<b>1,954</b>
279,788	—	(200)	17	116,769	66	2,231
—	—	—	—	—	554	—
—	—	—	—	—	—	—
<b>279,788</b>	<b>—</b>	<b>(200)</b>	<b>17</b>	<b>116,769</b>	<b>620</b>	<b>2,231</b>
—	—	—	—	—	—	—
3,216	—	—	—	(10,029)	(5)	(97)
<b>283,004</b>	<b>—</b>	<b>(200)</b>	<b>17</b>	<b>106,740</b>	<b>615</b>	<b>2,134</b>
<b>\$ 78,062</b>	<b>\$ 82</b>	<b>\$ 799</b>	<b>\$ 177</b>	<b>\$ 70,573</b>	<b>\$ 755</b>	<b>\$ 1,201</b>

(Continued)



# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 11,712</b>	<b>\$ 5,684</b>	<b>\$ 223</b>
<b>ADDITIONS</b>			
Revenues .....	15,208	2,076	176
Transfers From Other Funds .....	4,121	—	—
Prior Year Revenue Adjustments .....	(94)	—	1
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>19,235</b>	<b>2,076</b>	<b>177</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	657	24	57
Local Assistance .....	11,064	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>11,721</b>	<b>24</b>	<b>57</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	2,034	(20)	—
<b>Total Deductions .....</b>	<b>13,755</b>	<b>4</b>	<b>57</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 17,192</b>	<b>\$ 7,756</b>	<b>\$ 343</b>

Vocational Nursing and Psychiatric Technicians Fund						Wildlife Restoration Fund (Continued on next page)
Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Inland Wetlands Conservation Fund (0266)
\$ 1,118	\$ 3,427	\$ 32,686	\$ 583	\$ 2,117	\$ 12	\$ 1,319
1,323	5,937	65,057	209	9,426	56	72
—	—	—	—	2,320	—	—
—	—	(940)	(1)	(275)	—	—
—	—	—	—	—	—	—
<u>1,323</u>	<u>5,937</u>	<u>64,117</u>	<u>208</u>	<u>11,471</u>	<u>56</u>	<u>72</u>
1,176	5,300	64,261	167	8,771	53	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,176</u>	<u>5,300</u>	<u>64,261</u>	<u>167</u>	<u>8,771</u>	<u>53</u>	<u>5</u>
—	—	—	—	—	—	—
(30)	(137)	(2,171)	—	(70)	—	—
<u>1,146</u>	<u>5,163</u>	<u>62,090</u>	<u>167</u>	<u>8,701</u>	<u>53</u>	<u>5</u>
<u>\$ 1,295</u>	<u>\$ 4,201</u>	<u>\$ 34,713</u>	<u>\$ 624</u>	<u>\$ 4,887</u>	<u>\$ 15</u>	<u>\$ 1,386</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Wildlife Restoration Fund (Continued from previous page)		
	Wildlife Restoration Fund (0447)	Wine Safety Fund (0116)	Winter Recreation Fund (0449)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 4,600</b>	<b>\$ 185</b>	<b>\$ 501</b>
<b>ADDITIONS</b>			
Revenues .....	3,212	—	237
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>3,212</b>	<b>—</b>	<b>237</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	521	1	206
Local Assistance .....	—	—	—
Capital Outlay .....	519	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,040</b>	<b>1</b>	<b>206</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(20)	(7)	(31)
<b>Total Deductions .....</b>	<b>1,020</b>	<b>(6)</b>	<b>175</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 6,792</b>	<b>\$ 191</b>	<b>\$ 563</b>

Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Compensation Return to Work (3031)	Workers' Occupational Safety and Health Education Fund (3030)	Workplace Health and Safety Revolving Fund (0222)	Youth Pilot Program Fund (0287)	Total
\$ 101,303	\$ 319	\$ —	\$ 1,855	\$ 484	\$ 1	\$ 7,621,739
137,654	477	—	988	10	(1)	11,397,277
—	—	500	17	—	—	13,683,856
93	—	—	—	—	—	38,391
—	—	—	—	—	—	830,666
<b>137,747</b>	<b>477</b>	<b>500</b>	<b>1,005</b>	<b>10</b>	<b>(1)</b>	<b>25,950,190</b>
159,285	38	1	1,119	—	—	6,754,934
—	—	—	—	—	1,139	8,232,742
—	—	—	—	—	—	(827,684)
<b>159,285</b>	<b>38</b>	<b>1</b>	<b>1,119</b>	<b>—</b>	<b>1,139</b>	<b>14,159,992</b>
500	707	—	—	494	—	9,316,255
(2,052)	(179)	—	16	—	(595)	(118,758)
<b>157,733</b>	<b>566</b>	<b>1</b>	<b>1,135</b>	<b>494</b>	<b>544</b>	<b>23,357,489</b>
<b>\$ 81,317</b>	<b>\$ 230</b>	<b>499</b>	<b>\$ 1,725</b>	<b>\$ —</b>	<b>\$ (544)</b>	<b>\$ 10,214,440</b>

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# Nongovernmental Cost Funds

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# Bond Funds



# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**

(Amounts in thousands)

	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)	California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 13	\$ —	\$ 1
Deposits in Surplus Money Investment Fund .....	—	132,899	19,279	6,623
Receivables .....	—	55	—	—
Due From Other Funds .....	41,418	4,606	257	—
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	950,349	160,000	—
Bonds Authorized and Unissued .....	—	855,016	1,347,000	—
<b>Total Assets .....</b>	<b>\$ 41,418</b>	<b>\$ 1,942,938</b>	<b>\$ 1,526,536</b>	<b>\$ 6,624</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 16,810	\$ —	\$ —
Due to Other Funds .....	20	10,992	458	—
Due to Other Governments .....	—	3,631	1,705	—
PMIA Loans Payable .....	—	354,335	20,000	—
<b>Total Liabilities .....</b>	<b>20</b>	<b>385,768</b>	<b>22,163</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	41,398	936,643	30,496	—
Reserve for Unencumbered				
Balances of Continuing Appropriations .....	—	315,048	398,727	6,675
Unreserved-Undesignated .....	—	305,479	1,075,150	(51)
<b>Total Fund Balance (Deficit) .....</b>	<b>41,398</b>	<b>1,557,170</b>	<b>1,504,373</b>	<b>6,624</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 41,418</b>	<b>\$ 1,942,938</b>	<b>\$ 1,526,536</b>	<b>\$ 6,624</b>

California Library Construction and Renovation Fund (0794)	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 Fund (6046)
\$ —	\$ 2	\$ 2	\$ 1	\$ 99	\$ 3	\$ —
—	43,577	4,166	2,093	180,054	2,462	218,415
—	—	—	—	1	—	—
—	163	—	27	2,351	—	2,975
—	—	1,466	68	—	—	—
—	111,405	—	6,960	295,000	—	433,116
2,595	64,970	2,500	—	2,705,000	7,330	161,430
<b>\$ 2,595</b>	<b>\$ 220,117</b>	<b>\$ 8,134</b>	<b>\$ 9,149</b>	<b>\$ 3,182,505</b>	<b>\$ 9,795</b>	<b>\$ 815,936</b>
\$ —	\$ —	\$ —	\$ —	\$ 573	\$ 1	\$ —
—	135	248	28	—	2	2,241
—	22,913	—	—	—	—	—
—	51,146	—	2,000	153,000	—	220,238
—	<b>74,194</b>	<b>248</b>	<b>2,028</b>	<b>153,573</b>	<b>3</b>	<b>222,479</b>
—	144,028	—	—	—	80	135,518
7	10,908	9,866	7,273	2,974,269	6,583	—
2,588	(9,013)	(1,980)	(152)	54,663	3,129	457,939
<b>2,595</b>	<b>145,923</b>	<b>7,886</b>	<b>7,121</b>	<b>3,028,932</b>	<b>9,792</b>	<b>593,457</b>
<b>\$ 2,595</b>	<b>\$ 220,117</b>	<b>\$ 8,134</b>	<b>\$ 9,149</b>	<b>\$ 3,182,505</b>	<b>\$ 9,795</b>	<b>\$ 815,936</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 78	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund .....	—	352	280	—
Receivables .....	—	—	—	—
Due From Other Funds .....	—	—	—	—
Due From Other Governments .....	12	157	—	—
Commercial Paper Authorized .....	191,150	—	—	—
Bonds Authorized and Unissued .....	15,630	—	—	4,090,000
<b>Total Assets .....</b>	<b>\$ 206,870</b>	<b>\$ 509</b>	<b>\$ 281</b>	<b>\$ 4,090,000</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	1	157	—	—
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	2,212	—	—	—
<b>Total Liabilities .....</b>	<b>2,213</b>	<b>157</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	204,645	381	225	—
Unreserved-Undesignated .....	12	(29)	56	4,090,000
<b>Total Fund Balance (Deficit) .....</b>	<b>204,657</b>	<b>352</b>	<b>281</b>	<b>4,090,000</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 206,870</b>	<b>\$ 509</b>	<b>\$ 281</b>	<b>\$ 4,090,000</b>

Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Economic Recovery Fund (6045)	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)
\$ 1	\$ —	\$ 1	\$ —	\$ —	\$ —	\$ 1
6,825	—	1,384	—	85	1,275	3,006
—	—	—	—	—	—	—
104	—	—	—	—	—	—
—	—	—	—	—	—	—
28,300	—	—	—	980	—	—
—	4,103,920	—	10,440	1,130	7,235	37,465
<b>\$ 35,230</b>	<b>\$ 4,103,920</b>	<b>\$ 1,385</b>	<b>\$ 10,440</b>	<b>\$ 2,195</b>	<b>\$ 8,510</b>	<b>\$ 40,472</b>
\$ 746	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
527	—	—	—	—	—	—
—	—	—	—	—	—	—
14,106	—	—	—	—	—	—
<b>15,379</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
7,623	—	581	—	—	—	—
6,378	—	63	14	316	—	—
5,850	4,103,920	741	10,426	1,879	8,510	40,472
<b>19,851</b>	<b>4,103,920</b>	<b>1,385</b>	<b>10,440</b>	<b>2,195</b>	<b>8,510</b>	<b>40,472</b>
<b>\$ 35,230</b>	<b>\$ 4,103,920</b>	<b>\$ 1,385</b>	<b>\$ 10,440</b>	<b>\$ 2,195</b>	<b>\$ 8,510</b>	<b>\$ 40,472</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**

(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)	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 142	\$ (269)	\$ —
Deposits in Surplus Money Investment Fund .....	31,134	225,717	423,362	—
Receivables .....	—	34	12	—
Due From Other Funds .....	299	1,570	3,311	—
Due From Other Governments .....	—	356	—	—
Commercial Paper Authorized .....	106,710	605,145	1,392,215	—
Bonds Authorized and Unissued .....	—	1	449,130	19,925,000
<b>Total Assets .....</b>	<b>\$ 138,145</b>	<b>\$ 832,965</b>	<b>\$ 2,267,761</b>	<b>\$ 19,925,000</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 808	\$ 42,053	\$ 252,380	\$ —
Due to Other Funds .....	1,643	2,235	21,335	—
Due to Other Governments .....	1,506	13,107	35,921	—
PMIA Loans Payable .....	66,515	598,852	863,889	—
<b>Total Liabilities .....</b>	<b>70,472</b>	<b>656,247</b>	<b>1,173,525</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	6,351	111,535	346,498	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	34,008	13,639	511,275	—
Unreserved-Undesignated .....	27,314	51,544	236,463	19,925,000
<b>Total Fund Balance (Deficit) .....</b>	<b>67,673</b>	<b>176,718</b>	<b>1,094,236</b>	<b>19,925,000</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 138,145</b>	<b>\$ 832,965</b>	<b>\$ 2,267,761</b>	<b>\$ 19,925,000</b>

Home Building and Rehabilitation Fund (0714)	Housing and Emergency Shelter Trust Fund					
	Affordable Housing Account (6067)	Housing and Emergency Shelter Trust Fund (6037)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)
\$ 2	\$ —	\$ 3	\$ 1	\$ 1	\$ —	\$ —
29,382	—	304,228	84,266	152	93	—
—	—	—	—	—	—	—
—	161,271	4,691	1,101	—	—	—
—	—	—	—	—	—	—
—	—	574,655	84,000	—	—	—
—	—	871,125	2,766,000	—	—	200
<b>\$ 29,384</b>	<b>\$ 161,271</b>	<b>\$ 1,754,702</b>	<b>\$ 2,935,368</b>	<b>\$ 153</b>	<b>\$ 93</b>	<b>\$ 200</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
97	161,271	1,047,247	162,786	—	—	—
—	—	—	—	—	—	—
—	—	503,572	84,000	—	—	—
<b>97</b>	<b>161,271</b>	<b>1,550,819</b>	<b>246,786</b>	<b>—</b>	<b>—</b>	<b>—</b>
—	—	—	—	—	—	—
29,356	1,338,567	234,584	2,688,567	—	109	—
(69)	(1,338,567)	(30,701)	15	153	(16)	200
<b>29,287</b>	<b>—</b>	<b>203,883</b>	<b>2,688,582</b>	<b>153</b>	<b>93</b>	<b>200</b>
<b>\$ 29,384</b>	<b>\$ 161,271</b>	<b>\$ 1,754,702</b>	<b>\$ 2,935,368</b>	<b>\$ 153</b>	<b>\$ 93</b>	<b>\$ 200</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Passenger Rail Bond Fund of 1990 (0756)	Preservation Opportunity Fund (6039)	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1984 * (0724)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	6,083	—	1,965	—
Receivables .....	—	—	—	—
Due From Other Funds .....	1	2,087	25	—
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	2,057	—
Bonds Authorized and Unissued .....	—	—	298	—
<b>Total Assets .....</b>	<b>\$ 6,084</b>	<b>\$ 2,087</b>	<b>\$ 4,345</b>	<b>\$ —</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	2,086	9	—
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	1,513	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>2,086</b>	<b>1,522</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	5,984	1	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	725	37,367	1,403	—
Unreserved-Undesignated .....	(625)	(37,367)	1,420	—
<b>Total Fund Balance (Deficit) .....</b>	<b>6,084</b>	<b>1</b>	<b>2,823</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 6,084</b>	<b>\$ 2,087</b>	<b>\$ 4,345</b>	<b>\$ —</b>

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

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

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

Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)	Recreation and Fish and Wildlife Enhancement Fund (0728)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)
\$ 35	\$ 1,929	\$ 38	\$ —	\$ 5,004	\$ 2	\$ 1
—	13	—	—	—	—	1
—	7,190	—	—	—	—	14
<b>\$ 35</b>	<b>\$ 9,133</b>	<b>\$ 38</b>	<b>\$ —</b>	<b>\$ 5,004</b>	<b>\$ 2</b>	<b>\$ 16</b>
\$ 6	\$ 174	\$ —	\$ 1,502	\$ —	\$ —	\$ —
—	3	—	7,395	5,004	2	16
—	—	—	3,172	—	—	—
—	2,669	—	—	—	—	—
<b>6</b>	<b>2,846</b>	<b>—</b>	<b>12,069</b>	<b>5,004</b>	<b>2</b>	<b>16</b>
—	—	—	60,695	—	—	6,736
497	1,172	—	192,111	134,273	530	16,115
(468)	5,115	38	(264,875)	(134,273)	(530)	(22,851)
<b>29</b>	<b>6,287</b>	<b>38</b>	<b>(12,069)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>\$ 35</b>	<b>\$ 9,133</b>	<b>\$ 38</b>	<b>\$ —</b>	<b>\$ 5,004</b>	<b>\$ 2</b>	<b>\$ 16</b>

(Continued)



# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Clean Water and Water Recycling Account (Continued from previous page)			
	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ 2
Deposits in Surplus Money Investment Fund .....	4,252	—	—	31,706
Receivables .....	—	—	—	—
Due From Other Funds .....	88	25	—	376
Due From Other Governments .....	234	—	—	96
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 4,574</b>	<b>\$ 25</b>	<b>\$ —</b>	<b>\$ 32,180</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	32	—	—	159
Due to Other Governments .....	—	25	—	36
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>32</b>	<b>25</b>	<b>—</b>	<b>195</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	206	960	—	13,848
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	17,342	2,076	3,182	44,294
Unreserved-Undesignated .....	(13,006)	(3,036)	(3,182)	(26,157)
<b>Total Fund Balance (Deficit) .....</b>	<b>4,542</b>	<b>—</b>	<b>—</b>	<b>31,985</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 4,574</b>	<b>\$ 25</b>	<b>\$ —</b>	<b>\$ 32,180</b>

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

Delta Improvement Account						
Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)	Flood Control and Prevention Account (0547)
\$ —	\$ —	\$ —	\$ —	\$ 15	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 15</u>	<u>\$ —</u>	<u>\$ —</u>
\$ 3	\$ —	\$ 1	\$ —	\$ —	\$ —	\$ —
—	—	4	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>3</u>	<u>—</u>	<u>5</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
1,345	—	—	—	—	—	—
8,875	1,660	82,746	25,099	55,000	10,000	4,987
(10,223)	(1,660)	(82,751)	(25,099)	(54,985)	(10,000)	(4,987)
<u>(3)</u>	<u>—</u>	<u>(5)</u>	<u>—</u>	<u>15</u>	<u>—</u>	<u>—</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 15</u>	<u>\$ —</u>	<u>\$ —</u>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

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

**June 30, 2007**  
(Amounts in thousands)

	Water Supply Reliability Account			
	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 3	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	75,691	—	—	—
Receivables .....	—	—	—	—
Due From Other Funds .....	1,387	—	—	—
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	245,475	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 322,556</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 54	\$ —
Due to Other Funds .....	1,618	25	107	1
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	112,189	—	—	—
<b>Total Liabilities .....</b>	<b>113,807</b>	<b>25</b>	<b>161</b>	<b>1</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	188	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	208,243	9,562	24,999	25,000
Unreserved-Undesignated .....	506	(9,587)	(25,348)	(25,001)
<b>Total Fund Balance (Deficit) .....</b>	<b>208,749</b>	<b>(25)</b>	<b>(161)</b>	<b>(1)</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 322,556</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

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

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

Clean Water and Water Recycling Account						
Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)	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)
\$ —	\$ —	\$ —	\$ —	\$ 854	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	26	—	—	—
—	—	1,179	3,547	—	—	—
—	—	—	—	252	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,179</b>	<b>\$ 3,573</b>	<b>\$ 1,106</b>	<b>\$ —</b>	<b>\$ —</b>
\$ —	\$ —	\$ 619	\$ 449	\$ —	\$ —	\$ —
—	—	151	252	—	—	—
—	—	399	2,859	—	—	—
—	—	—	—	—	—	—
—	—	<b>1,169</b>	<b>3,560</b>	—	—	—
310	—	13,960	31,113	—	—	—
26,450	24,838	1,877	1,762	2,152	33,812	—
(26,760)	(24,838)	(15,827)	(32,862)	(1,046)	(33,812)	—
—	—	<b>10</b>	<b>13</b>	<b>1,106</b>	—	—
<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,179</b>	<b>\$ 3,573</b>	<b>\$ 1,106</b>	<b>\$ —</b>	<b>\$ —</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Flood Control Subventions Subaccount (6006)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	Floodplain Mapping Subaccount (6003)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ (1)	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	—	—	—	—
Due From Other Funds .....	—	—	—	—
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (1)</b>	<b>\$ —</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 28	\$ —
Due to Other Funds .....	—	—	484	2
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>512</b>	<b>2</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	14,761	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	45,000	60,314	1,000	—
Unreserved-Undesignated .....	(45,000)	(60,314)	(16,274)	(2)
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>—</b>	<b>(513)</b>	<b>(2)</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (1)</b>	<b>\$ —</b>

\* This fund has no activity to report 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)

Flood Protection Account (Continued from previous page)			Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Watershed Protection Account (Continued on next page)	
State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)			Coastal Watershed Salmon Habitat Subaccount * (6018)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)
\$ —	\$ —	\$ —	\$ 8	\$ —	\$ —	\$ —
—	—	—	239,207	—	—	—
—	119	—	—	—	—	—
—	—	—	2,214	601	—	14
—	—	—	—	—	—	—
—	—	—	595,416	—	—	—
—	—	—	268,791	—	—	—
<b>\$ —</b>	<b>\$ 119</b>	<b>\$ —</b>	<b>\$ 1,105,636</b>	<b>\$ 601</b>	<b>\$ —</b>	<b>\$ 14</b>
\$ —	\$ —	\$ 615	\$ —	\$ 3,484	\$ —	\$ —
—	1,499	995	31,726	295	—	14
—	—	—	—	—	—	—
—	—	—	430,175	—	—	—
—	<b>1,499</b>	<b>1,610</b>	<b>461,901</b>	<b>3,779</b>	—	<b>14</b>
90	3,232	7,821	792	27,264	—	—
1,490	—	2,497	1,422,616	14,317	—	—
(1,580)	(4,612)	(11,928)	(779,673)	(44,759)	—	—
—	<b>(1,380)</b>	<b>(1,610)</b>	<b>643,735</b>	<b>(3,178)</b>	—	—
<b>\$ —</b>	<b>\$ 119</b>	<b>\$ —</b>	<b>\$ 1,105,636</b>	<b>\$ 601</b>	<b>\$ —</b>	<b>\$ 14</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

Watershed Protection Account (Continued from previous page)				
	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	—	—	—	—
Due From Other Funds .....	—	236	—	1,837
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$ —</b>	<b>\$ 236</b>	<b>\$ —</b>	<b>\$ 1,837</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 9	\$ —
Due to Other Funds .....	—	227	300	1,837
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities</b> .....	<b>—</b>	<b>227</b>	<b>309</b>	<b>1,837</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	2,953	648	1,549	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	11	—	—	55,991
Unreserved-Undesignated .....	(2,964)	(639)	(1,858)	(55,991)
<b>Total Fund Balance (Deficit)</b> .....	<b>—</b>	<b>9</b>	<b>(309)</b>	<b>—</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ —</b>	<b>\$ 236</b>	<b>\$ —</b>	<b>\$ 1,837</b>

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

Watershed Protection Subaccount (6013)	Water Supply, Reliability and Infrastructure Account				Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account (6024)		
\$ —	\$ —	\$ (1)	\$ —	\$ —	\$ —	\$ 169
—	—	—	—	—	102,318	97,925
—	—	—	—	—	—	—
1,586	1,789	—	472	473	1,336	1,032
—	—	—	—	—	—	—
—	—	—	—	—	102,250	285,205
—	—	—	—	—	5,285,750	302,690
<b>\$ 1,586</b>	<b>\$ 1,789</b>	<b>\$ (1)</b>	<b>\$ 472</b>	<b>\$ 473</b>	<b>\$ 5,491,654</b>	<b>\$ 687,021</b>
\$ 349	\$ 195	\$ 6,136	\$ 4,522	\$ —	\$ 50	\$ 10,768
229	1,931	377	712	473	1,447	1,431
995	—	—	—	—	—	462
—	—	—	—	—	102,250	159,308
<b>1,573</b>	<b>2,126</b>	<b>6,513</b>	<b>5,234</b>	<b>473</b>	<b>103,747</b>	<b>171,969</b>
13,113	17,260	67,718	51,230	—	3	292,270
2,596	44,381	—	—	369,716	619,569	94,598
(15,696)	(61,978)	(74,232)	(55,992)	(369,716)	4,768,335	128,184
<b>13</b>	<b>(337)</b>	<b>(6,514)</b>	<b>(4,762)</b>	<b>—</b>	<b>5,387,907</b>	<b>515,052</b>
<b>\$ 1,586</b>	<b>\$ 1,789</b>	<b>\$ (1)</b>	<b>\$ 472</b>	<b>\$ 473</b>	<b>\$ 5,491,654</b>	<b>\$ 687,021</b>

(Continued)



# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund * (0729)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ 369
Deposits in Surplus Money Investment Fund .....	93,794	—	948	39,201
Receivables .....	—	—	—	—
Due From Other Funds .....	1,398	—	—	495
Due From Other Governments .....	—	—	—	3,531
Commercial Paper Authorized .....	143,560	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 238,752</b>	<b>\$ —</b>	<b>\$ 948</b>	<b>\$ 43,596</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 695	\$ —	\$ —	\$ —
Due to Other Funds .....	2,187	—	—	38
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	143,560	—	—	—
<b>Total Liabilities .....</b>	<b>146,442</b>	<b>—</b>	<b>—</b>	<b>38</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	57,998	—	—	1,394
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	35,293	—	—	42,776
Unreserved-Undesignated .....	(981)	—	948	(612)
<b>Total Fund Balance (Deficit) .....</b>	<b>92,310</b>	<b>—</b>	<b>948</b>	<b>43,558</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 238,752</b>	<b>\$ —</b>	<b>\$ 948</b>	<b>\$ 43,596</b>

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

State School Building Lease-Purchase Fund  
(Continued on next page)

State Coastal Conservancy Fund of 1984 (0730)	Bond Proceeds Account (0743)	School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)	School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)
\$ 306	\$ 1	\$ 1	\$ —	\$ 1	\$ 1	\$ 1
—	719	7,340	5,117	5,270	5,696	3,634
—	—	—	—	—	—	—
—	—	—	—	—	—	44
—	38	26	43	2	3	1,581
—	—	—	2,255	2,125	—	10,470
900	—	—	—	—	—	—
<b>\$ 1,206</b>	<b>\$ 758</b>	<b>\$ 7,367</b>	<b>\$ 7,415</b>	<b>\$ 7,398</b>	<b>\$ 5,700</b>	<b>\$ 15,730</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	36
—	—	—	—	—	—	—
—	—	—	—	—	—	3,558
—	—	—	—	—	—	<b>3,594</b>
400	—	9	76	—	13	2,384
532	—	7,358	6,694	7,036	22,370	12,240
274	758	—	645	362	(16,683)	(2,488)
<b>1,206</b>	<b>758</b>	<b>7,367</b>	<b>7,415</b>	<b>7,398</b>	<b>5,700</b>	<b>12,136</b>
<b>\$ 1,206</b>	<b>\$ 758</b>	<b>\$ 7,367</b>	<b>\$ 7,415</b>	<b>\$ 7,398</b>	<b>\$ 5,700</b>	<b>\$ 15,730</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	State School Building Lease-Purchase Fund (Continued from previous page)			
	School Facilities Bond Act of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 3	\$ 59	\$ 650	\$ 10
Deposits in Surplus Money Investment Fund .....	1,882	11,469	17,739	209,472
Receivables .....	—	—	—	—
Due From Other Funds .....	20	45	—	2,953
Due From Other Governments .....	70	3,006	7,692	14,068
Commercial Paper Authorized .....	1,909	12,965	11,860	1,800,075
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 3,884</b>	<b>\$ 27,544</b>	<b>\$ 37,941</b>	<b>\$ 2,026,578</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 774	\$ —	\$ —
Due to Other Funds .....	35	—	—	6,901
Due to Other Governments .....	—	—	—	812
PMIA Loans Payable .....	1,546	—	—	218,350
<b>Total Liabilities .....</b>	<b>1,581</b>	<b>774</b>	<b>—</b>	<b>226,063</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	125	7,457	4,954	1,591,465
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	2,816	19,040	32,927	228,190
Unreserved-Undesignated .....	(638)	273	60	(19,140)
<b>Total Fund Balance (Deficit) .....</b>	<b>2,303</b>	<b>26,770</b>	<b>37,941</b>	<b>1,800,515</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,884</b>	<b>\$ 27,544</b>	<b>\$ 37,941</b>	<b>\$ 2,026,578</b>

State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	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)	Water Conservation Fund of 1988 (0790)
\$ 1,848	\$ 1	\$ 1	\$ —	\$ 1	\$ 1	\$ —
505,541	330,084	366,551	4,405	33,515	2,009	3,246
—	—	—	—	—	—	—
40,211	4,998	1,321	62	462	29	36
—	3	—	—	—	1,186	—
4,855,500	7,309,000	623,998	31,750	137,370	—	8,855
—	20,000	956,002	15,170	—	23,215	—
<b>\$ 5,403,100</b>	<b>\$ 7,664,086</b>	<b>\$ 1,947,873</b>	<b>\$ 51,387</b>	<b>\$ 171,348</b>	<b>\$ 26,440</b>	<b>\$ 12,137</b>
\$ 78,633	\$ 22,747	\$ 89,681	\$ 6	\$ —	\$ —	\$ —
11,314	11,447	6,053	388	3,588	1,270	3
96,366	1,317	—	—	—	—	—
807,558	500,000	381,763	14,500	92,370	2,847	3,000
<b>993,871</b>	<b>535,511</b>	<b>477,497</b>	<b>14,894</b>	<b>95,958</b>	<b>4,117</b>	<b>3,003</b>
2,678,272	240,872	5,241	1	—	2,142	—
1,790,362	6,889,450	486,487	34,028	77,443	443	3,376
(59,405)	(1,747)	978,648	2,464	(2,053)	19,738	5,758
<b>4,409,229</b>	<b>7,128,575</b>	<b>1,470,376</b>	<b>36,493</b>	<b>75,390</b>	<b>22,323</b>	<b>9,134</b>
<b>\$ 5,403,100</b>	<b>\$ 7,664,086</b>	<b>\$ 1,947,873</b>	<b>\$ 51,387</b>	<b>\$ 171,348</b>	<b>\$ 26,440</b>	<b>\$ 12,137</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 <u>(6031)</u>	<u>Total</u>
<b>ASSETS</b>		
Cash in State Treasury and Agency Accounts .....	\$ 4	\$ 4,434
Deposits in Surplus Money Investment Fund .....	22,027	3,951,879
Receivables .....	—	247
Due From Other Funds .....	2,690	304,231
Due From Other Governments .....	234	34,138
Commercial Paper Authorized .....	782,327	21,911,597
Bonds Authorized and Unissued .....	<u>1,628,498</u>	<u>45,924,431</u>
<b>Total Assets .....</b>	<b><u>\$ 2,435,780</u></b>	<b><u>\$ 72,130,957</u></b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 28,933	\$ 563,804
Due to Other Funds .....	42,466	1,557,992
Due to Other Governments .....	7,118	192,344
PMIA Loans Payable .....	<u>63,040</u>	<u>5,974,061</u>
<b>Total Liabilities .....</b>	<b><u>141,557</u></b>	<b><u>8,288,201</u></b>
<b>FUND BALANCE</b>		
Reserved for Encumbrances .....	608,522	7,598,126
Reserved for Unencumbered		
Balances of Continuing Appropriations .....	683,442	22,906,031
Unreserved-Undesignated .....	<u>1,002,259</u>	<u>33,338,599</u>
<b>Total Fund Balance (Deficit) .....</b>	<b><u>2,294,223</u></b>	<b><u>63,842,756</u></b>
<b>Total Liabilities and Fund Balance .....</b>	<b><u>\$ 2,435,780</u></b>	<b><u>\$ 72,130,957</u></b>

(Concluded)

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# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)	California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 35,991</b>	<b>\$ 1,836,395</b>	<b>\$ —</b>	<b>\$ 6,627</b>
<b>ADDITIONS</b>				
Operating Income .....	—	8	—	—
Income From Investments .....	—	9,000	460	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	13,479	(2,173)	—	—
Bonds Authorized .....	—	—	1,507,000	—
Prior Year Revenue Adjustments .....	—	10	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	290	—	—
<b>Total Additions .....</b>	<b>13,479</b>	<b>7,135</b>	<b>1,507,460</b>	<b>—</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	18,800	319,542	3,087	3
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service ....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures.	(10,728)	(33,182)	—	—
<b>Total Deductions .....</b>	<b>8,072</b>	<b>286,360</b>	<b>3,087</b>	<b>3</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 41,398</b>	<b>\$ 1,557,170</b>	<b>\$ 1,504,373</b>	<b>\$ 6,624</b>

California Library Construction and Renovation Fund (0794)	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 Fund (6046)
\$ 2,595	\$ 217,112	\$ 8,112	\$ 7,139	\$ 3,002,182	\$ 10,143	\$ 681,436
—	—	—	—	414	—	—
—	1,115	3,867	1,072	4,533	—	12,607
—	—	—	—	—	—	—
—	—	—	—	150,000	—	—
—	—	—	—	—	—	—
—	—	(889)	(4)	32	—	—
—	—	—	—	—	—	—
—	280	5,617	1,677	31,000	—	210
—	<u>1,395</u>	<u>8,595</u>	<u>2,745</u>	<u>185,979</u>	—	<u>12,817</u>
—	72,965	8,821	2,763	6,159	351	100,862
—	—	—	—	153,000	—	—
—	—	—	—	—	—	—
—	(381)	—	—	70	—	(66)
—	<u>72,584</u>	<u>8,821</u>	<u>2,763</u>	<u>159,229</u>	<u>351</u>	<u>100,796</u>
\$ 2,595	\$ 145,923	\$ 7,886	\$ 7,121	\$ 3,028,932	\$ 9,792	\$ 593,457

(Continued)



# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 208,528</b>	<b>\$ 360</b>	<b>\$ 296</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	24	—	—	—
Income From Investments .....	1	430	—	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	4,090,000
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	1,477	—	—
<b>Total Additions .....</b>	<b>25</b>	<b>1,907</b>	<b>—</b>	<b>4,090,000</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	3,896	8	15	—
Transfers to Other Funds .....	—	1,907	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
<b>Total Deductions .....</b>	<b>3,896</b>	<b>1,915</b>	<b>15</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 204,657</b>	<b>\$ 352</b>	<b>\$ 281</b>	<b>\$ 4,090,000</b>

Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Economic Recovery Fund (6045)	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)
\$ 23,894	\$ 4,103,920	\$ 1,418	\$ 10,440	\$ 2,198	\$ 8,513	\$ 40,478
—	—	—	—	—	—	—
682	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>682</u>	—	—	—	—	—	—
5,104	—	33	—	3	3	6
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(379)	—	—	—	—	—	—
<u>4,725</u>	—	<u>33</u>	—	<u>3</u>	<u>3</u>	<u>6</u>
<u>\$ 19,851</u>	<u>\$ 4,103,920</u>	<u>\$ 1,385</u>	<u>\$ 10,440</u>	<u>\$ 2,195</u>	<u>\$ 8,510</u>	<u>\$ 40,472</u>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(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)	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 74,810</b>	<b>\$ 449,702</b>	<b>\$ 1,744,635</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	1,672	9,118	18,215	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	19,925,000
Prior Year Revenue Adjustments .....	247	1,497	2,122	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	235	3,150	—
<b>Total Additions .....</b>	<b>1,919</b>	<b>10,850</b>	<b>23,487</b>	<b>19,925,000</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	6,995	224,487	516,023	—
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	2,061	59,347	157,863	—
<b>Total Deductions .....</b>	<b>9,056</b>	<b>283,834</b>	<b>673,886</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 67,673</b>	<b>\$ 176,718</b>	<b>\$ 1,094,236</b>	<b>\$ 19,925,000</b>

Housing and Emergency Shelter Trust Fund						
Home Building and Rehabilitation Fund (0714)	Affordable Housing Account (6067)	Housing and Emergency Shelter Trust Fund (6037)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)
\$ 30,938	\$ —	\$ 362,223	\$ —	\$ 156	\$ 113	\$ 200
—	—	—	—	—	—	—
—	—	17,090	1,541	—	—	—
—	161,433	—	—	—	—	—
—	—	—	2,850,000	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	161,433	17,090	2,851,541	—	—	—
1,651	161,433	175,430	1,526	3	20	—
—	—	—	161,433	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,651	161,433	175,430	162,959	3	20	—
\$ 29,287	\$ —	\$ 203,883	\$ 2,688,582	\$ 153	\$ 93	\$ 200

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Passenger Rail Bond Fund of 1990 (0756)	Preservation Opportunity Fund (6039)	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1984 (0724)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 6,095</b>	<b>\$ 4,800</b>	<b>\$ 2,896</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	—	1	97	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	34,582	—	(14)
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>34,583</b>	<b>97</b>	<b>(14)</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	11	2,127	175	—
Transfers to Other Funds .....	—	37,255	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(5)	(14)
<b>Total Deductions .....</b>	<b>11</b>	<b>39,382</b>	<b>170</b>	<b>(14)</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 6,084</b>	<b>\$ 1</b>	<b>\$ 2,823</b>	<b>\$ —</b>

Safe. Clean, Reliable Water Supply Fund (Continued on next page)						
Clean Water and Water Recycling Account (Continued on next page)						
Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)	Recreation and Fish and Wildlife Enhancement Fund (0728)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)
\$ 19	\$ 6,791	\$ 41	\$ (3,481)	\$ —	\$ 137	\$ 2
—	—	—	—	—	—	—
(1)	47	—	—	—	—	96
—	—	—	20,184	(45,467)	(59)	273
—	13	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	239
<b>(1)</b>	<b>60</b>	<b>—</b>	<b>20,184</b>	<b>(45,467)</b>	<b>(59)</b>	<b>608</b>
3	472	3	31,004	—	78	611
(14)	—	—	—	(45,467)	—	—
—	—	—	—	—	—	—
—	92	—	(2,232)	—	—	(1)
<b>(11)</b>	<b>564</b>	<b>3</b>	<b>28,772</b>	<b>(45,467)</b>	<b>78</b>	<b>610</b>
<b>\$ 29</b>	<b>\$ 6,287</b>	<b>\$ 38</b>	<b>\$ (12,069)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Clean Water and Water Recycling Account (Continued from previous page)			
	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount * (0417)	Water Recycling Subaccount (0419)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 3,386</b>	<b>\$ 1,294</b>	<b>\$ —</b>	<b>\$ 51,027</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	605	—	—	1,314
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	(173)	(960)	—	(1,723)
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	757	—	—	141
<b>Total Additions .....</b>	<b>1,189</b>	<b>(960)</b>	<b>—</b>	<b>(268)</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	34	334	—	18,892
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1)	—	—	(118)
<b>Total Deductions .....</b>	<b>33</b>	<b>334</b>	<b>—</b>	<b>18,774</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 4,542</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 31,985</b>

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

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

Delta Improvement Account						
Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount * (0413)	Flood Control and Prevention Account * (0547)
\$ —	\$ —	\$ (19)	\$ —	\$ 15	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
163	—	1,440	1,604	24	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>163</b>	<b>—</b>	<b>1,440</b>	<b>1,604</b>	<b>24</b>	<b>—</b>	<b>—</b>
166	—	1,426	—	24	—	—
—	—	—	1,604	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>166</b>	<b>—</b>	<b>1,426</b>	<b>1,604</b>	<b>24</b>	<b>—</b>	<b>—</b>
<b>\$ (3)</b>	<b>\$ —</b>	<b>\$ (5)</b>	<b>\$ —</b>	<b>\$ 15</b>	<b>\$ —</b>	<b>\$ —</b>

(Continued)



# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

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

	Water Supply Reliability Account			
	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 230,344</b>	<b>\$ (6)</b>	<b>\$ (492)</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	4,360	—	365	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	140	(193)	36
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	588	—
<b>Total Additions .....</b>	<b>4,360</b>	<b>140</b>	<b>760</b>	<b>36</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	4,888	234	412	37
Transfers to Other Funds .....	21,067	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(75)	17	—
<b>Total Deductions .....</b>	<b>25,955</b>	<b>159</b>	<b>429</b>	<b>37</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 208,749</b>	<b>\$ (25)</b>	<b>\$ (161)</b>	<b>\$ (1)</b>

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

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

		Clean Water and Water Recycling Account					
Water Conservation and Groundwater Recharge Subaccount * (0446)	Water Supply Reliability Account (0444)	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)	
\$ —	\$ —	\$ 29,678	\$ 47,938	\$ 585	\$ 665	\$ —	
—	—	—	—	—	—	—	
—	—	(1)	(1)	264	—	1	
—	(16)	(14,988)	(26,070)	3,418	15	106	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	257	—	—	
—	(16)	(14,989)	(26,071)	3,939	15	107	
—	—	16,319	24,644	3,418	680	107	
—	(16)	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	(1,640)	(2,790)	—	—	—	
—	(16)	14,679	21,854	3,418	680	107	
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 10</u>	<u>\$ 13</u>	<u>\$ 1,106</u>	<u>\$ —</u>	<u>\$ —</u>	

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Flood Control Subventions Subaccount (6006)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	Floodplain Mapping Subaccount (6003)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	\$ —	\$ —	\$ (516)	\$ (6)
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	—	—	—	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	1,168	52,328	6,360	28
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>1,168</b>	<b>52,328</b>	<b>6,360</b>	<b>28</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	1,122	—	6,350	22
Transfers to Other Funds .....	—	52,328	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	46	—	7	2
<b>Total Deductions .....</b>	<b>1,168</b>	<b>52,328</b>	<b>6,357</b>	<b>24</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (513)</b>	<b>\$ (2)</b>

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

Flood Protection Account (Continued from previous page)			Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Watershed Protection Account (Continued on next page)			
State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)		Water Conservation Account (6023)	Coastal Watershed Salmon Habitat Subaccount (6018)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)	
\$ (32)	\$ (1,358)	\$ (10,594)	\$ 755,796	\$ (8,745)	\$ —	\$ 1,996	
—	—	—	—	—	—	—	
—	—	1	10,139	853	—	—	
—	—	—	—	—	—	—	
32	2,039	42,583	—	30,901	407	10	
—	—	—	—	—	—	—	
—	—	—	17	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	1,621	—	—	
<b>32</b>	<b>2,039</b>	<b>42,584</b>	<b>10,156</b>	<b>33,375</b>	<b>407</b>	<b>10</b>	
—	2,131	33,474	22,398	29,250	—	2,010	
—	—	—	99,819	—	—	—	
—	—	—	—	—	—	—	
—	(70)	126	—	(1,442)	407	(4)	
—	<b>2,061</b>	<b>33,600</b>	<b>122,217</b>	<b>27,808</b>	<b>407</b>	<b>2,006</b>	
<b>\$ —</b>	<b>\$ (1,380)</b>	<b>\$ (1,610)</b>	<b>\$ 643,735</b>	<b>\$ (3,178)</b>	<b>\$ —</b>	<b>\$ —</b>	

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

Watershed Protection Account (Continued from previous page)				
	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ (2,755)</b>	<b>\$ 1,814</b>	<b>\$ (256)</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	1	1	—	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	7,318	(83)	588	(5,245)
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>7,319</b>	<b>(82)</b>	<b>588</b>	<b>(5,245)</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	8,060	1,730	641	—
Transfers to Other Funds .....	—	—	—	(5,245)
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(3,496)	(7)	—	—
<b>Total Deductions .....</b>	<b>4,564</b>	<b>1,723</b>	<b>641</b>	<b>(5,245)</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ 9</b>	<b>\$ (309)</b>	<b>\$ —</b>

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

Watershed Protection Subaccount (6013)	Water Supply, Reliability and Infrastructure Account				Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account (6024)		
\$ 34,748	\$ (1,086)	\$ (10,389)	\$ (7,012)	\$ (4,413)	\$ —	\$ 689,162
—	—	—	—	—	—	16
1	—	—	—	—	1,466	3,445
(13,486)	7,023	21,593	12,874	45,904	—	(111)
—	—	—	—	—	5,388,000	—
—	—	—	—	—	—	14
—	—	—	—	—	—	—
—	—	—	—	—	—	65
<b>(13,485)</b>	<b>7,023</b>	<b>21,593</b>	<b>12,874</b>	<b>45,904</b>	<b>5,389,466</b>	<b>3,429</b>
23,856	8,577	24,369	10,624	—	1,559	190,798
—	—	—	—	41,491	—	—
(2,606)	(2,303)	(6,651)	—	—	—	(13,259)
<b>21,250</b>	<b>6,274</b>	<b>17,718</b>	<b>10,624</b>	<b>41,491</b>	<b>1,559</b>	<b>177,539</b>
<b>\$ 13</b>	<b>\$ (337)</b>	<b>\$ (6,514)</b>	<b>\$ (4,762)</b>	<b>\$ —</b>	<b>\$ 5,387,907</b>	<b>\$ 515,052</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund (0729)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 130,278</b>	<b>\$ 2</b>	<b>\$ 976</b>	<b>\$ 37,711</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	6,116	—	—	3,036
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	3,622
<b>Total Additions .....</b>	<b>6,116</b>	<b>—</b>	<b>—</b>	<b>6,658</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	44,084	2	28	815
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	(4)
<b>Total Deductions .....</b>	<b>44,084</b>	<b>2</b>	<b>28</b>	<b>811</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 92,310</b>	<b>\$ —</b>	<b>\$ 948</b>	<b>\$ 43,558</b>

State School Building Lease-Purchase Fund  
(Continued on next page)

State Coastal Conservancy Fund of 1984 (0730)	Bond Proceeds Account (0743)	School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)	School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)
\$ 1,209	\$ 728	\$ 4,567	\$ 6,532	\$ 7,367	\$ 5,506	\$ 13,552
—	—	—	—	—	—	—
—	64	36	43	40	68	213
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(2)	(43)	(1)	—	(11)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	64	34	—	39	68	202
3	9	(2,766)	(883)	8	(126)	1,618
—	25	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3	34	(2,766)	(883)	8	(126)	1,618
\$ 1,206	\$ 758	\$ 7,367	\$ 7,415	\$ 7,398	\$ 5,700	\$ 12,136

(Continued)



# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	State School Building Lease-Purchase Fund (Continued from previous page)			
	School Facilities Bond Act of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 4,985</b>	<b>\$ 29,246</b>	<b>\$ 27,980</b>	<b>\$ 1,892,262</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	135	553	1,972	21,551
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	(1)	61	198	(155)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	790
<b>Total Additions .....</b>	<b>134</b>	<b>614</b>	<b>2,170</b>	<b>22,186</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	2,816	2,993	(7,791)	113,847
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	97	—	86
<b>Total Deductions .....</b>	<b>2,816</b>	<b>3,090</b>	<b>(7,791)</b>	<b>113,933</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 2,303</b>	<b>\$ 26,770</b>	<b>\$ 37,941</b>	<b>\$ 1,800,515</b>

State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	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)	Water Conservation Fund of 1988 (0790)
\$ 6,813,740	\$ —	\$ —	\$ 39,006	\$ 112,365	\$ 23,773	\$ 9,178
—	—	—	—	—	—	—
56,179	9,711	5,141	435	2,550	1,552	842
—	—	—	—	—	—	—
—	7,329,000	1,580,000	—	—	—	—
—	—	—	—	—	22	(3)
—	—	—	—	—	—	—
12,185	—	—	—	—	6,152	2,328
<b>68,364</b>	<b>7,338,711</b>	<b>1,585,141</b>	<b>435</b>	<b>2,550</b>	<b>7,726</b>	<b>3,167</b>
2,472,875	210,136	114,765	2,850	39,525	9,172	3,211
—	—	—	—	—	4	—
—	—	—	—	—	—	—
—	—	—	98	—	—	—
<b>2,472,875</b>	<b>210,136</b>	<b>114,765</b>	<b>2,948</b>	<b>39,525</b>	<b>9,176</b>	<b>3,211</b>
<b>\$ 4,409,229</b>	<b>\$ 7,128,575</b>	<b>\$ 1,470,376</b>	<b>\$ 36,493</b>	<b>\$ 75,390</b>	<b>\$ 22,323</b>	<b>\$ 9,134</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
	<u>                    </u>	<u>                    </u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 2,542,648</b>	<b>\$ 26,392,234</b>
<b>ADDITIONS</b>		
Operating Income .....	3	465
Income From Investments .....	5,811	220,505
Repayment of Loans to School Districts .....	—	—
Transfers From Other Funds .....	(7,426)	499,866
Bonds Authorized .....	—	42,669,000
Prior Year Revenue Adjustments .....	—	3,124
Prior Year Surplus Adjustments .....	—	—
Other Additions .....	3,115	75,796
<b>Total Additions .....</b>	<b><u>1,503</u></b>	<b><u>43,468,756</u></b>
<b>DEDUCTIONS</b>		
Operating Expenditures and Expenses .....	252,273	5,362,523
Transfers to Other Funds .....	—	519,191
Reimbursements to General Fund for Debt Service .....	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(2,345)	136,520
<b>Total Deductions .....</b>	<b><u>249,928</u></b>	<b><u>6,018,234</u></b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b><u>\$ 2,294,223</u></b>	<b><u>\$ 63,842,756</u></b>

(Concluded)



Trust and  
Agency  
Funds —  
Federal

# Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund * (7502)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 99	\$ 30,974	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—
Amount on Deposit with U.S. Treasury .....	—	—	—
Receivables .....	—	—	—
Due From Other Funds .....	919	208,701	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Fixed Assets .....	—	700	—
Investment in General Fixed Assets .....	—	(700)	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,018</b>	<b>\$ 239,675</b>	<b>\$ —</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 357	\$ 235,018	\$ —
Due to Other Funds .....	628	4,117	—
Due to Other Governments .....	33	—	—
Advance Collections .....	—	—	—
Advances From Other Funds .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>1,018</b>	<b>239,135</b>	<b>—</b>
<b>FUND BALANCE</b>			
Unreserved-Undesignated .....	—	540	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>540</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,018</b>	<b>\$ 239,675</b>	<b>\$ —</b>

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

Federal Student Loan Reserve Fund (0783)	Federal Trust Fund			Health Care Support Fund * (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Safe Drinking Water State Revolving Fund Public Water System (7500)
	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)					
\$ 1	\$ 414,323	\$ 19	\$ —	\$ 1	\$ 87	\$ —	
30,889	—	9,775	—	319	—	—	
—	—	—	—	—	—	—	
23,526	1,813	—	—	—	—	—	
292	131,505	128	—	4	—	14	
59,960	9,623,421	—	—	—	—	—	
—	81,225	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>\$ 114,668</b>	<b>\$ 10,252,287</b>	<b>\$ 9,922</b>	<b>\$ —</b>	<b>\$ 324</b>	<b>\$ 87</b>	<b>\$ 14</b>	
\$ 31,803	\$ 4,767,691	\$ 130	\$ —	\$ —	\$ —	\$ 2	
1,914	2,918,065	—	—	—	—	12	
25,867	2,505,669	11	—	303	—	—	
—	57,965	15	—	—	—	—	
—	—	—	—	—	—	—	
—	1,194	—	—	—	—	—	
<b>59,584</b>	<b>10,250,584</b>	<b>156</b>	<b>—</b>	<b>303</b>	<b>—</b>	<b>14</b>	
55,084	1,703	9,766	—	21	87	—	
<b>55,084</b>	<b>1,703</b>	<b>9,766</b>	<b>—</b>	<b>21</b>	<b>87</b>	<b>—</b>	
<b>\$ 114,668</b>	<b>\$ 10,252,287</b>	<b>\$ 9,922</b>	<b>\$ —</b>	<b>\$ 324</b>	<b>\$ 87</b>	<b>\$ 14</b>	

(Continued)

# Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Recreational Trails Fund (0858)	Small System Technical Assistance Account (0628)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 66	\$ 19	\$ 296	\$ 4,387
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Amount on Deposit with U.S. Treasury .....	—	—	—	—
Receivables .....	—	—	—	3,338
Due From Other Funds .....	—	337	—	40,356
Due From Other Governments .....	8,308	—	—	1,514
Prepaid Expenses .....	—	—	—	10,223
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	86,273
Investment in General Fixed Assets .....	—	—	—	(86,273)
Other Assets .....	—	—	—	10
<b>Total Assets .....</b>	<b>\$ 8,374</b>	<b>\$ 356</b>	<b>\$ 296</b>	<b>\$ 59,828</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 680	\$ 205	\$ —	\$ 48,512
Due to Other Funds .....	608	151	—	2,677
Due to Other Governments .....	7,086	—	—	—
Advance Collections .....	—	—	—	—
Advances From Other Funds .....	—	—	—	7,863
Other Liabilities .....	—	—	—	693
<b>Total Liabilities .....</b>	<b>8,374</b>	<b>356</b>	<b>—</b>	<b>59,745</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	—	—	296	83
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>—</b>	<b>296</b>	<b>83</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 8,374</b>	<b>\$ 356</b>	<b>\$ 296</b>	<b>\$ 59,828</b>

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

Unemployment Fund (0871)	United States Flood Control Receipts Fund * (0874)	United States Forest Reserve Fund * (0878)	United States Grazing Fees Fund * (0882)	Water System Reliability Account (0626)	Total
\$ (51,141)	\$ —	\$ —	\$ —	\$ 72	\$ 399,203
—	—	—	—	—	40,983
3,455,035	—	—	—	—	3,455,035
91,715	—	—	—	—	120,392
55,486	—	—	—	724	438,466
15,242	—	—	—	—	9,708,445
—	—	—	—	—	91,448
—	—	—	—	—	—
—	—	—	—	—	—
4,748	—	—	—	—	91,721
(4,748)	—	—	—	—	(91,721)
—	—	—	—	—	10
<b>\$ 3,566,337</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 796</b>	<b>\$ 14,253,982</b>
\$ 58,726	\$ —	\$ —	\$ —	\$ 370	\$ 5,143,494
108,557	—	—	—	114	3,036,843
138	—	—	—	312	2,539,419
—	—	—	—	—	57,980
—	—	—	—	—	7,863
51,874	—	—	—	—	53,761
<b>219,295</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>796</b>	<b>10,839,360</b>
3,347,042	—	—	—	—	3,414,622
<b>3,347,042</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,414,622</b>
<b>\$ 3,566,337</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 796</b>	<b>\$ 14,253,982</b>

(Concluded)



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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund (7502)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 19</b>	<b>\$ 567</b>	<b>\$ —</b>
<b>ADDITIONS</b>			
Operating Income .....	—	—	—
Receipts From Federal Government .....	—	—	—
Income From Investments .....	—	—	—
Transfers From Other Funds .....	3,647	403,390	451,000
Prior Year Revenue Adjustments .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>3,647</b>	<b>403,390</b>	<b>451,000</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	3,666	423,398	451,000
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(19,981)	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>3,666</b>	<b>403,417</b>	<b>451,000</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ 540</b>	<b>\$ —</b>

Federal Student Loan Reserve Fund (0783)	Federal Trust Fund			Health Care Support Fund (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Safe Drinking Water State Revolving Fund Public Water System (7500)
	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)					
\$ 16,317	\$ —	\$ 8,553	\$ —	\$ 308	\$ 87	\$ —	
951,373	1	534	—	16	—	—	
—	41,596,613	—	—	—	—	—	
—	—	—	—	—	—	—	
—	5,070,481	—	619,928	—	—	77	
—	(1,489)	—	—	—	—	—	
—	1,136	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>951,373</b>	<b>46,666,742</b>	<b>534</b>	<b>619,928</b>	<b>16</b>	<b>—</b>	<b>77</b>	
912,606	39,902,139	8	619,928	303	—	77	
—	6,761,913	—	—	—	—	—	
—	(9,033)	—	—	—	—	—	
—	6,594	(687)	—	—	—	—	
—	3,426	—	—	—	—	—	
<b>912,606</b>	<b>46,665,039</b>	<b>(679)</b>	<b>619,928</b>	<b>303</b>	<b>—</b>	<b>77</b>	
\$ 55,084	\$ 1,703	\$ 9,766	\$ —	\$ 21	\$ 87	\$ —	

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Recreational Trails Fund (0858)	Small System Technical Assistance Account (0628)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 260</b>	<b>\$ 495</b>
<b>ADDITIONS</b>				
Operating Income .....	3,734	—	—	859
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Transfers From Other Funds .....	—	1,759	—	498,180
Prior Year Revenue Adjustments .....	—	—	—	(134)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>3,734</b>	<b>1,759</b>	<b>—</b>	<b>498,905</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	3,734	1,759	—	495,994
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	3,323
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	(36)	—
<b>Total Deductions .....</b>	<b>3,734</b>	<b>1,759</b>	<b>(36)</b>	<b>499,317</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 296</b>	<b>\$ 83</b>

Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)	United States Grazing Fees Fund (0882)	Water System Reliability Account (0626)	Total
\$ 2,689,575	\$ —	\$ —	\$ —	\$ —	\$ 2,716,181
5,198,754	312	66,141	107	—	6,221,831
—	—	—	—	—	41,596,613
127,917	—	—	—	—	127,917
4,867,381	—	—	—	1,896	11,917,739
6,914	—	—	—	—	5,291
—	68	—	—	—	1,204
—	—	—	—	—	—
<b>10,200,966</b>	<b>380</b>	<b>66,141</b>	<b>107</b>	<b>1,896</b>	<b>59,870,595</b>
4,819,647	380	66,141	107	1,896	47,702,783
4,724,190	—	—	—	—	11,486,103
(338)	—	—	—	—	(26,029)
—	—	—	—	—	5,907
—	—	—	—	—	3,390
<b>9,543,499</b>	<b>380</b>	<b>66,141</b>	<b>107</b>	<b>1,896</b>	<b>59,172,154</b>
\$ 3,347,042	\$ —	\$ —	\$ —	\$ —	\$ 3,414,622

(Concluded)

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**Public Service  
Enterprise  
Funds**

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 2	\$ 31,537	\$ 109
Deposits in Surplus Money Investment Fund .....	—	3,604	1,093,857	26,200
Receivables .....	—	—	66,768	33
Due From Other Funds .....	—	36	15,400	362
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	818	—
Inventory .....	—	—	—	—
Investments .....	—	—	946,794	—
Advances and Loans Receivable .....	—	—	7,508,834	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	866	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	200,000	—	275,000	—
Provision for Unissued Authorized Securities .....	(200,000)	—	(275,000)	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	37,345	—
<b>Total Assets .....</b>	<b>\$ —</b>	<b>\$ 3,642</b>	<b>\$ 9,702,219</b>	<b>\$ 26,704</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 1	\$ 12,799	\$ 484
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	—	—	12,459	50
Due to Other Governments .....	—	—	11,008	6,425
Accrued Interest Payable .....	—	—	135,455	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	—	—	38,045	—
Deposits .....	—	—	168,045	—
PMIA Loans Payable .....	—	—	350,000	—
Advances From Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	23,134	—
Bonds Payable .....	—	—	7,556,093	—
Other Liabilities .....	—	—	2,238	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>1</b>	<b>8,309,276</b>	<b>6,959</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	—	3,641	1,392,943	19,745
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>3,641</b>	<b>1,392,943</b>	<b>19,745</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ —</b>	<b>\$ 3,642</b>	<b>\$ 9,702,219</b>	<b>\$ 26,704</b>

California Infrastructure Guarantee Trust Fund (9328)	California National Guard Members' Farm and Home Building Fund of 1978 (0503)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Capitol Area Development Fund (0537)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)
\$ —	\$ 4	\$ 1	\$ 20,795	\$ 2	\$ 2,410	\$ 10,681
22,342	4,754	9	53,173	362	209,291	222,996
—	1	—	138,950	—	1,648	9,445
291	64	—	1,446	49	2,915	3,359
—	—	—	15,136	—	377	—
—	—	—	—	—	—	—
—	—	—	6,249	—	—	6,356
—	—	—	—	—	2,770,634	95,206
—	252	—	23,210	2,438	42,940	—
—	—	—	—	—	—	—
—	—	—	872,425	—	1,912,086	—
—	—	—	—	—	—	—
—	—	—	167,600	—	—	—
—	—	—	(167,600)	—	—	—
—	—	—	—	—	—	2,510,216
—	—	—	969,857	21	89,845	141,831
<b>\$ 22,633</b>	<b>\$ 5,075</b>	<b>\$ 10</b>	<b>\$ 2,101,241</b>	<b>\$ 2,872</b>	<b>\$ 5,032,146</b>	<b>\$ 3,000,090</b>
\$ —	\$ —	\$ —	\$ 55,632	\$ —	\$ 8,614	\$ —
—	—	—	—	—	—	—
—	—	—	13,472	—	10,930	6,509
—	—	—	82	—	2	—
—	—	—	6,785	—	884	11,609
—	—	—	—	—	—	—
—	—	—	20,100	—	275	49,021
—	1	—	791	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	634,750	2,749	(1,295)	2,701,445
—	1	—	22,051	45	—	—
—	<b>2</b>	—	<b>753,663</b>	<b>2,794</b>	<b>19,410</b>	<b>2,768,584</b>
22,633	5,073	10	1,347,578	78	5,012,736	231,506
<b>22,633</b>	<b>5,073</b>	<b>10</b>	<b>1,347,578</b>	<b>78</b>	<b>5,012,736</b>	<b>231,506</b>
<b>\$ 22,633</b>	<b>\$ 5,075</b>	<b>\$ 10</b>	<b>\$ 2,101,241</b>	<b>\$ 2,872</b>	<b>\$ 5,032,146</b>	<b>\$ 3,000,090</b>

(Continued)



# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Child Care and Development Facilities Direct Loan Fund (0472)	Child Care Facilities Revolving Fund (0620)	Chrome Plating Pollution Prevention Fund (9329)	Compensation Insurance Fund (0512)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 3	\$ 95,958	\$ 3,334	\$ (90,333)
Deposits in Surplus Money Investment Fund .....	1,847	—	—	321,602
Receivables .....	—	1,783	19	863,979
Due From Other Funds .....	24	—	1	—
Due From Other Governments .....	—	5,201	—	75,176
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	21,648,390
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	60,347	—	309,419
Investment in General Fixed Assets .....	—	(60,347)	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,874</b>	<b>\$ 102,942</b>	<b>\$ 3,354</b>	<b>\$ 23,128,233</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 7,139	\$ —	\$ 149,621
Benefits Payable .....	—	—	—	16,178,587
Due to Other Funds .....	—	—	3	—
Due to Other Governments .....	—	9,092	—	4,025
Accrued Interest Payable .....	—	—	—	—
Dividends Payable .....	—	—	—	3,100
Advance Collections .....	—	—	—	187,042
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	1,825,901
<b>Total Liabilities .....</b>	<b>—</b>	<b>16,231</b>	<b>3</b>	<b>18,348,276</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	1,874	86,711	3,351	4,779,957
<b>Total Fund Balance (Deficit) .....</b>	<b>1,874</b>	<b>86,711</b>	<b>3,351</b>	<b>4,779,957</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,874</b>	<b>\$ 102,942</b>	<b>\$ 3,354</b>	<b>\$ 23,128,233</b>

Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	Los Angeles State Building Authority Fund (0524)
\$ 717,497	\$ 1	\$ 4	\$ 168	\$ 133	\$ 1	\$ 5
2,618,564	18,991	86,813	—	207,121	175,219	26,999
7,131,398	—	785	—	1,541	230	—
35,801	2,060	1,183	—	6,697	2,270	6,611
—	—	—	—	14,818	—	—
—	—	—	—	133	—	—
—	—	—	—	—	—	—
—	60,241	550	12	—	56,409	99,823
—	—	—	—	—	—	—
—	—	534	—	1,278	831	—
—	—	(534)	—	(1,278)	—	—
—	—	—	—	495	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	323	—	—	—	—	346
<b>\$ 10,503,260</b>	<b>\$ 81,616</b>	<b>\$ 89,335</b>	<b>\$ 180</b>	<b>\$ 230,938</b>	<b>\$ 234,960</b>	<b>\$ 133,784</b>
\$ 453,020	\$ —	\$ 68,034	\$ —	\$ 164,938	\$ 266	\$ —
—	—	—	—	—	—	—
—	—	1,290	—	3,911	240	—
—	—	—	—	—	8	—
55,537	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	54	296	4
—	—	—	42	495	29	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9,994,703	68,066	—	—	—	—	106,007
—	773	1,847	—	12	138,625	1,163
<b>10,503,260</b>	<b>68,839</b>	<b>71,171</b>	<b>42</b>	<b>169,410</b>	<b>139,464</b>	<b>107,174</b>
—	12,777	18,164	138	61,528	95,496	26,610
—	<b>12,777</b>	<b>18,164</b>	<b>138</b>	<b>61,528</b>	<b>95,496</b>	<b>26,610</b>
<b>\$ 10,503,260</b>	<b>\$ 81,616</b>	<b>\$ 89,335</b>	<b>\$ 180</b>	<b>\$ 230,938</b>	<b>\$ 234,960</b>	<b>\$ 133,784</b>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Public Building Construction Fund High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 12	\$ 2	\$ 4	\$ 1
Deposits in Surplus Money Investment Fund .....	29,760	6,524	46,808	1,075
Receivables .....	—	379	298	—
Due From Other Funds .....	413	2,739	2,667	371
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	37,934	9,239	—
Advances and Loans Receivable .....	—	115,994	116,222	9,098
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	1,192	228	151
<b>Total Assets .....</b>	<b>\$ 30,185</b>	<b>\$ 164,764</b>	<b>\$ 175,466</b>	<b>\$ 10,696</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 12,594	\$ —	\$ —	\$ —
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	6	4	9,053	—
Due to Other Governments .....	—	—	—	—
Accrued Interest Payable .....	—	—	621	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	—	—	2,399	—
Deposits .....	—	36,792	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	116,463	133,380	10,464
Other Liabilities .....	—	1,380	—	138
<b>Total Liabilities .....</b>	<b>12,600</b>	<b>154,639</b>	<b>145,453</b>	<b>10,602</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	17,585	10,125	30,013	94
<b>Total Fund Balance (Deficit) .....</b>	<b>17,585</b>	<b>10,125</b>	<b>30,013</b>	<b>94</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 30,185</b>	<b>\$ 164,764</b>	<b>\$ 175,466</b>	<b>\$ 10,696</b>

Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Funds (0559,0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)
\$ 7,614	\$ 1	\$ 2	\$ 1	\$ 10,949	\$ 10,056	\$ 3,424
59,612	8,668	23,827	2,860	—	340,780	652,604
39	—	—	—	—	225,278	1,089
84,078	1,665	9,587	44	131	6,298	13,080
4,719	—	—	—	—	—	8
—	—	—	—	65	8,630	53
—	—	—	—	—	6,314	—
—	—	—	—	—	1,787,661	152,764
30	40,462	242,669	—	—	—	4,172
—	—	—	—	—	—	—
—	—	—	—	—	63,230	72,677
—	—	—	—	—	—	(72,677)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,024,929
—	387	2,926	—	—	—	—
<b>\$ 156,092</b>	<b>\$ 51,183</b>	<b>\$ 279,011</b>	<b>\$ 2,905</b>	<b>\$ 11,145</b>	<b>\$ 2,448,247</b>	<b>\$ 2,852,123</b>
\$ 28,469	\$ —	\$ —	\$ —	\$ 1,328	\$ 2,017,915	\$ 42,197
—	—	—	—	—	—	—
1,665	10	618	—	905	264,339	17,248
60,041	—	—	—	654	—	18
—	212	—	—	—	—	20,967
—	—	—	—	—	—	—
—	—	—	—	32	2,570	4,837
—	—	—	—	—	—	852
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	46,108	245,020	—	—	—	2,022,683
—	—	1,360	—	—	135,296	2,392
<b>90,175</b>	<b>46,330</b>	<b>246,998</b>	<b>—</b>	<b>2,919</b>	<b>2,420,120</b>	<b>2,111,194</b>
65,917	4,853	32,013	2,905	8,226	28,127	740,929
<b>65,917</b>	<b>4,853</b>	<b>32,013</b>	<b>2,905</b>	<b>8,226</b>	<b>28,127</b>	<b>740,929</b>
<b>\$ 156,092</b>	<b>\$ 51,183</b>	<b>\$ 279,011</b>	<b>\$ 2,905</b>	<b>\$ 11,145</b>	<b>\$ 2,448,247</b>	<b>\$ 2,852,123</b>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0987)	Unemployment Compensation Disability Fund (0588)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 12,728	\$ 488	\$ 105	\$ (127,521)
Deposits in Surplus Money Investment Fund .....	—	—	—	2,452,849
Receivables .....	30	—	—	17,407
Due From Other Funds .....	—	—	—	57,351
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	5,223
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	1,163,051	4,716
Investment in General Fixed Assets .....	—	—	(1,163,051)	(4,716)
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 12,758</b>	<b>\$ 488</b>	<b>\$ 105</b>	<b>\$ 2,405,309</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 297	\$ 77	\$ 96	\$ 6
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	—	24	—	10,452
Due to Other Governments .....	—	—	—	—
Accrued Interest Payable .....	—	—	—	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	9	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	5	—	44,773
<b>Total Liabilities .....</b>	<b>297</b>	<b>106</b>	<b>105</b>	<b>55,231</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	12,461	382	—	2,350,078
<b>Total Fund Balance (Deficit) .....</b>	<b>12,461</b>	<b>382</b>	<b>—</b>	<b>2,350,078</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 12,758</b>	<b>\$ 488</b>	<b>\$ 105</b>	<b>\$ 2,405,309</b>

Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	Total
\$ 16,965	\$ —	\$ 16,228	\$ 1	\$ 743,372
—	7,394	631,001	9,102	9,366,608
156	114	(1,682)	—	8,459,688
—	41	7,410	616	265,060
—	—	—	—	115,435
—	—	2,432	—	12,131
—	—	—	—	18,919
—	24,562	30,101	—	27,503,285
—	—	1,562,124	—	9,890,703
—	—	—	—	—
—	—	1,078	—	4,462,538
—	—	—	—	(1,302,603)
—	—	—	—	495
—	—	1,192,075	—	1,834,675
—	—	(1,192,075)	—	(1,834,675)
—	—	—	—	4,535,145
—	—	19,557	—	1,264,009
<b>\$ 17,121</b>	<b>\$ 32,111</b>	<b>\$ 2,268,249</b>	<b>\$ 9,719</b>	<b>\$ 65,334,785</b>
\$ 1,135	\$ —	\$ 11,629	\$ —	\$ 3,036,291
—	—	—	—	16,178,587
84	154	900	347	354,673
—	—	736	—	92,091
—	—	13,215	—	245,285
—	—	—	—	3,100
—	—	—	—	304,675
—	—	8,831	—	215,887
—	—	—	—	350,000
—	31,957	—	—	31,957
—	—	16,000	—	39,134
—	—	1,990,851	—	25,627,487
—	—	236	—	2,178,236
<b>1,219</b>	<b>32,111</b>	<b>2,042,398</b>	<b>347</b>	<b>48,657,403</b>
15,902	—	225,851	9,372	16,677,382
<b>15,902</b>	<b>—</b>	<b>225,851</b>	<b>9,372</b>	<b>16,677,382</b>
<b>\$ 17,121</b>	<b>\$ 32,111</b>	<b>\$ 2,268,249</b>	<b>\$ 9,719</b>	<b>\$ 65,334,785</b>

(Concluded)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 11</b>	<b>\$ 3,415</b>	<b>\$ 1,266,525</b>	<b>\$ 12,741</b>
<b>ADDITIONS</b>				
Operating Income .....	—	10,078	123,825	3,637
Income From Investments .....	—	—	493,647	—
Transfers From Other Funds .....	—	—	39,730	—
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	1,682	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	578
<b>Total Additions .....</b>	<b>—</b>	<b>10,078</b>	<b>658,884</b>	<b>4,215</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	11	9,970	167,778	(11,037)
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Interest on Bonded Debt .....	—	—	364,688	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	(118)	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	8,248
<b>Total Deductions .....</b>	<b>11</b>	<b>9,852</b>	<b>532,466</b>	<b>(2,789)</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ 3,641</b>	<b>\$ 1,392,943</b>	<b>\$ 19,745</b>

California Infrastructure Guarantee Trust Fund (9328)	California National Guard Members' Farm and Home Building Fund of 1978 (0503)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Capitol Area Development Fund (0537)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)
\$ 21,515	\$ 4,818	\$ —	\$ 1,280,255	\$ 69	\$ 5,323,642	\$ 265,846
1,118	255	13	961,468	229	307,071	227,444
—	—	—	—	—	—	—
—	—	—	5,465	—	189,612	125,154
—	—	—	—	—	—	—
—	—	—	—	—	1,828	—
—	—	—	(118,333)	—	(71,912)	(41,574)
—	—	—	—	—	—	(1,390)
<u>1,118</u>	<u>255</u>	<u>13</u>	<u>848,600</u>	<u>229</u>	<u>426,599</u>	<u>309,634</u>
—	—	3	703,247	220	548,468	292,318
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	78,030	—	189,037	51,656
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3	781,277	220	737,505	343,974
<u>\$ 22,633</u>	<u>\$ 5,073</u>	<u>\$ 10</u>	<u>\$ 1,347,578</u>	<u>\$ 78</u>	<u>\$ 5,012,736</u>	<u>\$ 231,506</u>

(Continued)



# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Child Care and Development Facilities Direct Loan Fund (0472)	Child Care Facilities Revolving Fund (0620)	Chrome Plating Pollution Prevention Fund (9329)	Compensation Insurance Fund (0512)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 1,027</b>	<b>\$ 80,807</b>	<b>\$ 3,369</b>	<b>\$ 4,244,055</b>
<b>ADDITIONS</b>				
Operating Income .....	242	—	35	2,659,407
Income From Investments .....	—	—	—	955,128
Transfers From Other Funds .....	—	—	—	—
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	61,399
Prior Year Surplus Adjustments .....	—	—	(37)	—
Other Additions .....	605	6,627	104	—
<b>Total Additions .....</b>	<b>847</b>	<b>6,627</b>	<b>102</b>	<b>3,675,934</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	4,945	120	3,140,032
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	(4,222)	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>723</b>	<b>120</b>	<b>3,140,032</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 1,874</b>	<b>\$ 86,711</b>	<b>\$ 3,351</b>	<b>\$ 4,779,957</b>

Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	Los Angeles State Building Authority Fund (0524)
\$ —	\$ 12,474	\$ 7,539	\$ 138	\$ 78,471	\$ 91,507	\$ 26,851
5,740,450	4,653	88,338	—	42,007	18,879	6,723
—	—	3,955	—	—	—	—
—	—	—	—	—	—	5,839
—	—	—	—	—	—	—
—	—	(576)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	10,792	—	—
<u>5,740,450</u>	<u>4,653</u>	<u>91,717</u>	<u>—</u>	<u>52,799</u>	<u>18,879</u>	<u>12,562</u>
5,740,450	4,350	103,016	—	51,597	14,890	6,964
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,137	—	5,839
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(21,924)	—	—	—	—
—	—	—	—	4	—	—
—	—	—	—	17,004	—	—
<u>5,740,450</u>	<u>4,350</u>	<u>81,092</u>	<u>—</u>	<u>69,742</u>	<u>14,890</u>	<u>12,803</u>
\$ —	\$ 12,777	\$ 18,164	\$ 138	\$ 61,528	\$ 95,496	\$ 26,610

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Public Building Construction Fund High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 13,589</b>	<b>\$ 8,771</b>	<b>\$ 115,996</b>	<b>\$ 18</b>
<b>ADDITIONS</b>				
Operating Income .....	4,145	6,759	23,021	671
Income From Investments .....	—	—	—	—
Transfers From Other Funds .....	7,100	—	—	—
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	(5,228)	—	—	—
<b>Total Additions .....</b>	<b>6,017</b>	<b>6,759</b>	<b>23,021</b>	<b>671</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	2,021	5,405	35,002	595
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	—	74,002	—
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>2,021</b>	<b>5,405</b>	<b>109,004</b>	<b>595</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 17,585</b>	<b>\$ 10,125</b>	<b>\$ 30,013</b>	<b>\$ 94</b>

Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Funds (0559,0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)
\$ 50,560	\$ 4,273	\$ 26,132	\$ 2,762	\$ 11,095	\$ —	\$ 1,070,199
11,385	3,319	21,461	143	206	3,342,843	264,010
—	—	—	—	—	—	9,385
(136,214)	—	616	—	1,589	—	891,601
—	—	—	—	—	—	—
—	—	—	—	—	—	774
—	—	—	—	—	—	—
3,709	—	—	—	878	—	435,428
<u>(121,120)</u>	<u>3,319</u>	<u>22,077</u>	<u>143</u>	<u>2,673</u>	<u>3,342,843</u>	<u>1,601,198</u>
(264,041)	2,739	15,580	—	3,956	2,165,914	742,669
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	616	—	1,589	1,148,802	904,260
—	—	—	—	—	—	114,487
—	—	—	—	—	—	168,810
—	—	—	—	(3)	—	242
—	—	—	—	—	—	—
127,564	—	—	—	—	—	—
<u>(136,477)</u>	<u>2,739</u>	<u>16,196</u>	<u>—</u>	<u>5,542</u>	<u>3,314,716</u>	<u>1,930,468</u>
\$ 65,917	\$ 4,853	\$ 32,013	\$ 2,905	\$ 8,226	\$ 28,127	\$ 740,929

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0987)	Unemployment Compensation Disability Fund (0588)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 3,290</b>	<b>\$ 420</b>	<b>\$ 1,115</b>	<b>\$ 2,972,104</b>
<b>ADDITIONS</b>				
Operating Income .....	22,402	158	2	3,393,764
Income From Investments .....	—	—	—	144,199
Transfers From Other Funds .....	—	—	—	—
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	10,680
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>22,402</b>	<b>158</b>	<b>2</b>	<b>3,548,643</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	13,231	196	1,117	4,173,161
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	(2,492)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>13,231</b>	<b>196</b>	<b>1,117</b>	<b>4,170,669</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 12,461</b>	<b>\$ 382</b>	<b>\$ —</b>	<b>\$ 2,350,078</b>

Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	Total
\$ 30,917	\$ (468)	\$ 223,340	\$ 8,627	\$ 17,267,815
19,348	1,713	132,462	37	17,443,721
—	—	—	458	1,606,772
—	—	1,713	5,267	1,137,472
—	—	—	—	—
—	—	—	—	75,787
—	—	—	—	(231,856)
—	—	—	—	452,103
<b>19,348</b>	<b>1,713</b>	<b>134,175</b>	<b>5,762</b>	<b>20,483,999</b>
34,363	—	126,691	5,017	17,840,958
—	—	—	—	—
—	—	—	—	—
—	1,713	4,647	—	2,461,328
—	—	—	—	479,175
—	—	—	—	168,810
—	(468)	326	—	(24,437)
—	—	—	—	4
—	—	—	—	148,594
<b>34,363</b>	<b>1,245</b>	<b>131,664</b>	<b>5,017</b>	<b>21,074,432</b>
\$ 15,902	\$ —	\$ 225,851	\$ 9,372	\$ 16,677,382

(Concluded)

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# Working Capital and Revolving Funds



# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 82,677	\$ —	\$ 313
Deposits in Surplus Money Investment Fund .....	—	1,461	—
Receivables .....	216	—	—
Due From Other Funds .....	80,320	21	—
Due From Other Governments .....	922	—	—
Prepaid Expenses .....	40,053	—	—
Inventory .....	—	—	—
Investments .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Fixed Assets .....	3,561,204	—	—
Investment in General Fixed Assets .....	(443)	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 3,764,949</b>	<b>\$ 1,482</b>	<b>\$ 313</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 29,665	\$ 347	\$ —
Due to Other Funds .....	7,880	—	—
Due to Other Governments .....	—	—	—
Accrued Interest Payable .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	3,740,140	—	—
PMIA Loans Payable .....	—	—	—
Advances From Other Funds .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Bonds Payable .....	—	—	—
Other Liabilities .....	1,922	—	—
<b>Total Liabilities .....</b>	<b>3,779,607</b>	<b>347</b>	<b>—</b>
<b>FUND BALANCE</b>			
Contributed Capital .....	—	—	—
Unreserved-Undesignated .....	(14,658)	1,135	313
<b>Total Fund Balance (Deficit) .....</b>	<b>(14,658)</b>	<b>1,135</b>	<b>313</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,764,949</b>	<b>\$ 1,482</b>	<b>\$ 313</b>

BEP Vendor Loan Interest Rate Buy-Down Fund (9727)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Department of Technology Services Revolving Fund (9730)	Donated Food Revolving Fund (0687)
\$ 1	\$ 12,976	\$ 1	\$ 10,645	\$ 1	\$ 4,516	\$ 133
113	—	—	—	6,215	38,160	221
—	—	—	—	—	1,107	21
1	—	66,288	14,230	76	82,758	18
—	—	—	—	—	842	680
—	—	—	—	—	1,899	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	4,704	28,813	342
—	—	—	—	(4,704)	—	—
—	—	—	—	—	—	—
<b>\$ 115</b>	<b>\$ 12,976</b>	<b>\$ 66,289</b>	<b>\$ 24,875</b>	<b>\$ 6,292</b>	<b>\$ 158,095</b>	<b>\$ 1,415</b>
\$ —	\$ 2,150	\$ 4,150	\$ 1,529	\$ —	\$ 22,579	\$ 73
—	—	62,139	122	455	801	1,077
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	5,941	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	5,230	—
—	—	—	—	—	—	—
—	—	—	333	—	31	3
—	<b>2,150</b>	<b>66,289</b>	<b>1,984</b>	<b>455</b>	<b>34,582</b>	<b>1,153</b>
—	—	—	—	—	—	—
115	10,826	—	22,891	5,837	123,513	262
<b>115</b>	<b>10,826</b>	<b>—</b>	<b>22,891</b>	<b>5,837</b>	<b>123,513</b>	<b>262</b>
<b>\$ 115</b>	<b>\$ 12,976</b>	<b>\$ 66,289</b>	<b>\$ 24,875</b>	<b>\$ 6,292</b>	<b>\$ 158,095</b>	<b>\$ 1,415</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Equipment Service Fund * (0608)	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 95	\$ 1
Deposits in Surplus Money Investment Fund .....	—	—	30,090
Receivables .....	—	—	—
Due From Other Funds .....	—	203	199
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Inventory .....	—	—	—
Investments .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Fixed Assets .....	—	—	—
Investment in General Fixed Assets .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ —</b>	<b>\$ 298</b>	<b>\$ 30,290</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 203	\$ 3,284
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 .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>203</b>	<b>3,284</b>
<b>FUND BALANCE</b>			
Contributed Capital .....	—	—	—
Unreserved-Undesignated .....	—	95	27,006
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>95</b>	<b>27,006</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ —</b>	<b>\$ 298</b>	<b>\$ 30,290</b>

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

Legal Services Revolving Fund (9731)	Office of Systems Integration Fund (9732)	Old Age and Survivors Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund	
					Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)
\$ —	\$ 21,073	\$ 5,859	\$ 2,909	\$ 1	\$ 40,461	\$ 3,122
12,369	—	—	—	5,823	—	26,747
75	4	—	—	—	—	1,615
9,554	95,100	—	—	76	—	12,507
—	—	—	—	—	—	451
—	13	—	—	—	—	857
—	—	—	—	—	—	50,751
—	—	—	—	—	—	—
—	62	—	—	—	—	53,629
—	(62)	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 21,998</b>	<b>\$ 116,190</b>	<b>\$ 5,859</b>	<b>\$ 2,909</b>	<b>\$ 5,900</b>	<b>\$ 40,461</b>	<b>\$ 149,679</b>
\$ 4,459	\$ 69,476	\$ —	\$ 29	\$ 498	\$ 6,575	\$ 11,940
52	62	20	43	—	1,027	298
7	—	5,839	—	—	6	—
—	—	—	—	—	—	—
—	46,652	—	—	—	—	5,692
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	19,572
<b>4,518</b>	<b>116,190</b>	<b>5,859</b>	<b>72</b>	<b>498</b>	<b>7,608</b>	<b>37,502</b>
—	—	—	—	—	—	—
17,480	—	—	2,837	5,402	32,853	112,177
<b>17,480</b>	<b>—</b>	<b>—</b>	<b>2,837</b>	<b>5,402</b>	<b>32,853</b>	<b>112,177</b>
<b>\$ 21,998</b>	<b>\$ 116,190</b>	<b>\$ 5,859</b>	<b>\$ 2,909</b>	<b>\$ 5,900</b>	<b>\$ 40,461</b>	<b>\$ 149,679</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Public Buildings Construction Fund (0660)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 196	\$ 342	\$ 1
Deposits in Surplus Money Investment Fund .....	1,186,255	—	1,390
Receivables .....	622	—	—
Due From Other Funds .....	161,887	—	18
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Inventory .....	—	—	—
Investments .....	247,449	—	—
Advances and Loans Receivable .....	6,353,618	—	—
Fixed Assets .....	676,642	—	—
Investment in General Fixed Assets .....	—	—	—
Other Assets .....	65,712	—	—
<b>Total Assets .....</b>	<b>\$ 8,692,381</b>	<b>\$ 342</b>	<b>\$ 1,409</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 18,004	\$ —	\$ —
Due to Other Funds .....	118,515	—	—
Due to Other Governments .....	—	—	—
Accrued Interest Payable .....	64,251	—	—
Advance Collections .....	19,037	—	—
Deposits .....	227,981	—	—
PMIA Loans Payable .....	1,038,573	—	—
Advances From Other Funds .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Bonds Payable .....	6,948,863	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>8,435,224</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>			
Contributed Capital .....	—	—	—
Unreserved-Undesignated .....	257,157	342	1,409
<b>Total Fund Balance (Deficit) .....</b>	<b>257,157</b>	<b>342</b>	<b>1,409</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 8,692,381</b>	<b>\$ 342</b>	<b>\$ 1,409</b>

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

Rural Health Services Account (0671)	Service Revolving Fund Purchasing Account (0666)	State Enterprise Loan Fund * (0021)	State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)	State School Facilities Fund Charter School Facilities Account of 2002 (6040)	State Water Pollution Control Revolving Fund (0617)
\$ 2	\$ 91,613	\$ —	\$ 1,167,325	\$ 39,870	\$ —	\$ 152
918	—	—	—	288	—	386,803
—	742	—	—	—	—	—
4,700	110,878	—	—	—	11	9,138
5	14,628	—	—	2,951	—	198,337
—	2,021	—	—	—	—	519
—	27,628	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	88,178	—	—	113,005	—	—
—	—	—	—	(113,005)	—	—
—	—	—	—	—	—	—
<b>\$ 5,625</b>	<b>\$ 335,688</b>	<b>\$ —</b>	<b>\$ 1,167,325</b>	<b>\$ 43,109</b>	<b>\$ 11</b>	<b>\$ 594,949</b>
\$ 130	\$ 77,052	\$ —	\$ 1,109,766	\$ 6,184	\$ 10	\$ 2,702
—	891	—	57,559	15,766	1	456
4,816	—	—	—	—	—	—
—	—	—	—	—	—	—
—	171,933	—	—	538	—	4
—	442	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	4,515	—	—	—	—	—
—	—	—	—	—	—	239,875
—	6	—	—	—	—	—
<b>4,946</b>	<b>254,839</b>	<b>—</b>	<b>1,167,325</b>	<b>22,488</b>	<b>11</b>	<b>243,037</b>
—	—	—	—	—	—	—
679	80,849	—	—	20,621	—	351,912
<b>679</b>	<b>80,849</b>	<b>—</b>	<b>—</b>	<b>20,621</b>	<b>—</b>	<b>351,912</b>
<b>\$ 5,625</b>	<b>\$ 335,688</b>	<b>\$ —</b>	<b>\$ 1,167,325</b>	<b>\$ 43,109</b>	<b>\$ 11</b>	<b>\$ 594,949</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Transportation Financing Subaccount, State Highway Account, State Transportation Fund (6801)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1,104	\$ 30,652,499	\$ 1
Deposits in Surplus Money Investment Fund .....	35,538	—	154,677
Receivables .....	8,072	—	—
Due From Other Funds .....	445	414,824	2,303
Due From Other Governments .....	95	—	—
Prepaid Expenses .....	—	—	—
Inventory .....	—	—	—
Investments .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Fixed Assets .....	—	—	558,772
Investment in General Fixed Assets .....	—	—	(558,772)
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 45,254</b>	<b>\$ 31,067,323</b>	<b>\$ 156,981</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ (122)	\$ —	\$ 64,443
Due to Other Funds .....	5,186	414,824	11,843
Due to Other Governments .....	3,295	—	—
Accrued Interest Payable .....	—	—	—
Advance Collections .....	127	—	—
Deposits .....	—	30,652,499	—
PMIA Loans Payable .....	—	—	—
Advances From Other Funds .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Bonds Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>8,486</b>	<b>31,067,323</b>	<b>76,286</b>
<b>FUND BALANCE</b>			
Contributed Capital .....	—	—	—
Unreserved-Undesignated .....	36,768	—	80,695
<b>Total Fund Balance (Deficit) .....</b>	<b>36,768</b>	<b>—</b>	<b>80,695</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 45,254</b>	<b>\$ 31,067,323</b>	<b>\$ 156,981</b>

Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ 3,244	\$ 9	\$ 32,141,142
299	—	1,887,367
15,679	—	28,153
73,762	38,929	1,178,246
—	—	218,911
4,412	—	49,774
681	—	79,060
—	—	247,449
15,799	—	6,369,417
15,321	—	5,100,672
(15,321)	—	(692,307)
—	—	65,712
<b>\$ 113,876</b>	<b>\$ 38,938</b>	<b>\$ 46,673,596</b>
\$ 10,569	\$ 547	\$ 1,446,242
6,745	38,391	744,153
—	—	13,963
—	—	64,251
1,222	—	251,146
—	—	34,621,062
—	—	1,038,573
94,517	—	94,517
—	—	9,745
—	—	7,188,738
823	—	22,690
<b>113,876</b>	<b>38,938</b>	<b>45,495,080</b>
—	—	—
—	—	1,178,516
—	—	<b>1,178,516</b>
<b>\$ 113,876</b>	<b>\$ 38,938</b>	<b>\$ 46,673,596</b>

(Concluded)



# Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ (11,721)</b>	<b>\$ 2,186</b>	<b>\$ 313</b>
<b>ADDITIONS</b>			
Operating Income .....	—	357	—
Income From Investments .....	—	—	—
Repayment of Loans to School Districts .....	—	—	—
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(72)	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>(72)</b>	<b>357</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	2,761	1,408	—
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	104	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>2,865</b>	<b>1,408</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ (14,658)</b>	<b>\$ 1,135</b>	<b>\$ 313</b>

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

BEP Vendor Loan Interest Rate Pay-Down Fund (9727)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund * (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Department of Technology Services Revolving Fund (9730)	Donated Food Revolving Fund (0687)
\$ 109	\$ 11,707	\$ —	\$ 12,058	\$ 5,214	\$ 118,178	\$ 370
—	—	—	19,249	1,208	206,840	5,060
6	—	—	—	289	1,223	—
—	—	—	—	—	—	—
—	—	—	—	700	(3,987)	—
—	—	—	—	—	—	—
—	4,869	—	—	—	—	—
<b>6</b>	<b>4,869</b>	<b>—</b>	<b>19,249</b>	<b>2,197</b>	<b>204,076</b>	<b>5,060</b>
—	—	—	6,094	1,711	198,753	5,168
—	—	—	—	—	—	—
—	—	—	2,322	(137)	(12)	—
—	—	—	—	—	—	—
—	5,750	—	—	—	—	—
<b>—</b>	<b>5,750</b>	<b>—</b>	<b>8,416</b>	<b>1,574</b>	<b>198,741</b>	<b>5,168</b>
<b>\$ 115</b>	<b>\$ 10,826</b>	<b>\$ —</b>	<b>\$ 22,891</b>	<b>\$ 5,837</b>	<b>\$ 123,513</b>	<b>\$ 262</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Equipment Service Fund (0608)	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 322,006</b>	<b>\$ 122</b>	<b>\$ 25,526</b>
<b>ADDITIONS</b>			
Operating Income .....	—	3,558	843
Income From Investments .....	—	—	—
Repayment of Loans to School Districts .....	—	—	—
Transfers From Other Funds .....	—	—	16,863
Prior Year Revenue Adjustments .....	(44,192)	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>(44,192)</b>	<b>3,558</b>	<b>17,706</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	—	3,585	16,226
Transfers to Other Funds .....	35,651	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	242,163	—	—
<b>Total Deductions .....</b>	<b>277,814</b>	<b>3,585</b>	<b>16,226</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ 95</b>	<b>\$ 27,006</b>

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

Legal Services Revolving Fund (9731)	Office of Systems Integration Fund (9732)	Old Age and Survivors Insurance Revolving Fund * (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund	
					Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)
\$ 8,363	\$ —	\$ —	\$ 1,371	\$ 5,110	\$ 29,049	\$ 112,970
99,956	154,651	—	4,321	292	12	207,445
—	—	—	—	—	—	1,101
—	—	—	—	—	—	—
—	—	—	—	—	28,634	—
(690)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>99,266</b>	<b>154,651</b>	<b>—</b>	<b>4,321</b>	<b>292</b>	<b>28,646</b>	<b>208,546</b>
90,149	154,651	—	2,855	—	24,842	209,339
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>90,149</b>	<b>154,651</b>	<b>—</b>	<b>2,855</b>	<b>—</b>	<b>24,842</b>	<b>209,339</b>
\$ 17,480	\$ —	\$ —	\$ 2,837	\$ 5,402	\$ 32,853	\$ 112,177

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Public Buildings Construction Fund (0660)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 140,094</b>	<b>\$ 342</b>	<b>\$ 1,346</b>
<b>ADDITIONS</b>			
Operating Income .....	397,049	—	70
Income From Investments .....	—	—	—
Repayment of Loans to School Districts .....	—	—	—
Transfers From Other Funds .....	966,470	—	—
Prior Year Revenue Adjustments .....	612	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,364,131</b>	<b>—</b>	<b>70</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	354,600	—	7
Transfers to Other Funds .....	892,468	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>1,247,068</b>	<b>—</b>	<b>7</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 257,157</b>	<b>\$ 342</b>	<b>\$ 1,409</b>

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

Rural Health Services Account (0671)	Service Revolving Fund Purchasing Account (0666)	State Enterprise Loan Fund (0021)	State Payroll Revolving Fund * (0675)	State School Building Aid Fund (0739)	State School Facilities Fund Charter School Facilities Account of 2002 (6040)	State Water Pollution Control Revolving Fund (0617)
\$ 2,271	\$ 76,884	\$ —	\$ —	\$ (13,080)	\$ —	\$ 306,025
4,887	861,620	—	—	28,131	—	258,165
—	—	—	—	2,033	—	—
—	—	—	—	3,911	—	—
—	—	—	—	—	454	657
—	(861)	—	—	(16)	—	—
—	—	—	—	—	—	22,850
—	—	256	—	—	—	137,132
<b>4,887</b>	<b>860,759</b>	<b>256</b>	<b>—</b>	<b>34,059</b>	<b>454</b>	<b>418,804</b>
4,331	854,105	256	—	827	454	35,288
2,148	3,185	—	—	(469)	—	—
—	(496)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	337,629
<b>6,479</b>	<b>856,794</b>	<b>256</b>	<b>—</b>	<b>358</b>	<b>454</b>	<b>372,917</b>
\$ 679	\$ 80,849	\$ —	\$ —	\$ 20,621	\$ —	\$ 351,912

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Transportation Financing Subaccount, State Highway Account, State Transportation Fund (6801)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 34,626</b>	<b>\$ —</b>	<b>\$ 106,753</b>
<b>ADDITIONS</b>			
Operating Income .....	19,116	1,561,948	12,768
Income From Investments .....	—	—	—
Repayment of Loans to School Districts .....	—	—	—
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	17	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	253	—	—
<b>Total Additions .....</b>	<b>19,369</b>	<b>1,561,965</b>	<b>12,768</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	16,674	1,881,519	38,826
Transfers to Other Funds .....	553	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(319,554)	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>17,227</b>	<b>1,561,965</b>	<b>38,826</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 36,768</b>	<b>\$ —</b>	<b>\$ 80,695</b>

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

Water Resources Revolving Fund * (0691)	Welfare Advance Fund * (0696)	Total
\$ —	\$ —	\$ 1,298,192
—	—	3,847,546
—	—	4,652
—	—	3,911
—	—	1,013,078
—	—	(48,489)
—	—	22,850
—	—	142,510
—	—	<b>4,986,058</b>
—	—	3,904,429
—	—	933,536
—	—	(317,773)
—	—	—
—	—	585,542
—	—	<b>5,105,734</b>
<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,178,516</b>

(Concluded)



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# Retirement Funds

# Nongovernmental Cost Funds Retirement Funds Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 8	\$ 167	\$ —
Deposits in Surplus Money Investment Fund .....	382	6,791	32,618
Receivables .....	—	1,151	2,442
Due From Other Funds .....	5	24	9
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Investments .....	—	3,233	255,874
Fixed Assets .....	—	—	—
Investment in General Fixed Assets .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 395</b>	<b>\$ 11,366</b>	<b>\$ 290,943</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 18	\$ 119	\$ —
Due to Other Funds .....	21	83	54
Due to Other Governments .....	—	—	—
Deposits .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Other Liabilities .....	—	1,632	190
<b>Total Liabilities .....</b>	<b>39</b>	<b>1,834</b>	<b>244</b>
<b>FUND BALANCE</b>			
Reserved for Employees' Pension Benefits .....	356	9,532	290,699
<b>Total Fund Balance .....</b>	<b>356</b>	<b>9,532</b>	<b>290,699</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 395</b>	<b>\$ 11,366</b>	<b>\$ 290,943</b>

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

Legislators Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teacher's Replacement Benefits Program Fund * (8005)	Teachers' Retirement Fund (0835)	Total
\$ 621	\$ 15,645	\$ 1	\$ —	\$ 112,942	\$ 129,384
—	201,372	1,227	—	297,702	540,092
37	36,541,664	121	—	4,268,573	40,813,988
10	74,207	—	—	4,411	78,666
—	107	—	—	—	107
—	1,340	—	—	278	1,618
141,812	310,238,819	—	—	205,690,929	516,330,667
—	397,292	—	—	1,104	398,396
—	—	—	—	—	—
—	9	—	—	—	9
<b>\$ 142,480</b>	<b>\$ 347,470,455</b>	<b>\$ 1,349</b>	<b>\$ —</b>	<b>\$ 210,375,939</b>	<b>\$ 558,292,927</b>
\$ 229	\$ 100,531,148	\$ 1,076	\$ —	\$ 37,917,165	\$ 138,449,755
39	1,883	—	—	13,680	15,760
—	—	—	—	59,894	59,894
—	1	—	—	—	1
—	427	—	—	—	427
3	156,203	—	—	558	158,586
<b>271</b>	<b>100,689,662</b>	<b>1,076</b>	<b>—</b>	<b>37,991,297</b>	<b>138,684,423</b>
142,209	246,780,793	273	—	172,384,642	419,608,504
<b>142,209</b>	<b>246,780,793</b>	<b>273</b>	<b>—</b>	<b>172,384,642</b>	<b>419,608,504</b>
<b>\$ 142,480</b>	<b>\$ 347,470,455</b>	<b>\$ 1,349</b>	<b>\$ —</b>	<b>\$ 210,375,939</b>	<b>\$ 558,292,927</b>

# Nongovernmental Cost Funds Retirement Funds Statement of Operations

**Year Ended June 30, 2007**

(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 311</b>	<b>\$ 17,886</b>	<b>\$ 218,987</b>
<b>ADDITIONS</b>			
Employers Contributions .....	—	9,410	27,062
Income From Investments .....	(1)	1,186	35,424
Members Contributions .....	—	9,768	11,647
Transfers From Other Funds .....	—	123,049	—
Prior Year Revenue Adjustments .....	—	(7)	—
Prior Year Surplus Adjustments .....	—	—	13
Other Additions .....	107	—	3
<b>Total Additions .....</b>	<b>106</b>	<b>143,406</b>	<b>74,149</b>
<b>DEDUCTIONS</b>			
Benefits .....	—	—	—
Administrative Expenses .....	61	701	451
Members Contributions Refunded .....	—	—	981
Retirement Benefits Paid .....	—	151,059	1,005
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>61</b>	<b>151,760</b>	<b>2,437</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 356</b>	<b>\$ 9,532</b>	<b>\$ 290,699</b>

Legislators Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teacher's Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 133,632	\$ 210,426,400	\$ 108	\$ —	\$ 144,218,518	\$ 355,015,842
—	6,447,224	2,210	513	3,370,115	9,856,534
16,526	36,187,515	12	—	29,840,228	66,080,890
129	3,262,699	—	—	2,334,954	5,619,197
—	—	—	—	210	123,259
—	—	—	—	—	(7)
—	—	—	—	—	13
3	4,993,438	—	—	—	4,993,551
<b>16,658</b>	<b>50,890,876</b>	<b>2,222</b>	<b>513</b>	<b>35,545,507</b>	<b>86,673,437</b>
—	—	—	—	—	—
323	5,596,038	—	6	99,708	5,697,288
—	181,574	—	—	106,153	288,708
7,758	10,006,385	2,057	507	7,167,918	17,336,689
—	—	—	—	—	—
—	(1,247,514)	—	—	5,604	(1,241,910)
—	—	—	—	—	—
—	—	—	—	—	—
<b>8,081</b>	<b>14,536,483</b>	<b>2,057</b>	<b>513</b>	<b>7,379,383</b>	<b>22,080,775</b>
\$ 142,209	\$ 246,780,793	\$ 273	\$ —	\$ 172,384,642	\$ 419,608,504

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Trust and  
Agency Funds —  
Other



# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund (8009)	Annuitants' Health Care Coverage Fund (0833)	Asbestos Abatement Fund (0973)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 3,152	\$ 27	\$ 1	\$ 197
Deposits in Surplus Money Investment Fund .....	—	—	5,468	—
Receivables .....	—	—	—	—
Due From Other Funds .....	1,600	—	—	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	5,971	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$ 4,752</b>	<b>\$ 27</b>	<b>\$ 11,440</b>	<b>\$ 197</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	—	—
Due to Other Governments .....	4,752	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	27	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities</b> .....	<b>4,752</b>	<b>27</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	—	—	11,440	197
<b>Total Fund Balance (Deficit)</b> .....	<b>—</b>	<b>—</b>	<b>11,440</b>	<b>197</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 4,752</b>	<b>\$ 27</b>	<b>\$ 11,440</b>	<b>\$ 197</b>



# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Economic Development Grant and Loan Fund Petroleum Financing Collection Account (8028)	California Farmland Conservancy Program Fund (0867)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 214	\$ 4	\$ 2	\$ —
Deposits in Surplus Money Investment Fund .....	—	250	277	1,042
Receivables .....	—	—	—	—
Due From Other Funds .....	—	13	3	14
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 214</b>	<b>\$ 267</b>	<b>\$ 282</b>	<b>\$ 1,056</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	16	—	—
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	254	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>270</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	214	(3)	282	1,056
<b>Total Fund Balance (Deficit) .....</b>	<b>214</b>	<b>(3)</b>	<b>282</b>	<b>1,056</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 214</b>	<b>\$ 267</b>	<b>\$ 282</b>	<b>\$ 1,056</b>

California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Loan Insurance Fund (0916)	California Housing Trust Fund (0843)	California Missions Foundation Fund (8017)	California Military Family Relief Fund (8022)
\$ 316	\$ 7	\$ 2	\$ 10	\$ —	\$ 4	\$ 694
—	496	49,287	68,949	62	—	—
—	—	2,739	1,546	—	—	—
8	5	741	943	1	—	—
—	—	—	—	—	—	—
—	—	—	55	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2	47	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	453	—	—	—
<b>\$ 324</b>	<b>\$ 508</b>	<b>\$ 52,771</b>	<b>\$ 72,003</b>	<b>\$ 63</b>	<b>\$ 4</b>	<b>\$ 694</b>
\$ —	\$ 16	\$ 15,358	\$ 1,845	\$ —	\$ —	\$ 117
—	—	6	428	—	—	—
—	—	—	—	—	—	—
—	—	—	347	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	142	—	—	—	—
—	<b>16</b>	<b>15,506</b>	<b>2,620</b>	—	—	<b>117</b>
—	—	—	—	—	—	—
324	492	37,265	69,383	63	4	577
<b>324</b>	<b>492</b>	<b>37,265</b>	<b>69,383</b>	<b>63</b>	<b>4</b>	<b>577</b>
<b>\$ 324</b>	<b>\$ 508</b>	<b>\$ 52,771</b>	<b>\$ 72,003</b>	<b>\$ 63</b>	<b>\$ 4</b>	<b>\$ 694</b>

(Continued)

# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Prostate Cancer Research Fund (8025)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 171	\$ —	\$ 229
Deposits in Surplus Money Investment Fund .....	4,974	—	42	—
Receivables .....	—	—	—	—
Due From Other Funds .....	103	—	1	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$ 5,078</b>	<b>\$ 171</b>	<b>\$ 43</b>	<b>\$ 229</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 652	\$ —	\$ —	\$ —
Due to Other Funds .....	98	—	—	—
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities</b> .....	<b>750</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	4,328	171	43	229
<b>Total Fund Balance (Deficit)</b> .....	<b>4,328</b>	<b>171</b>	<b>43</b>	<b>229</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 5,078</b>	<b>\$ 171</b>	<b>\$ 43</b>	<b>\$ 229</b>



# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	California State University and Colleges Special Projects Fund (0947)	California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 534	\$ —	\$ 26,518	\$ 1
Deposits in Surplus Money Investment Fund .....	3,877	20,542	58,118	56
Receivables .....	—	2	194,632	—
Due From Other Funds .....	—	5,648	28,005	1
Due From Other Governments .....	—	—	3,676	—
Prepaid Expenses .....	—	—	4,304	—
Inventory .....	—	—	—	—
Investments .....	476	8	1,492,825	—
Advances and Loans Receivable .....	—	—	166,109	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	23,338	—
Provision for Long-Term Obligations .....	—	—	348,295	—
Other Assets .....	—	—	769	—
<b>Total Assets .....</b>	<b>\$ 4,887</b>	<b>\$ 26,200</b>	<b>\$ 2,346,589</b>	<b>\$ 58</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 279	\$ 42	\$ 97,084	\$ —
Due to Other Funds .....	19	12	2,042	—
Due to Other Governments .....	—	—	1,237	—
Advance Collections .....	—	—	276,986	—
Deposits .....	—	—	9,910	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	308	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	1,051	—	196,340	—
Bonds Payable .....	—	—	392,950	—
Other Liabilities .....	—	—	141,157	—
<b>Total Liabilities .....</b>	<b>1,349</b>	<b>54</b>	<b>1,118,014</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	3,538	26,146	1,228,575	58
<b>Total Fund Balance (Deficit) .....</b>	<b>3,538</b>	<b>26,146</b>	<b>1,228,575</b>	<b>58</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 4,887</b>	<b>\$ 26,200</b>	<b>\$ 2,346,589</b>	<b>\$ 58</b>

California Veterans Memorial Registry Fund (0621)	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account Fair and Exposition Fund (0881)	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Welfare Services Program Improvement Fund (8023)
\$ 1	\$ 746	\$ 2,030	\$ —	\$ 1	\$ 20,024	\$ 624
23	—	—	300	6,951	85,357	—
—	—	—	—	—	8,120	—
—	—	—	4	63,214	1,162	—
—	—	—	—	—	5,551	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>24</b>	<b>746</b>	<b>2,030</b>	<b>304</b>	<b>70,166</b>	<b>120,214</b>	<b>624</b>
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ 7,898	\$ 375
—	—	—	—	62,139	44,803	41
—	746	—	—	8,393	9,311	9
—	—	—	—	—	—	—
—	—	—	—	—	53,775	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1</b>	<b>746</b>	<b>—</b>	<b>—</b>	<b>70,532</b>	<b>115,787</b>	<b>425</b>
—	—	—	—	—	—	—
23	—	2,030	304	(366)	4,427	199
<b>23</b>	<b>—</b>	<b>2,030</b>	<b>304</b>	<b>(366)</b>	<b>4,427</b>	<b>199</b>
<b>24</b>	<b>746</b>	<b>2,030</b>	<b>304</b>	<b>70,166</b>	<b>120,214</b>	<b>624</b>

(Continued)



# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 59	\$ —	\$ 723	\$ 1
Deposits in Surplus Money Investment Fund .....	7,724	5,057	—	220,640
Receivables .....	—	—	—	—
Due From Other Funds .....	101	66	—	2,931
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 7,884</b>	<b>\$ 5,123</b>	<b>\$ 723</b>	<b>\$ 223,572</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 665	\$ —	\$ —	\$ —
Due to Other Funds .....	25	—	—	953
Due to Other Governments .....	356	—	—	1,979
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	220,640
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>1,046</b>	<b>—</b>	<b>—</b>	<b>223,572</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	6,838	5,123	723	—
<b>Total Fund Balance (Deficit) .....</b>	<b>6,838</b>	<b>5,123</b>	<b>723</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 7,884</b>	<b>\$ 5,123</b>	<b>\$ 723</b>	<b>\$ 223,572</b>



# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Distressed Hospital Fund (8033)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ —	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund .....	14,489	1,809	5,795	9,942
Receivables .....	—	180	3	—
Due From Other Funds .....	184	22	75	88,075
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	7	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 14,674</b>	<b>\$ 2,011</b>	<b>\$ 5,881</b>	<b>\$ 98,019</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 737	\$ 85,063
Due to Other Funds .....	—	—	7	140
Due to Other Governments .....	—	1,918	—	8,247
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	103	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>1,918</b>	<b>847</b>	<b>93,450</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	14,674	93	5,034	4,569
<b>Total Fund Balance (Deficit) .....</b>	<b>14,674</b>	<b>93</b>	<b>5,034</b>	<b>4,569</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 14,674</b>	<b>\$ 2,011</b>	<b>\$ 5,881</b>	<b>\$ 98,019</b>



# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Health Professions Education Fund			
	Health Care Deposit Fund (0912)	Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)	Healthy Families Fund (0555)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ —	\$ —	\$ 8,627
Deposits in Surplus Money Investment Fund .....	—	2,644	4,018	—
Receivables .....	—	—	1	260
Due From Other Funds .....	—	37	53	81,544
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	29,470	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 29,471</b>	<b>\$ 2,681</b>	<b>\$ 4,072</b>	<b>\$ 90,431</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 1,738	\$ 840	\$ 3,003	\$ 81,804
Due to Other Funds .....	21,435	78	9	—
Due to Other Governments .....	6,298	—	—	—
Advance Collections .....	—	755	115	1,618
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>29,471</b>	<b>1,673</b>	<b>3,127</b>	<b>83,422</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	—	1,008	945	7,009
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>1,008</b>	<b>945</b>	<b>7,009</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 29,471</b>	<b>\$ 2,681</b>	<b>\$ 4,072</b>	<b>\$ 90,431</b>

High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
\$ 9,090	\$ 2	\$ 693	\$ 23	\$ 298	\$ 9,832	\$ 1,639
—	4,389	47,157	—	28,323	—	13,179
—	6,052	97	—	2,303	110	14
15	9	740,328	—	457	—	1,778
—	—	—	—	—	—	—
—	—	—	—	—	—	5
—	—	—	—	—	—	3,682
—	—	—	—	—	—	—
—	47,291	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,543
—	—	—	—	—	—	(2,543)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 9,105</b>	<b>\$ 57,743</b>	<b>\$ 788,275</b>	<b>\$ 23</b>	<b>\$ 31,381</b>	<b>\$ 9,942</b>	<b>\$ 20,297</b>
\$ 732	\$ —	\$ 724,158	\$ —	\$ 19,250	\$ 501	\$ 2,555
31	—	5,604	—	5	469	1,045
5,209	—	19,944	—	—	—	—
—	—	—	—	—	—	525
—	—	—	—	—	7,306	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	7	—	—	—	19
<b>5,972</b>	<b>—</b>	<b>749,713</b>	<b>—</b>	<b>19,255</b>	<b>8,276</b>	<b>4,144</b>
—	—	—	—	—	—	—
3,133	57,743	38,562	23	12,126	1,666	16,153
<b>3,133</b>	<b>57,743</b>	<b>38,562</b>	<b>23</b>	<b>12,126</b>	<b>1,666</b>	<b>16,153</b>
<b>\$ 9,105</b>	<b>\$ 57,743</b>	<b>\$ 788,275</b>	<b>\$ 23</b>	<b>\$ 31,381</b>	<b>\$ 9,942</b>	<b>\$ 20,297</b>

(Continued)

# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)	Lighting Device Fund * (0850)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 6,372	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	32,103	105	—
Receivables .....	2,612	—	—	—
Due From Other Funds .....	68,610	1,362	2	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 77,594</b>	<b>\$ 33,465</b>	<b>\$ 107</b>	<b>\$ —</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 41,612	\$ 8,054	\$ —	\$ —
Due to Other Funds .....	93	28	—	—
Due to Other Governments .....	31,452	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>73,157</b>	<b>8,082</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	4,437	25,383	107	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4,437</b>	<b>25,383</b>	<b>107</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 77,594</b>	<b>\$ 33,465</b>	<b>\$ 107</b>	<b>\$ —</b>

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





# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Mental Health Facilities Fund (Continued from previous page)	Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	Non-Treasury Trust Funds (0990)
	State Hospital Account (0872)			
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1	\$ 1	\$ 2,854,252
Deposits in Surplus Money Investment Fund .....	34,690	8,627	47,557	—
Receivables .....	—	—	—	26,825
Due From Other Funds .....	437	98	623	326
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	21
Investments .....	—	—	—	2,889,963
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	155
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	41,432,538
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$ 35,127</b>	<b>\$ 8,726</b>	<b>\$ 48,181</b>	<b>\$ 47,204,080</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ 12,664
Due to Other Funds .....	—	—	—	2,097
Due to Other Governments .....	—	—	—	6
Advance Collections .....	—	—	—	32,492
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	2,543,008
<b>Total Liabilities</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,590,267</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	44,613,813
Unreserved-Undesignated .....	35,127	8,726	48,181	—
<b>Total Fund Balance (Deficit)</b> .....	<b>35,127</b>	<b>8,726</b>	<b>48,181</b>	<b>44,613,813</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 35,127</b>	<b>\$ 8,726</b>	<b>\$ 48,181</b>	<b>\$ 47,204,080</b>

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

Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
\$ 1	\$ 3,042	\$ 2,000	\$ —	\$ 1	\$ 60	\$ 1
—	—	138,875	—	567	19,523	35,979
—	—	—	—	—	—	4
—	—	1,776	—	7	250	498
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1</b>	<b>\$ 3,042</b>	<b>\$ 142,651</b>	<b>\$ —</b>	<b>\$ 575</b>	<b>\$ 19,833</b>	<b>\$ 36,483</b>
\$ —	\$ 48	\$ —	\$ —	\$ 1	\$ 4,454	\$ 696
—	—	—	—	—	61	15
—	—	—	—	—	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	178
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	325
<b>—</b>	<b>48</b>	<b>—</b>	<b>—</b>	<b>1</b>	<b>4,515</b>	<b>1,218</b>
—	—	—	—	—	—	—
1	2,994	142,651	—	574	15,318	35,265
<b>1</b>	<b>2,994</b>	<b>142,651</b>	<b>—</b>	<b>574</b>	<b>15,318</b>	<b>35,265</b>
<b>\$ 1</b>	<b>\$ 3,042</b>	<b>\$ 142,651</b>	<b>\$ —</b>	<b>\$ 575</b>	<b>\$ 19,833</b>	<b>\$ 36,483</b>

(Continued)

# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Predevelopment Loan Fund (0980)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 2	\$ 14,087	\$ 32
Deposits in Surplus Money Investment Fund .....	4,115	—	240,379	225,221
Receivables .....	—	—	136,637	18,326
Due From Other Funds .....	62	—	—	50,255
Due From Other Governments .....	—	—	10,811	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	5,484	352,598
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 4,177</b>	<b>\$ 2</b>	<b>\$ 407,398</b>	<b>\$ 646,432</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 2,429	\$ —	\$ 318,111	\$ 193,015
Due to Other Funds .....	39	—	2,600	727
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	1,648	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	73,426	—
<b>Total Liabilities .....</b>	<b>2,468</b>	<b>—</b>	<b>395,785</b>	<b>193,742</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	1,709	2	11,613	452,690
<b>Total Fund Balance (Deficit) .....</b>	<b>1,709</b>	<b>2</b>	<b>11,613</b>	<b>452,690</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 4,177</b>	<b>\$ 2</b>	<b>\$ 407,398</b>	<b>\$ 646,432</b>

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



# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 3	\$ 1	\$ 19,198	\$ 215
Deposits in Surplus Money Investment Fund .....	—	22,852	—	—
Receivables .....	—	—	—	5
Due From Other Funds .....	—	1,902	—	2,705
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	143,440	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	14,990
Investment in General Fixed Assets .....	—	—	—	(14,990)
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	1,211	—	—
<b>Total Assets .....</b>	<b>\$ 3</b>	<b>\$ 169,406</b>	<b>\$ 19,198</b>	<b>\$ 2,925</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 266	\$ 2,734
Due to Other Funds .....	—	—	117	—
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	155,876	—	—
Other Liabilities .....	—	1,243	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>157,119</b>	<b>383</b>	<b>2,734</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	3	12,287	18,815	191
<b>Total Fund Balance (Deficit) .....</b>	<b>3</b>	<b>12,287</b>	<b>18,815</b>	<b>191</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3</b>	<b>\$ 169,406</b>	<b>\$ 19,198</b>	<b>\$ 2,925</b>

Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)
\$ —	\$ 1	\$ —	\$ —	\$ —	\$ 230,608	\$ —
2,792	216,618	2,003	26	6,556	1,063,317	7,093
197	288	—	—	177	638,451	—
34	2,890	260,454	1	119	280,001	89
—	5,513	—	—	—	44,211	—
—	—	—	—	—	—	—
—	—	—	—	—	28	—
—	—	—	—	—	—	—
—	13	—	—	—	25	—
—	(13)	—	—	—	(25)	—
—	—	—	—	—	11	—
—	—	—	—	—	—	—
<b>\$ 3,023</b>	<b>\$ 225,310</b>	<b>\$ 262,457</b>	<b>\$ 27</b>	<b>\$ 6,852</b>	<b>\$ 2,256,627</b>	<b>\$ 7,182</b>
\$ 217	\$ —	\$ 29,021	\$ —	\$ 1,410	\$ 7,534	\$ 112
65	11,578	156,814	—	60	925,421	286
—	—	74,563	—	—	71,795	687
—	—	—	—	—	12,038	—
—	—	—	—	—	223,824	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
56	130	—	—	—	14	—
<b>338</b>	<b>11,708</b>	<b>260,398</b>	<b>—</b>	<b>1,470</b>	<b>1,240,626</b>	<b>1,085</b>
—	—	—	—	—	—	—
2,685	213,602	2,059	27	5,382	1,016,001	6,097
<b>2,685</b>	<b>213,602</b>	<b>2,059</b>	<b>27</b>	<b>5,382</b>	<b>1,016,001</b>	<b>6,097</b>
<b>\$ 3,023</b>	<b>\$ 225,310</b>	<b>\$ 262,457</b>	<b>\$ 27</b>	<b>\$ 6,852</b>	<b>\$ 2,256,627</b>	<b>\$ 7,182</b>

(Continued)

# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 577	\$ 18,648	\$ 77	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	12,490	4,567
Receivables .....	—	—	25	4,221
Due From Other Funds .....	—	1	166	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	326,913
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	168	—	—
Investment in General Fixed Assets .....	—	(168)	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 577</b>	<b>\$ 18,649</b>	<b>\$ 12,758</b>	<b>\$ 335,701</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 1,107	\$ 14	\$ 323
Due to Other Funds .....	—	86	96	—
Due to Other Governments .....	—	17,456	630	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>18,649</b>	<b>740</b>	<b>323</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	577	—	12,018	335,378
<b>Total Fund Balance (Deficit) .....</b>	<b>577</b>	<b>—</b>	<b>12,018</b>	<b>335,378</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 577</b>	<b>\$ 18,649</b>	<b>\$ 12,758</b>	<b>\$ 335,701</b>

State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)
\$ —	\$ 20,152	\$ 5,468	\$ 1	\$ —	\$ 936	\$ 115
—	—	—	3,329	7,067	19,584	5,222
31,608	—	—	—	—	8,522	—
—	5,943	—	43	92	1,525	65
—	624	—	—	—	10,430	—
—	—	—	—	—	67	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	4,426	—
—	—	—	—	—	(4,426)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 31,608</b>	<b>\$ 26,719</b>	<b>\$ 5,468</b>	<b>\$ 3,373</b>	<b>\$ 7,159</b>	<b>\$ 41,064</b>	<b>\$ 5,402</b>
\$ —	\$ 14,628	\$ —	\$ —	\$ —	\$ 17,813	\$ 740
31,608	9	—	—	—	3,368	237
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	711	10
<b>31,608</b>	<b>14,637</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>21,892</b>	<b>987</b>
—	—	—	—	—	—	—
—	12,082	5,468	3,373	7,159	19,172	4,415
—	<b>12,082</b>	<b>5,468</b>	<b>3,373</b>	<b>7,159</b>	<b>19,172</b>	<b>4,415</b>
<b>\$ 31,608</b>	<b>\$ 26,719</b>	<b>\$ 5,468</b>	<b>\$ 3,373</b>	<b>\$ 7,159</b>	<b>\$ 41,064</b>	<b>\$ 5,402</b>

(Continued)



# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Superfund Bond Trust Fund * (0826)	Supplemental Contributions Program Fund (0259)	Teachers' Health Benefits Fund (8001)	Teachers' Retirement Program Development Fund (8046)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1	\$ 3	\$ 200
Deposits in Surplus Money Investment Fund .....	—	458	2,197	—
Receivables .....	—	31	1,519	—
Due From Other Funds .....	—	—	72	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	22,880	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ —</b>	<b>\$ 23,370</b>	<b>\$ 3,791</b>	<b>\$ 200</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 3	\$ —	\$ —
Due to Other Funds .....	—	—	9	202
Due to Other Governments .....	—	—	1	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	29	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>32</b>	<b>10</b>	<b>202</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	—	23,338	3,781	(2)
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>23,338</b>	<b>3,781</b>	<b>(2)</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ —</b>	<b>\$ 23,370</b>	<b>\$ 3,791</b>	<b>\$ 200</b>

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

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

Timber Tax Fund (0965)	Tobacco Asset Sales Revenue Fund (6050)	Unallocated General Obligation Bond Commercial Paper Fund * (0656)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Veteran's Quality of Life Fund (8037)	Voluntary Alliance Uniting Employers Fund ** (0957)
\$ 12	\$ 1	\$ —	\$ 38,303	\$ 431	\$ 272	\$ —
90	660,962	—	—	2,596	—	—
3,650	—	—	—	2	—	—
255	12,580	—	49,053	34	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 4,007</b>	<b>\$ 673,543</b>	<b>\$ —</b>	<b>\$ 87,356</b>	<b>\$ 3,063</b>	<b>\$ 272</b>	<b>\$ —</b>
\$ —	\$ —	\$ —	\$ 60	\$ 11	\$ —	\$ —
1	—	—	—	124	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	53	—	—
<b>1</b>	<b>—</b>	<b>—</b>	<b>60</b>	<b>188</b>	<b>—</b>	<b>—</b>
—	—	—	—	—	—	—
4,006	673,543	—	87,296	2,875	272	—
<b>4,006</b>	<b>673,543</b>	<b>—</b>	<b>87,296</b>	<b>2,875</b>	<b>272</b>	<b>—</b>
<b>\$ 4,007</b>	<b>\$ 673,543</b>	<b>\$ —</b>	<b>\$ 87,356</b>	<b>\$ 3,063</b>	<b>\$ 272</b>	<b>\$ —</b>

(Continued)

# Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

**June 30, 2007**  
(Amounts in thousands)

	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 100	\$ 3	\$ 24,557,073
Deposits in Surplus Money Investment Fund .....	—	17,467	3,999,868
Receivables .....	70	51,822	1,145,194
Due From Other Funds .....	6	208	2,748,321
Due From Other Governments .....	—	—	84,734
Prepaid Expenses .....	—	—	33,902
Inventory .....	—	—	3,703
Investments .....	3,540	—	20,251,690
Advances and Loans Receivable .....	—	—	356,840
Interfund Loans Receivable .....	—	—	—
Fixed Assets .....	—	—	22,377
Investment in General Fixed Assets .....	—	—	(22,165)
Securities and Other Property Held in Trust .....	—	—	41,455,887
Provision for Long-Term Obligations .....	—	—	348,295
Other Assets .....	—	—	2,433
<b>Total Assets .....</b>	<b>\$ 3,716</b>	<b>\$ 69,500</b>	<b>\$ 94,988,152</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 36,479	\$ 1,824,403
Due to Other Funds .....	14	6	1,284,098
Due to Other Governments .....	—	—	1,485,071
Advance Collections .....	—	—	327,512
Deposits .....	—	—	515,660
PMIA Loans Payable .....	—	—	—
Advances From Other Funds .....	—	—	308
Interfund Loans Payable .....	—	—	—
Contracts and Notes Payable .....	—	—	197,391
Bonds Payable .....	—	—	548,826
Other Liabilities .....	—	—	4,005,629
<b>Total Liabilities .....</b>	<b>14</b>	<b>36,485</b>	<b>10,188,898</b>
<b>FUND BALANCE</b>			
Reserved for Deposits .....	—	—	44,613,813
Unreserved-Undesignated .....	3,702	33,015	40,185,441
<b>Total Fund Balance (Deficit) .....</b>	<b>3,702</b>	<b>33,015</b>	<b>84,799,254</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,716</b>	<b>\$ 69,500</b>	<b>\$ 94,988,152</b>

(Concluded)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund * (8009)	Annuitants' Health Care Coverage Fund (0833)	Asbestos Abatement Fund (0973)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	\$ —	\$ —	\$ —	\$ 197
<b>ADDITIONS</b>				
Operating Income .....	18,324	—	—	—
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	(29)	—
Receipts From Depositors .....	—	—	11,469	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>18,324</b>	<b>—</b>	<b>11,440</b>	<b>—</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	23,079	—	—	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	(4,755)	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>18,324</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 11,440</b>	<b>\$ 197</b>

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

Asthma and Lung Disease Research Fund (8003)	Audit Repayment Trust Fund (0816)	Bay Fill Clean-up and Abatement Fund (0914)	Birth Defects Research Fund (0919)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)
\$ 280	\$ 449	\$ 712	\$ 2	\$ 2,299	\$ 1,736	\$ 764
—	—	118	—	101	476	573
—	—	—	—	—	—	—
—	570	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,000	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	570	118	—	2,101	476	573
2	51	50	—	3,351	565	480
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(98)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	51	50	—	3,351	565	382
\$ 278	\$ 968	\$ 780	\$ 2	\$ 1,049	\$ 1,647	\$ 955

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Economic Development Grant and Loan Fund Petroleum Financing Collection Account (8028)	California Farmland Conservancy Program Fund (0867)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 93</b>	<b>\$ 217</b>	<b>\$ 171</b>	<b>\$ 1,004</b>
<b>ADDITIONS</b>				
Operating Income .....	2	38	111	52
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	121	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>123</b>	<b>38</b>	<b>111</b>	<b>52</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	2	10	—	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	(5)	—	—
Prior Year Surplus Adjustments .....	—	253	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>2</b>	<b>258</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 214</b>	<b>\$ (3)</b>	<b>\$ 282</b>	<b>\$ 1,056</b>

California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Loan Insurance Fund (0916)	California Housing Trust Fund (0843)	California Missions Foundation Fund (8017)	California Military Family Relief Fund (8022)
\$ 296	\$ 375	\$ 73,022	\$ 61,552	\$ 60	\$ 298	\$ 469
621	272	5,210	17,442	3	—	5
—	—	—	—	—	—	—
—	—	—	3,294	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	249
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3,142	—	—	—	—
<b>621</b>	<b>272</b>	<b>8,352</b>	<b>20,736</b>	<b>3</b>	<b>—</b>	<b>254</b>
593	155	42,653	12,905	—	294	146
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,456	—	—	—	—
<b>593</b>	<b>155</b>	<b>44,109</b>	<b>12,905</b>	<b>—</b>	<b>294</b>	<b>146</b>
<b>\$ 324</b>	<b>\$ 492</b>	<b>\$ 37,265</b>	<b>\$ 69,383</b>	<b>\$ 63</b>	<b>\$ 4</b>	<b>\$ 577</b>

(Continued)



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

**Year Ended June 30, 2007**

(Amounts in thousands)

	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Prostate Cancer Research Fund (8025)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 3,228</b>	<b>\$ 176</b>	<b>\$ 29</b>	<b>\$ 374</b>
<b>ADDITIONS</b>				
Operating Income .....	1,831	170	14	1
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	250	—	—	37
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>2,081</b>	<b>170</b>	<b>14</b>	<b>38</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	981	175	—	183
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>981</b>	<b>175</b>	<b>—</b>	<b>183</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 4,328</b>	<b>\$ 171</b>	<b>\$ 43</b>	<b>\$ 229</b>

California Public School Library Protection Fund (0975)	California Sea Otter Fund (8047)	California Seniors Special Fund (0886)	California Sexual Violence Victim Services Fund (8035)	California State Lottery Education Fund (0814)	California State Lottery Education Fund— California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)
\$ 18	\$ —	\$ 140	\$ 173	\$ 9,785	\$ 347	\$ 45
—	—	57	4	393	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	205	—	177	1,191,996	213	—
—	—	—	—	112	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	205	57	181	1,192,501	213	3
17	—	61	4	1,149,667	280	—
—	—	—	—	—	—	—
—	—	—	—	42,779	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
17	—	61	4	1,192,446	280	—
\$ 1	\$ 205	\$ 136	\$ 350	\$ 9,840	\$ 280	\$ 48

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	California State University and Colleges Special Projects Fund (0947)	California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 31,130</b>	<b>\$ 31,416</b>	<b>\$ 656,811</b>	<b>\$ 71</b>
<b>ADDITIONS</b>				
Operating Income .....	3,682	232	2,631,248	4
Receipts From Federal Government .....	4,111	—	923,327	—
Income From Investments .....	39	—	78,339	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	12,734	521,707	828,187	—
Prior Year Revenue Adjustments .....	—	1,024	32,368	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>20,566</b>	<b>522,963</b>	<b>4,493,469</b>	<b>4</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	16,679	2,100	3,130,098	17
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	29,087	526,133	752,016	—
Adjustments to Prior Year Appropriation				
Expenditures .....	2,392	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	39,591	—
<b>Total Deductions .....</b>	<b>48,158</b>	<b>528,233</b>	<b>3,921,705</b>	<b>17</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 3,538</b>	<b>\$ 26,146</b>	<b>\$ 1,228,575</b>	<b>\$ 58</b>

California Veterans Memorial Registry Fund (0621)	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account Fair and Expositon Fund (0881)	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Welfare Services Program Improvement Fund (8023)
\$ 31	\$ —	\$ 1,657	\$ 289	\$ —	\$ 2,418	\$ 120
2	2,468	373	15	259,342	8,096	733
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>2</b>	<b>2,468</b>	<b>373</b>	<b>15</b>	<b>259,342</b>	<b>8,096</b>	<b>733</b>
10	2,468	—	—	259,708	6,087	654
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>10</b>	<b>2,468</b>	<b>—</b>	<b>—</b>	<b>259,708</b>	<b>6,087</b>	<b>654</b>
\$ <b>23</b>	\$ <b>—</b>	\$ <b>2,030</b>	\$ <b>304</b>	\$ <b>(366)</b>	\$ <b>4,427</b>	\$ <b>199</b>

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 6,339</b>	<b>\$ —</b>	<b>\$ 562</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	892	123	1	9,854
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	2,931
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	108	—
<b>Total Additions .....</b>	<b>892</b>	<b>123</b>	<b>109</b>	<b>12,785</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	393	(5,000)	3	16,014
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	(55)	(3,229)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>393</b>	<b>(5,000)</b>	<b>(52)</b>	<b>12,785</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 6,838</b>	<b>\$ 5,123</b>	<b>\$ 723</b>	<b>\$ —</b>

County Health Initiative Matching Fund (3055)	County Health Services Fund					
	California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	County Medical Services Program Account (0896)	Local Health Capital Expenditure Account (0900)	Deferred Compensation Plan Fund (0915)	DMV Local Agency Collection Fund (0877)
\$ —	\$ 3,917	\$ 502	\$ 41,752	\$ 704	\$ 6,122,384	\$ 15,306
167	46,185	94	345,155	45	1,391,899	374,076
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,148	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>167</b>	<b>46,185</b>	<b>2,242</b>	<b>345,155</b>	<b>45</b>	<b>1,391,899</b>	<b>374,076</b>
167	45,955	850	311,166	—	351,269	389,289
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(106)	11
—	—	—	—	—	—	—
<b>167</b>	<b>45,955</b>	<b>850</b>	<b>311,166</b>	<b>—</b>	<b>351,163</b>	<b>389,300</b>
\$ —	\$ 4,147	\$ 1,894	\$ 75,741	\$ 749	\$ 7,163,120	\$ 82

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Distressed Hospital Fund (8033)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 13,733</b>	<b>\$ 3</b>	<b>\$ 5,591</b>	<b>\$ 4,186</b>
<b>ADDITIONS</b>				
Operating Income .....	621	1,149	824	526
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	102	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	13,740	—	—	—
Prior Year Revenue Adjustments .....	—	25	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>14,361</b>	<b>1,276</b>	<b>824</b>	<b>526</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	13,420	1,988	1,381	(1,032)
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	(802)	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	1,175
<b>Total Deductions .....</b>	<b>13,420</b>	<b>1,186</b>	<b>1,381</b>	<b>143</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 14,674</b>	<b>\$ 93</b>	<b>\$ 5,034</b>	<b>\$ 4,569</b>

Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Foster Children and Parent Training Fund (0959)
\$ 55,712	\$ 3,480	\$ —	\$ 526	\$ 8,092	\$ (5,025)	\$ (2,998)
2,385	(1)	276	618	20,494	29	—
—	—	—	—	—	—	—
—	181	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	2	—	(2,000)	5,511
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,385</u>	<u>180</u>	<u>276</u>	<u>620</u>	<u>20,494</u>	<u>(1,971)</u>	<u>5,511</u>
(75)	—	155	654	21,485	(1,999)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
13,362	—	—	—	—	(5,000)	—
—	—	—	(5)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>13,287</u>	<u>—</u>	<u>155</u>	<u>649</u>	<u>21,485</u>	<u>(6,999)</u>	<u>—</u>
<u>\$ 44,810</u>	<u>\$ 3,660</u>	<u>\$ 121</u>	<u>\$ 497</u>	<u>\$ 7,101</u>	<u>\$ 3</u>	<u>\$ 2,513</u>

(Continued)



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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Health Care Deposit Fund (0912)	Health Professions Education Fund		Healthy Families Fund (0555)
		Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)	
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	\$ —	\$ 16	\$ —	\$ 5,656
<b>ADDITIONS</b>				
Operating Income .....	33,473,421	1,688	661	1,371,481
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	5,220	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	12	—	—
<b>Total Additions .....</b>	<b>33,473,421</b>	<b>1,700</b>	<b>5,881</b>	<b>1,371,481</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	33,473,421	708	4,936	1,370,128
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>33,473,421</b>	<b>708</b>	<b>4,936</b>	<b>1,370,128</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ 1,008</b>	<b>\$ 945</b>	<b>\$ 7,009</b>

High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
\$ 2,989	\$ 54,640	\$ 35,624	\$ 23	\$ 8,180	\$ 782	\$ 16,847
—	42	7,942	—	32,330	4,718	48,880
—	—	—	—	—	—	—
—	3,111	—	—	—	—	—
—	—	—	—	—	—	—
—	—	42,005	—	47,000	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	725	—	—	—	—
—	<b>3,153</b>	<b>50,672</b>	—	<b>79,330</b>	<b>4,718</b>	<b>48,880</b>
(144)	50	39,734	—	75,384	3,834	49,575
—	—	—	—	—	—	—
—	—	8,000	—	—	—	—
—	—	—	—	—	—	(1)
—	—	—	—	—	—	—
<b>(144)</b>	<b>50</b>	<b>47,734</b>	—	<b>75,384</b>	<b>3,834</b>	<b>49,574</b>
\$ <b>3,133</b>	\$ <b>57,743</b>	\$ <b>38,562</b>	\$ <b>23</b>	\$ <b>12,126</b>	\$ <b>1,666</b>	\$ <b>16,153</b>

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)	Lighting Device Fund * (0850)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 3,081</b>	<b>\$ 31,094</b>	<b>\$ 166</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	3,940	13,066	9	—
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>3,940</b>	<b>13,066</b>	<b>9</b>	<b>—</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	1,205	18,777	—	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	68	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	1,379	—	—	—
<b>Total Deductions .....</b>	<b>2,584</b>	<b>18,777</b>	<b>68</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 4,437</b>	<b>\$ 25,383</b>	<b>\$ 107</b>	<b>\$ —</b>

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

Litigation Deposit Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)	Local Agency Investment Fund (0924)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	Medi-Cal Medical Education Supplemental Payment Fund (0550)	Mental Health Facilities Fund (Continued on next page) Institution for Mental Disease Account (0873)
\$ 202,480	\$ 20	\$ 16,391,885	\$ 657	\$ 50,027	\$ 722	\$ 3
(1)	—	—	167	573,832	37	—
—	—	—	—	—	—	—
8,847	—	870,419	—	—	—	—
86,796	—	27,239,487	—	—	—	—
—	—	—	—	—	—	—
—	—	—	500	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>95,642</b>	<b>—</b>	<b>28,109,906</b>	<b>667</b>	<b>573,832</b>	<b>37</b>	<b>—</b>
—	—	870,414	235	570,624	—	—
142,285	—	23,895,119	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	294	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>142,285</b>	<b>—</b>	<b>24,765,533</b>	<b>235</b>	<b>570,624</b>	<b>294</b>	<b>—</b>
<b>\$ 155,837</b>	<b>\$ 20</b>	<b>\$ 19,736,258</b>	<b>\$ 1,089</b>	<b>\$ 53,235</b>	<b>\$ 465</b>	<b>\$ 3</b>

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Mental Health Facilities Fund (Continued from previous page)	Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	Non-Treasury Trust Funds (0990)
	State Hospital Account (0872)			
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 21,936</b>	<b>\$ 6,836</b>	<b>\$ 46,300</b>	<b>\$ 40,823,095</b>
<b>ADDITIONS</b>				
Operating Income .....	81,877	73,652	1,126	65,141
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	2,419	7
Receipts From Depositors .....	—	—	—	18,515,978
Net Increase in Accountability for Deposits .....	—	—	—	402,384
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	38	—
Prior Year Surplus Adjustments .....	—	—	—	96
Other Additions .....	—	—	—	222,313
<b>Total Additions .....</b>	<b>81,877</b>	<b>73,652</b>	<b>3,583</b>	<b>19,205,919</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	68,686	71,762	16	20,963
Payments to and for Depositors .....	—	—	—	14,001,136
Net Decrease in Accountability for Deposits .....	—	—	—	424,795
Transfers to Other Funds .....	—	—	1,686	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	726,351
Other Deductions .....	—	—	—	241,956
<b>Total Deductions .....</b>	<b>68,686</b>	<b>71,762</b>	<b>1,702</b>	<b>15,415,201</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 35,127</b>	<b>\$ 8,726</b>	<b>\$ 48,181</b>	<b>\$ 44,613,813</b>

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

Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
\$ 1	\$ 4,164	\$ 112,277	\$ —	\$ 563	\$ 16,046	\$ 40,813
—	—	30,374	—	29	2,056	2,895
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	688	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	6,062	—
—	—	<b>30,374</b>	—	<b>29</b>	<b>8,806</b>	<b>2,895</b>
—	1,170	—	—	18	3,119	8,443
—	—	—	—	—	—	—
—	—	—	—	—	688	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	5,727	—
—	<b>1,170</b>	—	—	<b>18</b>	<b>9,534</b>	<b>8,443</b>
<b>\$ 1</b>	<b>\$ 2,994</b>	<b>\$ 142,651</b>	<b>\$ —</b>	<b>\$ 574</b>	<b>\$ 15,318</b>	<b>\$ 35,265</b>

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Predevelopment Loan Fund (0980)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 3,260</b>	<b>\$ 2</b>	<b>\$ 9,678</b>	<b>\$ 323,144</b>
<b>ADDITIONS</b>				
Operating Income .....	953	—	16,509	1,390,801
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	6,108	20,069
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	2,025
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	1,806	—	—	—
<b>Total Additions .....</b>	<b>2,759</b>	<b>—</b>	<b>22,617</b>	<b>1,412,895</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	2,136	—	20,682	1,283,349
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	2,174	—	—	—
<b>Total Deductions .....</b>	<b>4,310</b>	<b>—</b>	<b>20,682</b>	<b>1,283,349</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 1,709</b>	<b>\$ 2</b>	<b>\$ 11,613</b>	<b>\$ 452,690</b>

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

Public Health Protection from Indoor Mold Hazards Fund * (8015)	Public Safety Account, Local Public Safety Fund (0969)	Ratepayer Relief Fund (3061)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)
\$ —	\$ (432)	\$ 23,901	\$ 309	\$ 3,899,265	\$ 28,062	\$ 231
—	(1)	8,229	388	132,843	2,168	11
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,846,129	—	—	9,702	—	—
—	—	184	—	5,894	—	—
—	—	—	—	—	—	—
—	—	—	—	8,903,157	168	4
—	<b>2,846,128</b>	<b>8,413</b>	<b>388</b>	<b>9,051,596</b>	<b>2,336</b>	<b>15</b>
—	2,845,696	7,881	383	4,945,493	3,907	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(907)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	4
—	<b>2,845,696</b>	<b>6,974</b>	<b>383</b>	<b>4,945,493</b>	<b>3,907</b>	<b>18</b>
\$ —	\$ —	\$ 25,340	\$ 314	\$ 8,005,368	\$ 26,491	\$ 228

(Continued)



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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 3</b>	<b>\$ 10,421</b>	<b>\$ 19,809</b>	<b>\$ 203</b>
<b>ADDITIONS</b>				
Operating Income .....	—	9,651	130	38
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	507	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>10,158</b>	<b>130</b>	<b>38</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	7,785	1,215	50
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	507	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	(91)	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>8,292</b>	<b>1,124</b>	<b>50</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 3</b>	<b>\$ 12,287</b>	<b>\$ 18,815</b>	<b>\$ 191</b>

Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)
\$ 2,015	\$ 248,273	\$ 421	\$ 41	\$ 5,478	\$ 453,525	\$ 5,536
2,225	26,776	1,740	3	2,923	343,410	1,467
—	—	—	—	—	—	—
—	12,001	—	—	—	4,121	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	10,700	53,623	—
—	(82)	—	—	—	637	—
—	—	—	—	17	—	—
—	—	26	—	—	71	—
<b>2,225</b>	<b>38,695</b>	<b>1,766</b>	<b>3</b>	<b>13,640</b>	<b>401,862</b>	<b>1,467</b>
840	74,802	(13,352)	—	13,736	423,104	906
—	—	—	—	—	—	—
—	—	—	—	—	—	—
715	—	13,480	17	—	(25,492)	—
—	(1,436)	—	—	—	(650,864)	—
—	—	—	—	—	92,638	—
—	—	—	—	—	—	—
<b>1,555</b>	<b>73,366</b>	<b>128</b>	<b>17</b>	<b>13,736</b>	<b>(160,614)</b>	<b>906</b>
<b>\$ 2,685</b>	<b>\$ 213,602</b>	<b>\$ 2,059</b>	<b>\$ 27</b>	<b>\$ 5,382</b>	<b>\$ 1,016,001</b>	<b>\$ 6,097</b>

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 480</b>	<b>\$ —</b>	<b>\$ 24,091</b>	<b>\$ 259,445</b>
<b>ADDITIONS</b>				
Operating Income .....	1,556	404,035	2,517	48,948
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	39,924
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>1,556</b>	<b>404,035</b>	<b>2,517</b>	<b>88,872</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	1,459	404,035	2,599	12,939
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	11,991	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>1,459</b>	<b>404,035</b>	<b>14,590</b>	<b>12,939</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 577</b>	<b>\$ —</b>	<b>\$ 12,018</b>	<b>\$ 335,378</b>

State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)
\$ —	\$ 6,587	\$ 4,761	\$ 3,207	\$ 6,826	\$ 14,575	\$ 4,942
200,873	275,078	2,910	166	354	187,218	2,539
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,170	—	—	—	—	—
(31,784)	7,962	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>169,089</b>	<b>285,210</b>	<b>2,910</b>	<b>166</b>	<b>354</b>	<b>187,218</b>	<b>2,539</b>
168,839	279,715	33	—	21	182,621	3,066
—	—	—	—	—	—	—
—	—	—	—	—	—	—
250	—	2,170	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>169,089</b>	<b>279,715</b>	<b>2,203</b>	<b>—</b>	<b>21</b>	<b>182,621</b>	<b>3,066</b>
\$ —	\$ 12,082	\$ 5,468	\$ 3,373	\$ 7,159	\$ 19,172	\$ 4,415

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Superfund Bond Trust Fund (0826)	Supplemental Contributions Program Fund (0259)	Teachers' Health Benefits Fund (8001)	Teachers' Retirement Program Development Fund (8046)
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 43</b>	<b>\$ 20,792</b>	<b>\$ 2,742</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	—	456	241	—
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	1,711	—	—
Receipts From Depositors .....	—	1,908	32,257	200
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>4,075</b>	<b>32,498</b>	<b>200</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	1,529	31,459	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	43	—	—	200
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	2
<b>Total Deductions .....</b>	<b>43</b>	<b>1,529</b>	<b>31,459</b>	<b>202</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ —</b>	<b>\$ 23,338</b>	<b>\$ 3,781</b>	<b>\$ (2)</b>

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

Timber Tax Fund (0965)	Tobacco Asset Sales Revolving Fund (6050)	Unallocated General Obligation Bond Commercial Paper Fund (0656)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Veteran's Quality of Life Fund (8037)	Voluntary Alliance Uniting Employers Fund * (0957)
\$ 4,168	\$ —	\$ —	\$ 21,725	\$ 2,428	\$ 114	\$ —
15,301	15,788	—	—	1,419	2	—
—	—	—	—	—	—	—
—	—	—	—	127	—	—
—	—	—	526,239	—	—	—
—	—	—	—	—	—	—
—	—	—	48,853	—	159	—
(26)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,257,755	3,465,500	—	—	—	—
<b>15,275</b>	<b>1,273,543</b>	<b>3,465,500</b>	<b>575,092</b>	<b>1,546</b>	<b>161</b>	<b>—</b>
15,437	—	3,465,500	—	1,078	3	—
—	—	—	255,485	—	—	—
—	—	—	—	—	—	—
—	600,000	—	254,036	—	—	—
—	—	—	—	21	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>15,437</b>	<b>600,000</b>	<b>3,465,500</b>	<b>509,521</b>	<b>1,099</b>	<b>3</b>	<b>—</b>
<b>\$ 4,006</b>	<b>\$ 673,543</b>	<b>\$ —</b>	<b>\$ 87,296</b>	<b>\$ 2,875</b>	<b>\$ 272</b>	<b>\$ —</b>

(Continued)

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

**Year Ended June 30, 2007**

(Amounts in thousands)

	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
<b>FUND BALANCE (DEFICIT), JULY 1, 2006 .....</b>	<b>\$ 4,422</b>	<b>\$ 32,588</b>	<b>\$ 70,481,024</b>
<b>ADDITIONS</b>			
Operating Income .....	329	297,828	44,334,613
Receipts From Federal Government .....	—	—	927,438
Income From Investments .....	—	—	1,054,291
Receipts From Depositors .....	57	—	46,414,391
Net Increase in Accountability for Deposits .....	131	—	402,515
Transfers From Other Funds .....	—	—	5,644,533
Prior Year Revenue Adjustments .....	(13)	—	18,364
Prior Year Surplus Adjustments .....	—	—	113
Other Additions .....	—	—	13,860,849
<b>Total Additions .....</b>	<b>504</b>	<b>297,828</b>	<b>112,657,107</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	235	297,401	56,939,262
Payments to and for Depositors .....	—	—	38,294,025
Net Decrease in Accountability for Deposits .....	—	—	424,795
Transfers to Other Funds .....	—	—	2,215,039
Adjustments to Prior Year Appropriation			
Expenditures .....	—	—	(659,930)
Prior Year Surplus Adjustments .....	989	—	832,222
Other Deductions .....	—	—	293,464
<b>Total Deductions .....</b>	<b>1,224</b>	<b>297,401</b>	<b>98,338,877</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2007 .....</b>	<b>\$ 3,702</b>	<b>\$ 33,015</b>	<b>\$ 84,799,254</b>

(Concluded)



# 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)

	<u>1998</u>	<u>1999</u>	<u>2000</u>
<b>REVENUES</b> .....	<b>\$ 54,797,722</b>	<b>\$ 58,935,144</b>	<b>\$ 71,555,636</b>
<b>EXPENDITURES</b>			
State Operations .....	14,042,107	14,775,839	15,942,799
Local Assistance .....	38,990,405	42,260,347	49,974,734
Capital Outlay .....	57,181	235,697	186,179
<b>Total Expenditures</b> .....	<b>53,089,693</b>	<b>57,271,883</b>	<b>66,103,712</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers From Other Funds .....	132,009	93,878	423,302
Transfers to Other Funds .....	(174,501)	(996,571)	(203,818)
Other Additions .....	154,355	339,464	48,095
<b>Total Other Financing Sources (Uses)</b> .....	<b>111,863</b>	<b>(563,229)</b>	<b>267,579</b>
<b>Excess of Revenues and Other Sources Over (Under)</b>			
<b>Expenditures and Other Uses</b> .....	<b>1,819,892</b>	<b>1,100,032</b>	<b>5,719,503</b>
<b>FUND BALANCES</b>			
<b>Fund Balances (Deficit), July 1</b> .....	<b>639,843</b>	<b>2,792,484</b>	<b>3,907,671</b>
<b>Restatements</b>			
Prior Year Revenue, Accrual Adjustments .....	(165,317)	(147,156)	(204,610)
Prior Year Expenditure, Accrual Adjustments .....	498,066	162,311	217,127
Adjustment to Prior Year Debt Service .....	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98) .....	—	—	—
<b>Fund Balances (Deficit), July 1, Restated</b> .....	<b>972,592</b>	<b>2,807,639</b>	<b>3,920,188</b>
Reserved for Encumbrances .....	478,684	591,947	701,275
Reserved for Unencumbered Balances of Continuing Appropriations .....	122,836	697,593	1,115,188
Reserved for School Loans .....	1,259,691	1,009,691	699,712
Special Fund for Economic Uncertainties .....	931,273	1,608,440	3,777,000
Unreserved-Undesignated, Available for Appropriation .....	—	—	3,346,516
<b>Total Fund Balances (Deficit), June 30</b> .....	<b>\$ 2,792,484</b>	<b>\$ 3,907,671</b>	<b>\$ 9,639,691</b>

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$	<b>77,609,900</b>	<b>\$ 64,060,309</b>	<b>\$ 68,545,784</b>	<b>\$ 74,149,846</b>	<b>\$ 81,979,962</b>	<b>\$ 93,883,089</b>	<b>\$ 95,906,447</b>
	17,641,711	19,085,688	18,277,646	19,498,231	17,966,143	21,357,557	24,682,789
	58,441,411	57,141,991	59,145,293	58,610,836	61,674,389	69,278,113	73,899,724
	2,044,250	323,505	141,338	348,658	65,090	1,451,302	2,903,117
	<b>78,127,372</b>	<b>76,551,184</b>	<b>77,564,277</b>	<b>78,457,725</b>	<b>79,705,622</b>	<b>92,086,972</b>	<b>101,485,630</b>
	6,561,817	2,143,250	3,289,521	12,168,789	359,902	226,271	994,051
	(6,324,088)	(301,158)	(369,955)	(279,013)	(203,917)	(269,609)	(968,898)
	46,309	33,932	143,822	124,946	83,821	187,725	84,415
	<b>284,038</b>	<b>1,876,024</b>	<b>3,063,388</b>	<b>12,014,722</b>	<b>239,806</b>	<b>144,387</b>	<b>109,568</b>
	<b>(233,434)</b>	<b>(10,614,851)</b>	<b>(5,955,105)</b>	<b>7,706,843</b>	<b>2,514,146</b>	<b>1,940,504</b>	<b>(5,469,615)</b>
	<b>9,639,691</b>	<b>9,017,521</b>	<b>(2,109,760)</b>	<b>(7,536,235)</b>	<b>3,309,482</b>	<b>9,922,660</b>	<b>11,255,519</b>
	(158,787)	(729,794)	154,418	2,626,131	3,785,370	(729,952)	(19,988)
	(229,949)	217,364	374,212	512,743	313,662	122,307	206,518
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	<b>9,250,955</b>	<b>8,505,091</b>	<b>(1,581,130)</b>	<b>(4,397,361)</b>	<b>7,408,514</b>	<b>9,315,015</b>	<b>11,442,049</b>
	1,834,257	1,491,504	1,037,374	641,453	540,382	691,631	842,145
	1,436,716	827,316	996,896	902,140	858,744	1,294,279	1,721,255
	349,734	—	—	—	—	—	—
	3,655,000	—	—	1,765,889	8,523,534	9,269,609	1,621,493
	1,741,814	(4,428,580)	(9,570,505)	—	—	—	1,787,541
\$	<b>9,017,521</b>	<b>\$ (2,109,760)</b>	<b>\$ (7,536,235)</b>	<b>\$ 3,309,482</b>	<b>\$ 9,922,660</b>	<b>\$ 11,255,519</b>	<b>\$ 5,972,434</b>

# Governmental Cost Funds Schedule of Revenues by Source

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

	<u>1998</u>	<u>1999</u>	<u>2000</u>
<b>MAJOR TAXES AND LICENSES</b>			
Excise Tax on Beer and Wine .....	\$ 143,931	\$ 145,083	\$ 147,199
Excise Tax on Distilled Spirits .....	127,016	128,029	134,967
Corporation (Income) Taxes .....	5,836,881	5,724,237	6,638,898
Cigarette Tax .....	644,297	976,512	1,216,651
Horse Racing Revenues .....	81,930	61,185	44,130
Inheritance, Estate, and Gift Taxes .....	780,197	890,490	928,146
Insurance Gross Premiums Tax .....	1,221,285	1,253,972	1,299,777
Trailer Coach License (In-Lieu) Fees .....	34,978	34,284	28,422
Motor Vehicle License (In-Lieu) Fees* .....	3,880,841	3,730,813	3,315,500
Motor Vehicle Fuel Tax – Gasoline .....	2,469,196	2,602,822	2,617,830
Motor Vehicle Fuel Tax – Diesel .....	384,650	422,404	451,864
Motor Vehicle Registration and Other Fees .....	1,744,755	1,845,277	1,919,323
Personal Income Tax .....	27,927,940	30,894,865	39,578,237
Retail Sales and Use Taxes .....	19,548,294	21,008,445	23,400,703
Retail Sales and Use Taxes – Fiscal Recovery .....	—	—	—
Retail Sales and Use Taxes – Realignment .....	1,783,397	1,882,248	2,125,085
<b>Total Major Taxes and Licenses .....</b>	<b><u>66,609,588</u></b>	<b><u>71,600,666</u></b>	<b><u>83,846,732</u></b>
<b>MINOR REVENUES</b>			
Regulatory Taxes and Licenses .....	1,872,196	2,037,814	2,120,691
Revenues From Local Agencies .....	333,752	285,536	350,246
Services to the Public .....	969,727	1,093,493	1,126,090
Use of Property and Money .....	656,927	697,816	1,107,240
Miscellaneous .....	600,097	516,026	1,176,787
<b>Total Minor Revenues .....</b>	<b><u>4,432,699</u></b>	<b><u>4,630,685</u></b>	<b><u>5,881,054</u></b>
<b>TOTAL, ALL REVENUES .....</b>	<b><u>\$ 71,042,287</u></b>	<b><u>\$ 76,231,351</u></b>	<b><u>\$ 89,727,786</u></b>

\* Starting with the 2001-02 fiscal year, Motor Vehicle License Fees rates were reduced based on Chapters 106 and 107, Statutes of 2000.

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$	150,630	\$ 152,298	\$ 150,322	\$ 166,107	\$ 156,612	\$ 157,627	\$ 169,672
	137,820	140,329	140,242	146,719	157,639	160,648	164,117
	6,899,322	5,333,030	6,803,583	7,019,225	8,670,065	10,316,466	11,157,897
	1,150,869	1,102,806	1,055,505	1,081,587	1,085,721	1,088,214	1,078,553
	42,360	42,247	40,509	40,767	38,491	38,018	37,528
	934,709	890,627	647,372	397,849	213,036	3,786	6,347
	1,496,556	1,595,846	1,879,784	2,114,979	2,232,954	2,202,328	2,178,336
	26,337	15,372	17,888	21,066	23,974	27,266	29,369
	3,314,891	1,927,780	1,959,105	2,063,047	2,142,364	2,243,438	2,288,035
	2,679,717	2,828,024	2,728,134	2,824,076	2,834,532	2,842,952	2,825,161
	462,425	467,879	474,378	500,807	531,609	550,428	574,533
	1,945,314	1,893,643	1,988,417	2,342,670	2,716,325	2,812,195	2,859,216
	44,618,532	33,051,107	32,713,830	36,403,312	42,912,861	51,224,276	53,352,905
	24,338,838	23,796,013	24,898,686	26,506,353	30,002,426	30,747,058	31,245,963
	—	—	—	—	—	1,395,801	1,406,048
	<u>2,277,235</u>	<u>2,208,508</u>	<u>2,279,070</u>	<u>2,442,269</u>	<u>2,635,664</u>	<u>2,811,773</u>	<u>2,850,488</u>
	<b><u>90,475,555</u></b>	<b><u>75,445,509</u></b>	<b><u>77,776,825</u></b>	<b><u>84,070,833</u></b>	<b><u>96,354,273</u></b>	<b><u>108,622,274</u></b>	<b><u>112,224,168</u></b>
	2,387,179	4,395,716	3,534,211	4,013,641	4,742,005	5,491,947	5,482,269
	547,660	611,778	1,039,230	1,090,871	1,053,631	1,105,026	1,090,223
	1,178,196	1,253,776	1,379,949	1,582,547	1,683,363	1,809,639	464,923
	1,520,815	775,729	575,970	487,173	756,394	1,235,477	1,598,680
	<u>928,371</u>	<u>1,248,467</u>	<u>4,213,098</u>	<u>4,297,204</u>	<u>2,339,061</u>	<u>2,959,202</u>	<u>2,150,983</u>
	<b><u>6,562,221</u></b>	<b><u>8,285,466</u></b>	<b><u>10,742,458</u></b>	<b><u>11,471,436</u></b>	<b><u>10,574,454</u></b>	<b><u>12,601,291</u></b>	<b><u>10,787,078</u></b>
\$	<b><u>97,037,776</u></b>	<b><u>83,730,975</u></b>	<b><u>88,519,283</u></b>	<b><u>95,542,269</u></b>	<b><u>106,928,727</u></b>	<b><u>121,223,565</u></b>	<b><u>123,011,246</u></b>

# Governmental Cost Funds Schedule of Expenditures by Function and Character

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

	<u>1998</u>	<u>1999</u>	<u>2000</u>
<b>EXPENDITURES BY FUNCTION</b>			
Legislative, Judicial, Executive			
Legislative .....	\$ 209,690	\$ 219,814	\$ 232,323
Judicial .....	766,932	1,346,131	1,372,681
Executive .....	919,606	958,189	1,241,219
State and Consumer Services .....	771,444	829,745	856,096
Business, Transportation, and Housing			
Business and Housing .....	136,558	136,893	156,499
Transportation .....	3,924,428	4,462,905	5,549,520
Technology, Trade and Commerce .....	62,235	130,796	488,489
Resources .....	1,323,860	1,695,323	1,858,844
Environmental Protection .....	605,584	600,060	689,678
Health and Human Services .....	18,059,611	19,616,132	21,806,291
Correctional Programs .....	3,901,296	4,181,474	4,412,542
Education			
Education K-12 .....	21,574,341	22,783,975	26,356,838
Higher Education .....	7,022,658	7,838,117	8,553,343
Labor and Workforce Development** .....	—	—	—
General Government			
General Administration .....	764,615	859,703	982,923
Tax Relief .....	453,030	450,213	1,840,129
Shared Revenues .....	3,892,036	4,151,197	3,677,687
Debt Service .....	1,979,211	1,988,176	2,072,960
Brown vs U.S. Department of Health and Human Services* .....	—	—	—
Other Statewide Expenditures .....	1,373,823	891,070	580,307
Expenditure Adjustment for Encumbrances .....	(162,630)	(461,310)	(628,506)
Credit for Overhead Services by General Fund .....	(125,678)	(144,041)	(170,594)
Statewide Indirect Cost Recoveries .....	(48,963)	(32,791)	(37,423)
<b>TOTAL .....</b>	<b><u>\$ 67,403,687</u></b>	<b><u>\$ 72,501,771</u></b>	<b><u>\$ 81,891,846</u></b>
<b>EXPENDITURES BY CHARACTER</b>			
State Operations .....	\$ 20,199,031	\$ 21,092,849	\$ 22,864,874
Local Assistance .....	46,666,925	50,734,442	58,369,828
Capital Outlay .....	537,731	674,480	657,144
<b>TOTAL .....</b>	<b><u>\$ 67,403,687</u></b>	<b><u>\$ 72,501,771</u></b>	<b><u>\$ 81,891,846</u></b>

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

\*\* The California Labor and Workforce Development Agency was created in 2002.

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$ 262,370	\$ 265,312	\$ 276,462	\$ 284,894	\$ 408,427	\$ 314,263	\$ 326,163
1,478,710	1,633,518	2,524,446	2,634,409	2,881,680	3,164,602	3,515,815
1,352,128	1,371,891	1,283,297	1,329,557	1,361,910	1,504,886	1,634,180
950,192	1,100,942	955,054	946,584	1,025,817	1,174,171	1,280,450
601,053	240,237	184,573	235,742	196,209	199,665	227,794
4,417,139	6,052,926	3,712,133	6,077,810	6,819,308	8,103,385	9,647,351
140,833	81,832	50,335	10,262	—	—	—
3,349,003	2,284,269	1,993,957	2,100,200	2,247,498	2,595,652	3,176,459
869,539	993,144	762,052	749,988	788,805	975,995	1,093,916
24,204,531	26,563,743	27,420,865	26,793,410	30,223,891	32,243,938	35,333,446
4,952,927	5,242,369	5,614,849	5,246,381	6,769,319	7,661,983	9,012,954
28,720,596	28,078,228	27,611,356	28,696,655	32,118,886	36,163,319	38,453,336
9,655,954	9,945,193	9,951,749	9,487,413	9,985,180	11,114,993	10,801,631
—	—	250,616	239,051	319,984	353,970	406,464
1,294,587	2,475,564	1,830,280	3,580,718	(207,319)	1,842,451	2,240,543
4,655,826	3,028,703	4,446,940	3,782,731	665,597	666,691	666,504
4,385,429	5,528,996	2,784,970	2,664,766	1,691,964	3,003,378	2,117,815
2,270,649	2,432,942	2,067,815	2,103,756	3,390,651	4,017,468	4,812,893
—	96,000	—	48,000	48,000	—	—
635,475	476,170	526,863	777,833	775,848	889,971	1,532,718
(1,943,208)	(681,856)	2,365,728	363,473	(1,038,274)	(520,272)	(1,177,635)
(197,343)	(251,575)	(288,871)	(326,928)	(329,797)	(371,965)	(470,455)
(36,610)	(47,862)	(50,313)	(59,081)	(74,581)	(83,338)	(86,071)
<b>\$ 92,019,780</b>	<b>\$ 96,910,686</b>	<b>\$ 96,275,156</b>	<b>\$ 97,767,624</b>	<b>\$ 100,069,003</b>	<b>\$ 115,015,206</b>	<b>\$ 124,546,271</b>
\$ 24,850,286	\$ 27,994,343	\$ 26,241,065	\$ 28,208,541	\$ 28,798,080	\$ 34,037,821	\$ 36,867,742
66,087,018	67,993,721	69,043,191	68,086,507	70,216,800	78,626,805	84,578,753
1,082,476	922,622	990,900	1,472,576	1,054,123	2,350,580	3,099,776
<b>\$ 92,019,780</b>	<b>\$ 96,910,686</b>	<b>\$ 96,275,156</b>	<b>\$ 97,767,624</b>	<b>\$ 100,069,003</b>	<b>\$ 115,015,206</b>	<b>\$ 124,546,271</b>



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

**For the Past Ten Fiscal Years Ended June 30**

(Amounts in thousands)

	<u>1998</u>	<u>1999</u>	<u>2000</u>
<b>REVENUES</b> .....	<b>\$ 71,042,287</b>	<b>\$ 76,231,351</b>	<b>\$ 89,727,786</b>
<b>EXPENDITURES</b>			
State Operations .....	20,199,031	21,092,849	22,864,874
Local Assistance .....	46,666,925	50,734,442	58,369,828
Capital Outlay .....	537,731	674,480	657,144
<b>Total Expenditures</b> .....	<b>67,403,687</b>	<b>72,501,771</b>	<b>81,891,846</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers From Other Funds .....	12,476,863	14,608,523	15,442,823
Transfers to Other Funds .....	(14,187,228)	(16,415,989)	(17,332,771)
Revenues Collected for Other Funds .....	53,784,704	58,154,931	70,013,321
Disbursements of Revenues Collected for Other Funds .....	(53,784,704)	(58,154,931)	(70,013,321)
Local Sales Taxes Collected .....	6,812,306	7,107,827	8,004,810
Distributions of Local Sales Taxes .....	(6,812,306)	(7,107,827)	(8,004,810)
Other Additions .....	8,859,468	10,106,013	10,169,775
Other Deductions .....	(8,508,588)	(9,591,272)	(9,849,409)
<b>Total Other Financing Sources (Uses)</b> .....	<b>(1,359,485)</b>	<b>(1,292,725)</b>	<b>(1,569,582)</b>
<b>Excess of Revenues and Other Sources Over (Under)</b>			
<b>Expenditures and Other Uses</b> .....	<b>2,279,115</b>	<b>2,436,855</b>	<b>6,266,358</b>
<b>FUND BALANCES</b>			
<b>Fund Balances, July 1</b> .....	<b>4,749,748</b>	<b>7,414,941 *</b>	<b>9,941,163</b>
Restatements			
Prior Year Revenue, Accrual Adjustments .....	(309,703)	(220,988)	(401,868)
Prior Year Expenditure, Accrual Adjustments .....	663,739	310,355	306,280
Prior Year Surplus Adjustments .....	—	—	—
Adjustment to Prior Year Debt Service .....	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98) .....	—	—	—
<b>Fund Balances, July 1, Restated</b> .....	<b>5,103,784</b>	<b>7,504,308</b>	<b>9,845,575</b>
Reserved for Encumbrances .....	1,974,668	2,437,066	3,065,571
Reserved for Unencumbered Balances of Continuing Appropriations .....	2,334,051	3,125,004	3,655,798
Other Reserves .....	1,278,315	1,009,691	727,178
Contingency Reserve for Economic Uncertainties/Special Fund for Economic Uncertainties .....	2,346,770	3,411,038	6,093,318
Unreserved-Undesignated, Available for Appropriation .....	(550,905)	(41,636)	2,570,068
<b>Total Fund Balances, June 30</b> .....	<b>\$ 7,382,899</b>	<b>\$ 9,941,163</b>	<b>\$ 16,111,933</b>

\* Beginning fund balances restated due to fund reclassifications.

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$	<b>97,037,776</b>	\$ <b>83,730,975</b>	\$ <b>88,519,283</b>	\$ <b>95,542,269</b>	\$ <b>106,928,727</b>	\$ <b>121,223,565</b>	\$ <b>123,011,246</b>
	24,850,286	27,994,343	26,241,065	28,208,541	28,798,080	34,037,821	36,867,742
	66,087,018	67,993,721	69,043,191	68,086,507	70,216,800	78,626,805	84,578,753
	1,082,476	922,622	990,900	1,472,576	1,054,123	2,350,580	3,099,776
	<b>92,019,780</b>	<b>96,910,686</b>	<b>96,275,156</b>	<b>97,767,624</b>	<b>100,069,003</b>	<b>115,015,206</b>	<b>124,546,271</b>
	22,849,088	18,809,024	19,769,314	29,988,350	19,141,594	20,405,584	22,142,662
	(24,699,894)	(19,865,196)	(21,687,939)	(20,962,848)	(21,818,953)	(23,835,239)	(24,389,984)
	75,655,516	62,657,197	64,886,345	70,236,744	80,072,484	90,897,597	93,678,755
	(75,655,516)	(62,657,197)	(64,886,345)	(70,236,744)	(80,072,484)	(90,897,597)	(93,678,755)
	8,655,568	8,298,836	8,479,376	9,015,857	8,816,558	9,256,460	9,505,996
	(8,655,568)	(8,298,836)	(8,479,376)	(9,015,857)	(8,816,558)	(9,256,460)	(9,505,996)
	12,237,391	12,745,839	13,893,949	15,908,140	14,477,426	16,815,974	18,827,340
	(11,927,887)	(11,844,308)	(13,780,709)	(16,827,238)	(17,950,409)	(15,501,800)	(17,412,227)
	<b>(1,541,302)</b>	<b>(154,641)</b>	<b>(1,805,385)</b>	<b>8,106,404</b>	<b>(6,150,342)</b>	<b>(2,115,481)</b>	<b>(832,209)</b>
	<b>3,476,694</b>	<b>(13,334,352)</b>	<b>9,561,258</b>	<b>5,881,049</b>	<b>709,382</b>	<b>4,091,878</b>	<b>(2,367,234)</b>
	<b>16,097,893 *</b>	<b>19,380,509</b>	<b>6,983,572 *</b>	<b>(1,704,035)*</b>	<b>10,148,625 *</b>	<b>19,054,536 *</b>	<b>22,701,267</b>
	(198,580)	(1,314,948)	372,512	5,284,071	7,669,796	3,034,797	(46,718)
	4,502	2,160,519	503,099	709,156	525,196	258,359	292,434
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	<b>15,903,815</b>	<b>20,226,080</b>	<b>7,859,183</b>	<b>4,289,192</b>	<b>18,343,617</b>	<b>22,347,692</b>	<b>22,946,983</b>
	5,008,710	5,690,554	3,324,830	2,961,372	3,999,610	4,521,698	5,697,523
	3,711,015	4,646,248	4,271,758	3,805,935	4,298,496	7,051,171	9,270,817
	349,734	—	—	—	—	—	—
	8,599,965	2,562,453	2,574,130	5,139,161	12,973,947	7,042,585	9,779,407
	1,711,085	(6,007,527)	(11,872,793)	(1,736,227)	(2,219,054)	4,085,813	(4,167,998)
\$	<b>19,380,509</b>	\$ <b>6,891,728</b>	\$ <b>(1,702,075)</b>	\$ <b>10,170,241</b>	\$ <b>19,052,999</b>	\$ <b>22,701,267</b>	\$ <b>20,579,749</b>

# Governmental Cost Funds Detailed Statement of Revenues

**Year Ended June 30, 2007**

(Amounts in thousands)

	General Fund	Special Funds	Total
<b>MAJOR TAXES AND LICENSES</b>			
Excise Tax on Beer and Wine .....	\$ 169,672	\$ —	\$ 169,672
Excise Tax on Distilled Spirits .....	164,117	—	164,117
Corporation (Income) Taxes .....	11,157,897	—	11,157,897
Cigarette Tax .....	115,368	963,185	1,078,553
Horse Racing Revenues .....	2,270	35,258	37,528
Inheritance Tax .....	311	—	311
Estate Tax .....	6,037	(1)	6,036
Gift Tax .....	—	—	—
Insurance Gross Premiums Tax .....	2,178,336	—	2,178,336
Trailer Coach License (In-Lieu) Fees .....	26,981	2,388	29,369
Motor Vehicle License (In-Lieu) Fees .....	—	2,288,035	2,288,035
Motor Vehicle Fuel Tax – Gasoline .....	—	2,825,161	2,825,161
Motor Vehicle Fuel Tax – Diesel .....	—	574,533	574,533
Motor Vehicle Registration and Other Fees .....	—	2,859,216	2,859,216
Personal Income Tax .....	52,409,766	943,139	53,352,905
Retail Sales and Use Taxes .....	27,444,661	3,801,302	31,245,963
Retail Sales and Use Taxes – Fiscal Recovery.....	—	1,406,048	1,406,048
Retail Sales and Use Taxes – Realignment .....	—	2,850,488	2,850,488
<b>TOTAL MAJOR TAXES AND LICENSES .....</b>	<b>93,675,416</b>	<b>18,548,752</b>	<b>112,224,168</b>
<b>MINOR REVENUES</b>			
<b>Regulatory Taxes and Licenses</b>			
Quarterly Public Utility Commission Fees .....	—	86,646	86,646
Liquor License Fees .....	—	48,934	48,934
Genetic Disease Counseling .....	—	97,982	97,982
Energy Resources Surcharge .....	—	600,468	600,468
Other Regulatory Taxes .....	6,703	103,280	109,983
General Fish and Game Licenses, Tags, and Permits .....	—	90,360	90,360
Other Regulatory Licenses and Permits .....	563,470	2,403,175	2,966,645
Teacher Credential Fees .....	—	18,642	18,642
Insurance Company Fees and Penalties .....	—	57,129	57,129
Division of Real Estate License Fees .....	—	44,781	44,781
Beverage Container Redemption Fees .....	—	934,041	934,041
Hazardous Waste Control Fees .....	—	66,449	66,449
Insurance Department Fees and Assessments .....	—	139,541	139,541
Universal Telephone Service Tax .....	—	—	—
Other .....	1,642	219,026	220,668
<b>Total Regulatory Taxes and Licenses .....</b>	<b>571,815</b>	<b>4,910,454</b>	<b>5,482,269</b>

	General Fund	Special Funds	Total
<b>Revenue From Local Agencies</b>			
Architecture Public Building Fees .....	—	48,507	48,507
Penalties on Traffic Violations .....	—	96,344	96,344
Penalties on Felony Convictions .....	—	59,980	59,980
Fingerprint Identification Card Fees .....	—	65,446	65,446
Trial Court Funding Revenues .....	—	—	—
Other .....	286,462	533,484	819,946
<b>Total Revenue From Local Agencies .....</b>	<b>286,462</b>	<b>803,761</b>	<b>1,090,223</b>
<b>Services to the Public</b>			
Pay Patients Board Charges .....	17,363	—	17,363
State Beach and Park Service Fees .....	—	83,047	83,047
Emergency Telephone Users Surcharge .....	—	112,149	112,149
Receipts From Health Care Deposit Fund .....	4,642	—	4,642
California State University Fees .....	—	236	236
General Fees – Secretary of State .....	65	28,268	28,333
Personalized License Plates .....	—	53,210	53,210
Other .....	14,270	151,673	165,943
<b>Total Services to the Public .....</b>	<b>36,340</b>	<b>428,583</b>	<b>464,923</b>
<b>Use of Property and Money</b>			
Income From Pooled Money Investments .....	533,149	1,594	534,743
Income From Surplus Money Investments .....	5,806	516,296	522,102
Federal Lands Royalties .....	—	48,201	48,201
Rentals of State Property .....	16,476	44,308	60,784
State Lands Royalties .....	255,057	—	255,057
Other .....	36,350	141,443	177,793
<b>Total Use of Property and Money .....</b>	<b>846,838</b>	<b>751,842</b>	<b>1,598,680</b>
<b>Miscellaneous</b>			
Penalties and Interest on Unemployment and Disability Contributions .....	—	79,799	79,799
Sale of Fixed Assets .....	64	1,784	1,848
Revenue – Abandoned Property .....	239,536	5,018	244,554
Miscellaneous Revenue .....	123,079	407,548	530,627
Credit Enhancement Fee .....	—	—	—
Penalties and Interest on Personal Income Tax .....	—	20,639	20,639
Uninsured Motorist Fees .....	2,859	720	3,579
Other Revenue – Cost Recoveries .....	32,537	30,883	63,420
Penalty Assessments .....	76,280	1,109,728	1,186,008
Other .....	15,221	5,288	20,509
<b>Total Miscellaneous .....</b>	<b>489,576</b>	<b>1,661,407</b>	<b>2,150,983</b>
<b>TOTAL MINOR REVENUES .....</b>	<b>2,231,031</b>	<b>8,556,047</b>	<b>10,787,078</b>
<b>TOTAL REVENUES .....</b>	<b>\$ 95,906,447</b>	<b>\$ 27,104,799</b>	<b>\$ 123,011,246</b>

## Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2007  
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
<b>LEGISLATIVE, JUDICIAL, AND EXECUTIVE</b>							
<b>Legislative</b>							
Legislature							
Senate .....	\$ 102,201	\$ (341)	\$ 101,860	\$ 101,860	\$ —	\$ —	—
Assembly .....	138,685	(1,284)	137,401	137,401	—	—	—
Legislative Joint Expenses.....	—	(3)	(3)	—	—	—	—
Total Legislature .....	240,886	(1,628)	239,258	239,258	—	—	—
Legislative Counsel Bureau .....	86,905	—	86,905	86,905	—	—	—
<b>Total Legislative .....</b>	<b>327,791</b>	<b>(1,628)</b>	<b>326,163</b>	<b>326,163</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Judicial</b>							
Judiciary .....	2,004,714	1,351,291	3,356,005	390,879	2,956,621	—	8,505
Commission on Judicial Performance .....	4,026	—	4,026	4,026	—	—	—
Contributions to Judges' Retirement Fund .....	155,784	—	155,784	3,026	152,758	—	—
State Trial Court Funding .....	—	—	—	—	—	—	—
<b>Total Judicial .....</b>	<b>2,164,524</b>	<b>1,351,291</b>	<b>3,515,815</b>	<b>397,931</b>	<b>3,109,379</b>	<b>—</b>	<b>8,505</b>
<b>Executive/Governor</b>							
Governor's Office .....	18,606	—	18,606	18,606	—	—	—
Secretary for State and Consumer Services .....	802	—	802	802	—	—	—
Secretary for Business, Transportation, and Housing .....	11,569	1,201	12,770	10,270	2,500	—	—
Secretary of California Health and Human Services Agency .....	4,609	—	4,609	4,609	—	—	—
Secretary for Resources .....	5,848	(2,903)	2,945	2,945	—	—	—
Office of the Inspector General .....	14,088	—	14,088	14,088	—	—	—
Secretary for Environmental Protection .....	1,971	6,651	8,622	8,622	—	—	—
Secretary for Labor and Workforce Development Agency.....	—	32	32	32	—	—	—
Office of Planning and Research .....	11,585	—	11,585	11,585	—	—	—
Office of Emergency Services .....	193,504	21,692	215,196	45,348	169,848	—	—
<b>Total Executive/Governor .....</b>	<b>262,582</b>	<b>26,673</b>	<b>289,255</b>	<b>116,907</b>	<b>172,348</b>	<b>—</b>	<b>—</b>

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
<b>Executive/Constitutional Offices</b>							
Office of the Lieutenant Governor .....	2,773	—	2,773	2,773	—	—	—
Department of Justice .....	398,749	164,429	563,178	557,248	5,930	—	—
State Controller .....	100,934	16,537	117,471	117,426	45	—	—
Department of Insurance .....	—	197,802	197,802	156,388	41,414	—	—
California Gambling Control Commission .....	—	37,130	37,130	7,167	29,963	—	—
State Board of Equalization .....	208,288	141,075	349,363	349,363	—	—	—
Secretary of State .....	31,893	34,061	65,954	65,954	—	—	—
State Treasurer .....	3,804	684	4,488	4,488	—	—	—
Scholarshare Investment Board .....	963	—	963	963	—	—	—
California Debt and Investment Advisory Commission .....	—	1,910	1,910	1,910	—	—	—
California Debt Limit Allocation Committee .....	—	958	958	958	—	—	—
California Industrial Development Financing Advisory Commission .	—	53	53	53	—	—	—
California Tax Credit Allocation Committee .....	—	2,882	2,882	2,776	106	—	—
<b>Total Executive/Constitutional Offices .....</b>	<b>747,404</b>	<b>597,521</b>	<b>1,344,925</b>	<b>1,267,467</b>	<b>77,458</b>	<b>—</b>	<b>—</b>
<b>TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE .....</b>	<b>3,502,301</b>	<b>1,973,857</b>	<b>5,476,158</b>	<b>2,108,468</b>	<b>3,359,185</b>	<b>—</b>	<b>8,505</b>
<b>STATE AND CONSUMER SERVICES</b>							
California Victim Compensation and Government Claims Board .....	(40)	121,784	121,744	121,744	—	—	—
California Science Center .....	13,136	4,094	17,230	17,230	—	—	—
California African-American Museum .....	2,050	—	2,050	2,050	—	—	—
Department of Consumer Affairs Regulatory Boards .....	—	201,525	201,525	201,525	—	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions .....	827	167,589	168,416	168,416	—	—	—
Alfred A. Alquist Seismic Safety Commission .....	—	663	663	663	—	—	—
Department of Fair Employment and Housing .....	15,995	—	15,995	15,995	—	—	—
Fair Employment and Housing Commission .....	1,094	—	1,094	1,094	—	—	—
Franchise Tax Board .....	545,975	19,005	564,980	564,980	—	—	—
Department of General Services – Headquarters .....	9,544	171,333	180,877	86,787	92,348	—	1,742
State Personnel Board .....	5,876	—	5,876	5,876	—	—	—
<b>TOTAL STATE AND CONSUMER SERVICES .....</b>	<b>594,457</b>	<b>685,993</b>	<b>1,280,450</b>	<b>1,186,360</b>	<b>92,348</b>	<b>—</b>	<b>1,742</b>
<b>BUSINESS, TRANSPORTATION, AND HOUSING</b>							
<b>Business and Housing</b>							
Department of Alcoholic Beverage Control .....	—	49,147	49,147	46,147	3,000	—	—
Alcoholic Beverage Control Appeals Board .....	—	940	940	940	—	—	—
Department of Financial Institutions .....	—	24,403	24,403	24,403	—	—	—
Department of Corporations .....	—	30,577	30,577	30,577	—	—	—

(Continued)

## Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2007  
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Department of Housing and Community Development .....	18,733	22,837	41,570	28,904	12,666	—	—
Office of Real Estate Appraisers .....	—	504	504	504	—	—	—
Department of Real Estate .....	—	40,304	40,304	40,304	—	—	—
Department of Managed Health Care .....	—	40,349	40,349	40,349	—	—	—
<b>Total Business and Housing .....</b>	<b>18,733</b>	<b>209,061</b>	<b>227,794</b>	<b>212,128</b>	<b>15,666</b>	—	—
<b>Transportation</b>							
California Transportation Commission .....	—	1,921	1,921	1,921	—	—	—
Special Transportation Program .....	—	623,715	623,715	—	623,715	—	—
Department of Transportation .....	2,629,931	4,030,045	6,659,976	2,655,659	1,172,746	2,831,571	—
High-Speed Rail Authority .....	—	14,223	14,223	14,223	—	—	—
Office of Traffic Safety .....	—	364	364	364	—	—	—
Department of the California Highway Patrol .....	—	1,501,005	1,501,005	1,497,525	—	3,480	—
Department of Motor Vehicles .....	—	846,147	846,147	832,026	—	14,121	—
<b>Total Transportation .....</b>	<b>2,629,931</b>	<b>7,017,420</b>	<b>9,647,351</b>	<b>5,001,718</b>	<b>1,796,461</b>	<b>2,849,172</b>	—
<b>TOTAL BUSINESS, TRANSPORTATION, AND HOUSING .....</b>	<b>2,648,664</b>	<b>7,226,481</b>	<b>9,875,145</b>	<b>5,213,846</b>	<b>1,812,127</b>	<b>2,849,172</b>	—
<b>RESOURCES</b>							
Sierra Nevada Conservancy .....	—	2,703	2,703	2,703	—	—	—
Special Resources Programs .....	134	5,254	5,388	335	5,053	—	—
California Tahoe Conservancy .....	168	3,778	3,946	3,633	—	313	—
California Conservation Corps .....	35,658	20,713	56,371	55,627	—	744	—
Energy Resources Conservation and Development Commission .....	—	217,491	217,491	216,527	964	—	—
Colorado River Board of California .....	(29)	—	(29)	(29)	—	—	—
Department of Conservation .....	4,499	1,028,620	1,033,119	1,033,119	—	—	—
Department of Forestry and Fire Protection .....	704,466	6,826	711,292	714,955	—	(3,663)	—
State Lands Commission .....	10,086	11,985	22,071	22,143	—	(72)	—
Department of Fish and Game .....	114,589	117,818	232,407	230,143	1,175	1,089	—
Wildlife Conservation Board .....	1,500	(14,094)	(12,594)	1,057	—	(13,651)	—
Department of Boating and Waterways .....	—	1,249	1,249	—	1,249	—	—
California Coastal Commission .....	11,456	1,332	12,788	12,081	707	—	—
State Coastal Conservancy .....	7,181	3,307	10,488	8,420	—	2,068	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Department of Parks and Recreation .....	205,449	189,591	395,040	373,677	16,855	4,508	
Santa Monica Mountains Conservancy .....	—	296	296	—	—	—	
San Francisco Bay Conservation and Development Commission .....	4,416	—	4,416	4,416	—	—	
San Gabriel & Lower LA Rivers & Mountains Conservancy .....	—	322	322	—	—	—	
San Joaquin River Conservancy .....	—	311	311	—	—	—	
Baldwin Hills Conservancy .....	—	312	312	—	—	—	
Delta Protection Commission .....	—	156	156	—	—	—	
San Diego River Conservancy .....	—	296	296	—	—	—	
Coachella Valley Mountains Conservancy .....	—	220	220	—	—	—	
Department of Water Resources .....	493,034	(15,250)	477,784	144,363	118,116	215,305	
California Bay-Delta Authority .....	—	—	—	—	—	—	
<b>TOTAL RESOURCES .....</b>	<b>1,593,223</b>	<b>1,583,236</b>	<b>3,176,459</b>	<b>2,825,699</b>	<b>144,119</b>	<b>206,641</b>	
<b>CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY</b>							
State Air Resources Board .....	2,280	291,988	294,268	284,037	10,111	120	
California Integrated Waste Management Board .....	—	197,112	197,112	161,729	35,383	—	
Department of Pesticide Regulation .....	—	61,672	61,672	43,508	18,164	—	
State Water Resources Control Board .....	39,030	356,447	395,477	395,477	—	—	
Department of Toxic Substances Control .....	25,006	106,085	131,091	130,469	215	407	
Office of Environmental Health Hazard Assessment .....	8,609	5,687	14,296	14,296	—	—	
<b>TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY .....</b>	<b>74,925</b>	<b>1,018,991</b>	<b>1,093,916</b>	<b>1,029,516</b>	<b>63,873</b>	<b>527</b>	
<b>HEALTH AND HUMAN SERVICES</b>							
Emergency Medical Services Authority .....	28,909	1,546	30,455	20,828	9,627	—	
Office of Statewide Health Planning and Development .....	4,906	55,311	60,217	53,435	6,782	—	
Department of Aging .....	60,978	2,439	63,417	3,999	59,418	—	
Department of Alcohol and Drug Programs .....	295,145	6,004	301,149	25,776	275,373	—	
California Children and Families Commission .....	—	552,678	552,678	5,351	547,327	—	
Department of Health Services .....	14,153,854	518,418	14,672,272	464,324	14,207,948	—	
California Medical Assistance Commission .....	1,230	—	1,230	1,230	—	—	
Managed Risk Medical Insurance Board .....	350,007	88,419	438,426	4,323	434,103	—	
Department of Developmental Services							
Department of Developmental Services – Headquarters .....	2,165,132	1,554	2,166,686	45,442	2,120,067	1,177	
Agnews State Hospital .....	48,036	—	48,036	48,036	—	—	
Fairview State Hospital .....	78,368	—	78,368	78,368	—	—	
Frank D. Lanterman State Hospital .....	70,098	—	70,098	70,098	—	—	
Porterville State Hospital .....	82,747	—	82,747	82,747	—	—	
Sonoma State Hospital .....	86,714	—	86,714	86,714	—	—	

(Continued)



## Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2007  
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Department of Developmental Services – Unallocated							
Northern California Facility – Yuba City .....	7,087	—	7,087	7,087	—	—	—
Southern California Facility – Cathedral City .....	7,145	—	7,145	7,145	—	—	—
Total Department of Developmental Services .....	2,545,327	1,554	2,546,881	425,637	2,120,067	—	1,177
Department of Mental Health							
Department of Mental Health – Headquarters .....	960,588	459,719	1,420,307	145,628	1,273,732	—	947
Department of Mental Health – Unallocated .....							
Atascadero State Hospital .....	198,940	—	198,940	198,940	—	—	—
Metropolitan State Hospital .....	124,234	—	124,234	124,234	—	—	—
Napa State Hospital .....	185,761	—	185,761	185,761	—	—	—
Patton State Hospital .....	236,954	—	236,954	236,954	—	—	—
Vacaville Psychiatric Services .....	39,938	—	39,938	39,938	—	—	—
Coalinga Secure Treatment Facility .....	81,041	—	81,041	81,041	—	—	—
Salinas Valley State Prison Treatment Facility .....	25,906	—	25,906	25,906	—	—	—
Total Department of Mental Health .....	1,853,362	459,719	2,313,081	1,038,402	1,273,732	—	947
Department of Community Services and Development .....	3,000	—	3,000	150	2,850	—	—
Department of Rehabilitation .....	55,511	76	55,587	55,587	—	—	—
Department of Child Support Services .....	521,287	—	521,287	39,511	481,776	—	—
Department of Social Services .....	9,131,874	28,098	9,159,972	120,943	9,039,029	—	—
State-Local Realignment .....	—	4,613,794	4,613,794	—	4,613,794	—	—
<b>TOTAL HEALTH AND HUMAN SERVICES .....</b>	<b>29,005,390</b>	<b>6,328,056</b>	<b>35,333,446</b>	<b>2,259,496</b>	<b>33,071,826</b>	—	<b>2,124</b>
<b>CORRECTIONS AND REHABILITATION</b>							
Department of Corrections and Rehabilitation .....	1,937	—	1,937	1,937	—	—	—
Corrections and Rehabilitation – Headquarters .....	2,500,040	19,648	2,519,688	2,161,567	292,598	—	65,523
Corrections and Rehabilitation – Corcoran Region .....	795,288	—	795,288	795,288	—	—	—
Corrections and Rehabilitation – El Centro Region .....	784,046	—	784,046	784,046	—	—	—
Corrections and Rehabilitation – Bakersfield Region .....	973,855	—	973,855	973,855	—	—	—
Corrections and Rehabilitation – Sacramento Region .....	656,621	—	656,621	656,621	—	—	—
Corrections and Rehabilitation – North Coast Region .....	833,701	—	833,701	833,701	—	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Corrections and Rehabilitation – Central Coast Region .....	1,063,623	—	1,063,623	1,063,623	—	—	—
Corrections and Rehabilitation – Southern California Region .....	561,002	—	561,002	561,002	—	—	—
Corrections and Rehabilitation – Northern Youth Region .....	209,679	—	209,679	209,679	—	—	—
Corrections and Rehabilitation – Southern Youth Region .....	161,692	—	161,692	161,692	—	—	—
Corrections and Rehabilitation –Central Valley Region .....	474,620	—	474,620	474,620	—	—	—
Board of Corrections.....	—	—	—	—	—	—	—
Department of Youth Authority - Headquarters.....	147	—	147	147	—	—	—
Federal Immigration Funding - Incarceration.....	(22,945)	—	(22,945)	(22,945)	—	—	—
<b>TOTAL CORRECTIONS AND REHABILITATION .....</b>	<b>8,993,306</b>	<b>19,648</b>	<b>9,012,954</b>	<b>8,654,833</b>	<b>292,598</b>	<b>65,523</b>	
<b>EDUCATION</b>							
<b>K-12 Education</b>							
Department of Education – Headquarters .....	37,159,915	84,540	37,244,455	49,958	37,194,497	—	—
California School for the Blind .....	11,302	—	11,302	11,302	—	—	—
California School for the Deaf – Fremont .....	31,697	—	31,697	31,651	—	46	—
California School for the Deaf – Riverside .....	28,218	—	28,218	28,218	—	—	—
Diagnostic Centers .....	11,143	—	11,143	11,143	—	—	—
California State Library .....	62,592	872	63,464	14,502	48,962	—	—
Education Audit Appeals Panel .....	706	—	706	706	—	—	—
California State Summer School for the Arts .....	1,493	—	1,493	1,493	—	—	—
Contributions to Teachers' Retirement Fund .....	958,573	—	958,573	—	958,573	—	—
California Career Resource Network.....	(6)	—	(6)	(6)	—	—	—
School Facilities Aid Program .....	5,936	36,549	42,485	51	42,434	—	—
Commission on Teacher Credentialing .....	39,881	19,925	59,806	19,925	39,881	—	—
<b>Total K-12 Education .....</b>	<b>38,311,450</b>	<b>141,886</b>	<b>38,453,336</b>	<b>168,943</b>	<b>38,284,347</b>	<b>46</b>	
<b>Higher Education – Community Colleges</b>							
Board of Governors of the California Community Colleges .....	4,069,363	6,836	4,076,199	9,722	4,066,477	—	—
California Postsecondary Education Commission .....	2,155	—	2,155	2,155	—	—	—
University of California .....	3,077,949	31,344	3,109,293	3,109,293	—	—	—
Hastings College of Law .....	10,671	—	10,671	10,671	—	—	—
Trustees of the California State University – Fiscal Management .....	145,799	—	145,799	145,799	—	—	—
California State College, Bakersfield .....	64,201	—	64,201	64,201	—	—	—
California State College, San Bernardino .....	104,557	—	104,557	104,557	—	—	—
California State College, Stanislaus .....	62,293	—	62,293	62,293	—	—	—
California State University, Chico .....	118,085	—	118,085	118,085	—	—	—
California State University, Dominguez Hills .....	67,915	—	67,915	67,915	—	—	—

(Continued)

## Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2007  
(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, Fresno .....	137,627	—	137,627	137,627	—	—	—
California State University, Fullerton .....	160,035	—	160,035	160,035	—	—	—
California State University, East Bay .....	90,043	—	90,043	90,043	—	—	—
California State University, Humboldt .....	71,131	—	71,131	71,131	—	—	—
California State University, Long Beach .....	205,734	—	205,734	205,734	—	—	—
California State University, Los Angeles .....	121,891	—	121,891	121,891	—	—	—
California State University, Maritime Academy .....	18,046	—	18,046	18,046	—	—	—
California State University, Monterey Bay .....	54,689	—	54,689	54,689	—	—	—
California State University, Northridge .....	183,574	—	183,574	183,574	—	—	—
California State Polytechnic University, Pomona .....	136,872	—	136,872	136,872	—	—	—
California State University, Sacramento .....	157,135	—	157,135	157,135	—	—	—
California State University, San Diego .....	233,861	—	233,861	233,861	—	—	—
California State University, San Francisco .....	195,713	—	195,713	195,713	—	—	—
California State University, San Jose .....	167,976	—	167,976	167,976	—	—	—
California State Polytechnic University, San Luis Obispo .....	149,675	—	149,675	149,675	—	—	—
California State University, Sonoma .....	59,344	—	59,344	59,344	—	—	—
California State University, San Marcos .....	58,389	—	58,389	58,389	—	—	—
California State University, Channel Islands .....	38,361	—	38,361	38,361	—	—	—
Student Aid Commission .....	800,367	—	800,367	—	800,367	—	—
<b>Total Higher Education .....</b>	<b>10,763,451</b>	<b>38,180</b>	<b>10,801,631</b>	<b>5,934,787</b>	<b>4,866,844</b>	<b>—</b>	<b>—</b>
<b>TOTAL EDUCATION .....</b>	<b>49,074,901</b>	<b>180,066</b>	<b>49,254,967</b>	<b>6,103,730</b>	<b>43,151,191</b>	<b>46</b>	<b>—</b>
<b>LABOR AND WORKFORCE DEVELOPMENT</b>							
Labor and Workforce Development .....	—	16	16	—	—	—	—
Employment Development Department .....	34,123	92,548	126,671	117,458	9,213	—	—
Agricultural Labor Relations .....	5,047	—	5,047	5,047	—	—	—
Department of Industrial Relations .....	68,427	206,303	274,730	274,730	—	—	—
<b>TOTAL LABOR AND WORKFORCE DEVELOPMENT .....</b>	<b>107,597</b>	<b>298,867</b>	<b>406,464</b>	<b>397,251</b>	<b>9,213</b>	<b>—</b>	<b>—</b>

	Classification by Fund Type		Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
<b>GENERAL GOVERNMENT</b>						
<b>General Administration</b>						
Commission on Peace Officer Standards and Training .....	—	55,729	55,729	36,089	19,640	—
State Public Defender .....	11,982	—	11,982	11,982	—	—
Payment to Counties for Costs of Homicide Trials .....	616	—	616	—	616	—
California Arts Council .....	1,211	2,778	3,989	2,164	1,825	—
Public Employment Relations Board .....	5,712	—	5,712	5,712	—	—
Department of Personnel Administration .....	30,785	5,046	35,831	35,831	—	—
California Citizen Compensation Committee .....	5	—	5	5	—	—
Board of Chiropractic Examiners .....	—	2,718	2,718	2,718	—	—
Board of Pilot Commissioners for Bays of San Francisco, San Pablo and Suisun .....	—	1,514	1,514	1,514	—	—
California Horse Racing Board .....	—	8,963	8,963	8,963	—	—
Department of Food and Agriculture .....	101,957	124,902	226,859	163,629	62,830	400
Fair Political Practices Commission .....	7,353	—	7,353	7,353	—	—
Public Utilities Commission .....	—	1,318,011	1,318,011	1,318,011	—	—
Seismic Safety Commission .....	—	465	465	465	—	—
California Victim Compensation and Government Claims Board .....	—	—	—	—	—	—
Electricity Oversight Board .....	—	2,650	2,650	2,650	—	—
Milton Marks Commission on California State Government Organization and Economy .....	1,023	—	1,023	1,023	—	—
Commission on the Status of Women .....	446	—	446	446	—	—
California Law Revision Commission .....	725	—	725	725	—	—
Commission on Uniform State Laws .....	149	—	149	149	—	—
Bureau of State Audits .....	14,884	1,517	16,401	16,401	—	—
Department of Finance .....	36,952	—	36,952	36,952	—	—
Commission on State Mandates .....	374,703	1,529	376,232	1,525	374,707	—
Office of Administrative Law .....	2,395	—	2,395	2,395	—	—
Military Department .....	47,220	55	47,275	42,074	78	5,123
Department of Veterans Affairs						
Veterans Home of California – Headquarters .....	7,092	600	7,692	4,538	3,154	—
Veterans Home of California – Yountville .....	44,252	—	44,252	43,753	—	499
Veterans Home of California – Barstow .....	11,174	—	11,174	11,174	—	—
Veterans Home of California – Chula Vista .....	13,430	—	13,430	13,430	—	—
Total Department of Veterans Affairs .....	75,948	600	76,548	72,895	3,154	499
Vietnam Veterans Memorial Commission .....	—	—	—	—	—	—
<b>Total General Administration .....</b>	<b>714,066</b>	<b>1,526,477</b>	<b>2,240,543</b>	<b>1,771,671</b>	<b>462,850</b>	<b>6,022</b>

## Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2007  
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
<b>Tax Relief</b>						
General Tax Relief .....	666,504	—	666,504	—	666,504	—
<b>Total Tax Relief .....</b>	<b>666,504</b>	<b>—</b>	<b>666,504</b>	<b>—</b>	<b>666,504</b>	<b>—</b>
<b>Local Government Aid (Subventions)</b>						
Local Government Financing, Proposition 13 Fiscal Relief .....	291,498	(8)	291,490	—	291,490	—
Shared Revenues						
Apportionment of Off-Highway License Fees .....	—	2,609	2,609	—	2,609	—
Apportionment of Motor Vehicle License Fees (In-Lieu) .....	—	233,612	233,612	—	233,612	—
Apportionment of Tideland Revenues .....	462	—	462	—	462	—
Apportionment of Motor Vehicle Fuel Tax (HUT) .....	—	1,145,945	1,145,945	19,339	1,126,606	—
Apportionment of Geothermal Resources .....	—	3,693	3,693	3,693	—	—
Apportionment of Local Transportation Funding .....	—	440,004	440,004	—	440,004	—
Total Shared Revenues .....	462	1,825,863	1,826,325	23,032	1,803,293	—
<b>Total Local Government Aid (Subventions) .....</b>	<b>291,960</b>	<b>1,825,855</b>	<b>2,117,815</b>	<b>23,032</b>	<b>2,094,783</b>	<b>—</b>
<b>Debt Service</b>						
Payment of Interest on Pooled Money Investment Loans .....	179	—	179	179	—	—
General Obligation Bonds and Commercial Paper .....	3,274,092	—	3,274,092	3,274,092	—	—
Economic Recovery Financing Committee .....	—	1,414,588	1,414,588	1,414,588	—	—
Payment of Interest on General Fund Loans .....	101,785	—	101,785	101,785	—	—
Interest Payments to Federal Governments .....	21,625	624	22,249	22,249	—	—
<b>Total Debt Service .....</b>	<b>3,397,681</b>	<b>1,415,212</b>	<b>4,812,893</b>	<b>4,812,893</b>	<b>—</b>	<b>—</b>
<b>Statewide Expenditure and Savings</b>						
Health and Dental Benefits for Annuitants .....	1,006,691	—	1,006,691	1,006,691	—	—
Budget Stabilization Account .....	471,770	—	471,770	471,770	—	—
Board of Control Equity Claims .....	7,266	436	7,702	7,702	—	—
Judgments, Settlements, and Tort Liability Claims .....	2,904	66	2,970	2,970	—	—
Capital Outlay Planning and Studies Funding .....	1,000	—	1,000	—	—	1,000
General Fund Deficit Recovery Payments .....	—	—	—	—	—	—
Reserve for Encumbrance .....	(150,515)	(1,027,120)	(1,177,635)	(453,851)	(682,258)	(41,526)
Brown vs. US Dept. of Health and Human Services .....	—	—	—	—	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Statewide General Administration Expenditures (Pro Rata) .....	(474,779)	4,324	(470,455)	(472,184)	1,729	—	
Various .....	38,754	—	38,754	89	38,665	—	
Miscellaneous .....	3,635	196	3,831	3,831	—	—	
General Fund Credits From Federal Funds .....	(86,071)	—	(86,071)	(86,071)	—	—	
<b>Total Statewide Expenditure and Savings .....</b>	<b>820,655</b>	<b>(1,022,098)</b>	<b>(201,443)</b>	<b>480,947</b>	<b>(641,864)</b>	<b>(40,526)</b>	
<b>TOTAL GENERAL GOVERNMENT .....</b>	<b>5,890,866</b>	<b>3,745,446</b>	<b>9,636,312</b>	<b>7,088,543</b>	<b>2,582,273</b>	<b>(34,504)</b>	
<b>TOTAL GOVERNMENTAL COST EXPENDITURES .....</b>	<b>\$ 101,485,630</b>	<b>\$ 23,060,641</b>	<b>\$ 124,546,271</b>	<b>\$ 36,867,742</b>	<b>\$ 84,578,753</b>	<b>\$ 3,099,776</b>	

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# Bond Interest and Redemption



# General Obligation Bonds Interest and Redemption

**June 30, 2007**

(Amounts in thousands)

	Bonds Outstanding June 30, 2006	Issued
<b>NON-SELF-LIQUIDATING BONDS</b>		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection .....	\$ 510,900	\$ 316,800
California Library Construction and Renovation .....	101,790	101,765
California Park and Recreational Facilities .....	79,215	—
California Parklands .....	14,390	—
California Safe Drinking Water .....	133,125	10,225
California Stem Cell Research and Cures .....	—	—
California Wildlife, Coastal, and Park Land Conservation .....	322,915	—
Children's Hospital .....	63,495	91,960
Class-Size Reduction Public Education Facilities .....	8,288,550	1,838,865
Clean Air and Transportation Improvement .....	1,244,125	128,115
Clean Water .....	61,425	—
Clean Water and Water Conservation .....	15,665	—
Clean Water and Water Reclamation .....	41,805	3,190
Community Parklands .....	27,975	—
County Correctional Facility Capital Expenditure .....	147,955	—
County Correctional Facility Capital Expenditure and Youth Facility .....	252,395	5,670
County Jail Capital Expenditure .....	40,800	—
Disaster Preparedness and Flood Prevention .....	—	—
Earthquake Safety and Public Building Rehabilitation .....	214,085	21,125
Fish and Wildlife Habitat Enhancement .....	18,135	—
Higher Education Facilities .....	1,095,285	32,270
Highway Safety, Traffic Reduction, Air Quality and Port Security .....	—	—
Housing and Emergency Shelter .....	28,790	625,345
Housing and Homeless .....	5,530	425
Kindergarten-University Public Education Facilities .....	12,383,210	4,923,685
Lake Tahoe Acquisitions .....	15,480	—
New Prison Construction .....	620,810	5,560
Passenger Rail and Clean Air .....	487,145	8,355
Public Education Facilities .....	2,390,220	366,990
Safe, Clean, Reliable Water Supply .....	662,750	136,800
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection .....	783,660	328,640
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection 2006 .....	—	—
Safe Neighborhood Parks .....	1,260,550	405,790
School Building and Earthquake .....	26,650	—
School Facilities .....	2,982,172	172,684
Seismic Retrofit .....	1,630,195	294,855
State School Building Lease-Purchase .....	214,900	—
State, Urban, and Coastal Parks .....	10,250	—
Veterans' Home .....	3,080	—
Voting Modernization .....	36,100	—
Water Conservation .....	36,255	5,745
Water Conservation and Water Quality .....	56,390	4,385
Water Security, Clean Drinking Water, Coastal and Beach Protection .....	762,620	397,815
<b>Total, Non-Self-Liquidating Bonds .....</b>	<b>37,070,787</b>	<b>10,227,059</b>
<b>SELF-LIQUIDATING BONDS</b>		
California Water Resources Development .....	683,715	—
Economic Recovery .....	9,933,030	—
Veterans Farm and Home Building .....	1,279,590	359,160
<b>Total, Self-Liquidating Bonds .....</b>	<b>11,896,335</b>	<b>359,160</b>
<b>Total, Bonded Debt .....</b>	<b>\$ 48,967,122</b>	<b>\$ 10,586,219</b>

Interest	Redemption	Bonds Outstanding June 30, 2007	Authorized and Unissued	Commercial Paper Authorized
\$ 27,968	\$ 42,450	\$ 785,250	\$ 855,016	\$ 950,349
6,026	18,145	185,410	67,565	111,405
4,915	12,925	66,290	1,100	—
883	1,975	12,415	—	—
7,151	22,535	120,815	2,500	6,960
—	—	—	2,705,000	295,000
18,419	31,170	291,745	7,330	—
3,932	555	154,900	161,429	433,116
393,606	2,070,085	8,057,330	—	118,570
62,204	192,620	1,179,620	15,630	191,150
3,836	9,760	51,665	—	—
928	1,975	13,690	—	—
2,192	5,445	39,550	—	—
1,776	4,735	23,240	—	—
9,303	23,250	124,705	—	—
13,866	27,650	230,415	—	—
2,602	17,750	23,050	—	—
—	—	—	4,090,000	—
10,005	33,035	202,175	—	28,300
1,109	2,470	15,665	—	—
58,759	134,845	992,710	18,805	980
—	—	—	19,925,000	—
1,431	—	654,135	3,637,125	658,655
316	860	5,095	—	—
589,123	1,259,710	16,047,185	2,772,132	16,745,933
985	2,705	12,775	—	—
36,017	91,655	534,715	298	9,247
26,356	67,085	428,415	—	—
116,321	478,525	2,278,685	37,465	12,965
31,794	133,435	666,115	—	245,475
38,825	105,270	1,007,030	268,791	595,416
—	—	—	5,285,750	102,250
60,554	254,610	1,411,730	302,690	285,205
1,405	1,335	25,315	—	—
155,311	390,785	2,764,072	—	16,759
77,145	350,095	1,574,955	—	143,560
14,288	57,500	157,400	—	—
563	940	9,310	—	—
154	—	3,080	15,170	31,750
1,828	8,190	27,910	—	137,370
1,733	7,220	34,780	—	8,855
3,301	4,565	56,210	23,215	—
36,980	149,505	1,010,930	1,628,498	782,327
<b>1,823,910</b>	<b>6,017,365</b>	<b>41,280,482</b>	<b>41,820,509</b>	<b>21,911,597</b>
29,195	48,965	634,750	167,600	—
432,116	944,070	8,988,960	3,746,000	—
72,683	319,280	1,319,470	365,310	—
<b>533,994</b>	<b>1,312,315</b>	<b>10,943,180</b>	<b>4,278,910</b>	<b>—</b>
<b>\$ 2,357,904</b>	<b>\$ 7,329,680</b>	<b>\$ 52,223,662</b>	<b>\$ 46,099,419</b>	<b>\$ 21,911,597</b>

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2007**  
(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Library Construction and Renovation	California Park and Recreational Facilities	California Parklands
2008 .....	\$ 45,857	\$ 13,514	\$ 16,980	\$ 2,723
2009 .....	48,216	12,939	16,138	2,585
2010 .....	48,443	13,513	12,281	2,450
2011 .....	49,761	14,689	9,794	2,315
2012 .....	63,309	15,100	7,235	1,168
2013 .....	49,813	13,227	2,496	498
2014 .....	49,825	11,823	1,971	480
2015 .....	46,403	11,941	1,905	462
2016 .....	46,269	12,284	1,840	444
2017 .....	43,945	11,107	1,871	426
2018 .....	42,822	10,435	1,800	408
2019 .....	43,321	9,971	1,740	392
2020 .....	55,770	10,070	1,671	376
2021 .....	69,992	10,589	1,602	359
2022 .....	74,663	9,531	1,338	344
2023 .....	39,141	9,194	1,303	396
2024 .....	39,759	8,901	911	55
2025 .....	42,890	8,898	716	52
2026 .....	41,442	8,948	511	—
2027 .....	42,816	9,809	237	—
2028 .....	70,005	10,330	226	—
2029 .....	40,355	9,731	—	—
2030 .....	50,569	9,816	—	—
2031 .....	67,239	10,621	—	—
2032 .....	58,413	12,380	—	—
2033 .....	59,864	12,745	—	—
2034 .....	54,807	12,855	—	—
2035 .....	44,876	13,389	—	—
2036 .....	39,986	13,289	—	—
2037 .....	19,878	7,565	—	—
2038 .....	—	—	—	—
2039 .....	—	—	—	—
2040 .....	—	—	—	—
2041 .....	—	—	—	—
<b>TOTAL .....</b>	<b>1,490,449</b>	<b>339,204</b>	<b>84,566</b>	<b>15,933</b>
Percent of Total Requirements .....	1.76%	0.40%	0.10%	0.02%
<b>Total Interest Payments .....</b>	<b>705,199</b>	<b>153,794</b>	<b>18,276</b>	<b>3,518</b>
<b>Total Redemptions .....</b>	<b>\$ 785,250</b>	<b>\$ 185,410</b>	<b>\$ 66,290</b>	<b>\$ 12,415</b>

## Non-Self-Liquidating

California Safe Drinking Water	California Wildlife, Coastal, and Park Land Conservation	Children's Hospital	Class-Size Reduction Public Education Facilities	Clean Air and Transportation Improvement	Clean Water	Clean Water and Water Conservation
\$ 18,641	\$ 47,409	\$ 8,663	\$ 684,569	\$ 123,168	\$ 12,728	\$ 2,776
17,941	45,905	8,361	678,140	140,222	12,342	2,649
17,937	42,279	8,168	676,766	115,366	10,175	2,076
16,431	37,295	8,429	616,186	120,815	7,630	1,978
12,414	33,369	12,392	602,839	150,635	5,245	1,364
7,527	21,980	12,310	586,765	104,074	1,973	721
7,261	17,510	11,978	571,903	73,971	1,907	697
7,075	16,965	12,448	552,888	72,392	1,840	673
6,838	16,407	12,189	511,260	70,142	1,774	650
6,606	16,340	10,435	493,396	69,739	1,707	632
7,003	16,293	7,388	492,758	70,817	1,641	609
7,068	15,687	7,467	486,092	71,979	1,575	585
6,719	15,075	7,268	481,791	85,475	1,508	538
5,559	14,460	8,594	470,641	60,546	1,443	515
5,332	13,020	8,244	513,203	58,368	1,372	493
6,256	12,503	8,113	578,753	68,262	1,301	471
4,176	9,160	8,056	537,812	55,006	265	448
3,161	6,499	9,764	575,211	44,791	103	301
3,083	5,417	8,622	567,037	52,795	—	174
1,006	3,573	9,363	470,878	39,983	—	122
890	1,393	9,637	548,524	35,610	—	117
1,040	1,555	8,166	520,892	29,597	—	112
572	512	8,074	590,968	27,106	—	1
62	510	10,733	320,426	16,655	—	1
134	512	10,847	261,331	14,327	—	—
173	512	10,939	141,889	13,715	—	—
—	—	12,530	86,185	4,445	—	—
—	—	12,741	11,350	800	—	—
—	—	12,084	4,417	668	—	—
5	—	7,017	1,467	174	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>170,910</b>	<b>412,140</b>	<b>291,020</b>	<b>13,636,337</b>	<b>1,791,643</b>	<b>66,529</b>	<b>18,703</b>
0.20%	0.49%	0.34%	16.13%	2.12%	0.08%	0.02%
50,095	120,395	136,120	5,579,007	612,023	14,864	5,013
<b>\$ 120,815</b>	<b>\$ 291,745</b>	<b>\$ 154,900</b>	<b>\$ 8,057,330</b>	<b>\$ 1,179,620</b>	<b>\$ 51,665</b>	<b>\$ 13,690</b>

(Continued)

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2007**  
(Amounts in thousands)

	Clean Water and Water Reclamation	Community Parklands	County Correctional Facility Capital Expenditure	County Correctional Facility Capital Expenditure and Youth Facility
2008 .....	\$ 4,149	\$ 6,213	\$ 31,013	\$ 33,333
2009 .....	4,368	5,897	29,453	38,413
2010 .....	3,901	5,325	25,669	38,091
2011 .....	4,111	3,616	20,442	37,141
2012 .....	3,568	2,567	13,061	25,491
2013 .....	3,364	665	10,145	19,131
2014 .....	3,723	517	3,247	11,362
2015 .....	2,875	497	2,844	11,515
2016 .....	2,786	478	2,732	12,567
2017 .....	3,164	458	2,620	10,994
2018 .....	3,043	439	2,508	12,195
2019 .....	2,988	420	2,403	11,306
2020 .....	3,213	403	2,208	13,853
2021 .....	2,789	386	2,114	4,866
2022 .....	3,575	369	2,021	9,931
2023 .....	2,231	425	2,127	6,720
2024 .....	892	1	—	3,961
2025 .....	857	—	—	3,700
2026 .....	978	—	—	2,533
2027 .....	646	—	—	1,313
2028 .....	540	—	—	1,560
2029 .....	952	—	—	894
2030 .....	472	—	—	861
2031 .....	—	—	—	—
2032 .....	—	—	—	—
2033 .....	—	—	—	—
2034 .....	—	—	—	—
2035 .....	—	—	—	—
2036 .....	—	—	—	—
2037 .....	—	—	—	—
2038 .....	—	—	—	—
2039 .....	—	—	—	—
2040 .....	—	—	—	—
2041 .....	—	—	—	—
<b>TOTAL .....</b>	<b>59,185</b>	<b>28,676</b>	<b>154,607</b>	<b>311,731</b>
Percent of Total Requirements .....	0.07%	0.03%	0.18%	0.37%
<b>Total Interest Payments .....</b>	<b>19,635</b>	<b>5,436</b>	<b>29,902</b>	<b>81,316</b>
<b>Total Redemptions .....</b>	<b>\$ 39,550</b>	<b>\$ 23,240</b>	<b>\$ 124,705</b>	<b>\$ 230,415</b>

\* Includes estimated interest for \$3.4 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2007.

## Non-Self-Liquidating

County Jail Capital Expenditure	Earthquake Safety and Public Building Rehabilitation	Fish and Wildlife Habitat Enhancement	Higher Education Facilities	Housing and Emergency Shelter	Housing and Homeless	Kindergarten- University Public Education Facilities *
\$ 14,272	\$ 22,665	\$ 3,412	\$ 157,731	\$ 43,398	\$ 724	\$ 956,521
8,116	22,163	3,253	162,662	93,723	695	1,010,439
2,215	22,644	2,573	148,673	103,953	662	1,039,421
852	29,572	2,372	151,596	112,803	879	1,047,724
—	23,431	1,167	77,090	134,744	864	1,111,068
—	34,385	591	61,668	131,132	508	1,035,978
—	23,277	654	55,396	115,397	204	1,023,147
—	15,833	635	54,073	65,081	383	970,665
—	13,164	533	56,265	727	224	970,132
—	12,753	518	49,975	432	224	1,229,197
—	14,336	591	52,395	396	221	1,274,083
—	12,603	577	60,840	396	212	1,031,074
—	9,515	563	60,090	396	201	1,026,306
—	5,936	548	37,016	396	186	963,702
—	4,625	494	48,195	396	509	851,895
—	1,711	535	44,194	396	215	934,506
—	360	430	27,039	396	—	1,145,053
—	360	320	19,947	706	—	1,106,186
—	—	259	15,282	382	—	1,154,491
—	—	259	7,438	1,082	—	909,709
—	—	240	5,305	712	—	908,883
—	—	235	11,933	579	—	950,904
—	—	221	1,743	567	—	983,043
—	—	222	1,272	1,566	—	1,017,302
—	—	222	1,051	1,503	—	1,047,572
—	—	227	1,065	1,440	—	1,053,932
—	—	226	—	1,380	—	758,295
—	—	—	—	1,320	—	499,855
—	—	—	—	—	—	433,848
—	—	—	—	—	—	272,376
—	—	—	—	—	—	37
—	—	—	—	—	—	37
—	—	—	—	—	—	1,034
—	—	—	—	—	—	—
<b>25,455</b>	<b>269,333</b>	<b>21,877</b>	<b>1,369,934</b>	<b>815,399</b>	<b>6,911</b>	<b>28,718,415</b>
0.03%	0.32%	0.03%	1.62%	0.96%	0.01%	33.97%
2,405	67,158	6,212	377,224	161,264	1,816	12,671,230
<b>\$ 23,050</b>	<b>\$ 202,175</b>	<b>\$ 15,665</b>	<b>\$ 992,710</b>	<b>\$ 654,135</b>	<b>\$ 5,095</b>	<b>\$ 16,047,185</b>

(Continued)

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2007**  
(Amounts in thousands)

	Lake Tahoe Acquisitions	New Prison Construction	Passenger Rail and Clean Air	Public Education Facilities
2008 .....	\$ 3,517	\$ 132,767	\$ 70,941	\$ 238,003
2009 .....	3,349	108,927	67,488	204,847
2010 .....	3,182	134,639	64,465	196,083
2011 .....	2,344	134,640	88,720	226,655
2012 .....	2,135	37,608	95,606	183,568
2013 .....	179	24,296	47,828	174,477
2014 .....	170	19,699	24,321	170,018
2015 .....	162	12,598	20,222	160,485
2016 .....	56	6,706	10,586	159,533
2017 .....	54	6,249	10,208	154,348
2018 .....	51	8,120	14,365	131,300
2019 .....	—	10,024	9,235	126,514
2020 .....	—	1,889	3,391	157,963
2021 .....	—	599	1,427	157,657
2022 .....	—	78	1,066	165,977
2023 .....	—	127	1,067	161,449
2024 .....	—	193	—	134,075
2025 .....	—	257	—	120,658
2026 .....	—	112	—	136,578
2027 .....	—	108	—	155,571
2028 .....	—	114	—	114,015
2029 .....	—	119	—	79,186
2030 .....	—	114	—	29,433
2031 .....	—	114	—	14,119
2032 .....	—	59	—	8,425
2033 .....	—	61	—	5,884
2034 .....	—	68	—	1,030
2035 .....	—	—	—	1,006
2036 .....	—	—	—	—
2037 .....	—	—	—	—
2038 .....	—	—	—	—
2039 .....	—	—	—	—
2040 .....	—	—	—	—
2041 .....	—	—	—	—
<b>TOTAL .....</b>	<b>15,199</b>	<b>640,285</b>	<b>530,936</b>	<b>3,568,857</b>
Percent of Total Requirements .....	0.02%	0.76%	0.63%	4.22%
<b>Total Interest Payments .....</b>	<b>2,424</b>	<b>105,570</b>	<b>102,521</b>	<b>1,290,172</b>
<b>Total Redemptions .....</b>	<b>\$ 12,775</b>	<b>\$ 534,715</b>	<b>\$ 428,415</b>	<b>\$ 2,278,685</b>

## Non-Self-Liquidating

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	Safe Neighborhood Parks	School Building and Earthquake	School Facilities	Seismic Retrofit	State School Building Lease-Purchase
\$ 53,059	\$ 71,923	\$ 118,079	\$ 2,670	\$ 390,347	\$ 139,033	\$ 60,554
52,305	70,214	116,747	2,601	397,176	136,490	57,265
50,321	70,899	109,133	2,532	446,753	127,333	35,843
47,855	81,779	95,315	2,462	381,398	137,284	18,808
52,047	74,657	98,112	2,392	239,953	124,236	8,242
48,959	71,473	94,430	2,322	183,147	113,119	—
50,624	70,295	94,248	2,252	179,819	112,446	—
54,819	61,737	104,276	2,182	189,582	107,641	—
51,248	58,694	98,208	2,112	158,040	100,996	—
39,408	56,249	76,293	2,037	166,770	99,484	—
36,411	52,912	76,190	1,967	152,273	97,543	—
36,519	52,715	75,875	1,897	169,881	89,435	—
37,738	52,391	83,253	1,827	162,488	107,040	—
37,925	53,716	76,768	1,757	124,488	107,206	—
40,670	54,482	79,874	1,687	215,157	98,651	—
41,796	56,774	81,904	1,616	107,207	111,844	—
39,390	58,986	88,141	1,544	56,993	97,919	—
41,209	82,758	88,227	1,473	30,949	111,442	—
53,430	86,999	83,095	1,401	12,500	92,008	—
47,676	111,170	87,399	—	11,903	100,231	—
41,994	90,848	94,109	—	12,077	101,578	—
36,759	53,253	81,264	—	19,283	82,988	—
29,289	59,869	93,971	—	5,952	64,127	—
28,848	65,744	91,381	—	2,839	42,492	—
26,496	60,138	100,378	—	2,907	37,941	—
22,031	53,325	88,014	—	3,059	16,707	—
15,805	41,648	63,452	—	518	11,154	—
9,229	36,049	49,266	—	349	6,698	—
7,757	21,322	39,760	—	377	5,464	—
2,531	15,652	12,506	—	72	20	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,134,148</b>	<b>1,848,671</b>	<b>2,539,668</b>	<b>38,731</b>	<b>3,824,257</b>	<b>2,580,550</b>	<b>180,712</b>
1.34%	2.19%	3.00%	0.05%	4.52%	3.05%	0.21%
468,033	841,641	1,127,938	13,416	1,060,185	1,005,595	23,312
<b>\$ 666,115</b>	<b>\$ 1,007,030</b>	<b>\$ 1,411,730</b>	<b>\$ 25,315</b>	<b>\$ 2,764,072</b>	<b>\$ 1,574,955</b>	<b>\$ 157,400</b>

(Continued)



# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2007**  
(Amounts in thousands)

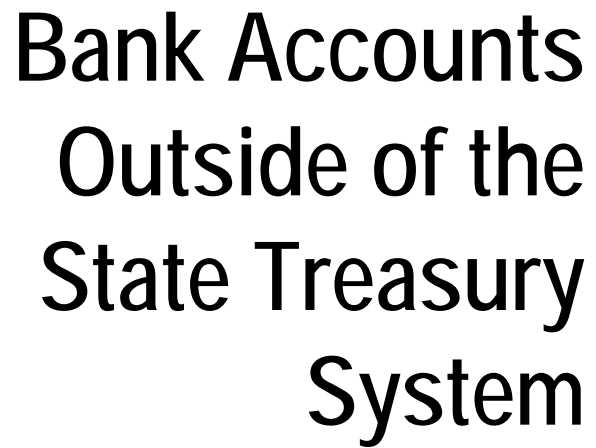
	State, Urban, and Coastal Parks	Veterans' Home	Voting Modernization	Water Conservation
2008 .....	\$ 1,443	\$ 154	\$ 10,019	\$ 3,151
2009 .....	1,385	154	10,024	5,250
2010 .....	1,312	154	10,017	2,930
2011 .....	1,248	154	225	2,953
2012 .....	794	154	226	2,864
2013 .....	618	3,234	225	2,751
2014 .....	599	—	220	2,536
2015 .....	581	—	—	2,506
2016 .....	562	—	—	2,451
2017 .....	548	—	—	2,381
2018 .....	529	—	—	2,685
2019 .....	510	—	—	3,087
2020 .....	492	—	—	2,725
2021 .....	473	—	—	2,011
2022 .....	455	—	—	2,069
2023 .....	490	—	—	2,514
2024 .....	342	—	—	1,525
2025 .....	156	—	—	1,194
2026 .....	150	—	—	916
2027 .....	88	—	—	793
2028 .....	85	—	—	700
2029 .....	131	—	—	803
2030 .....	—	—	—	515
2031 .....	—	—	—	295
2032 .....	—	—	—	554
2033 .....	—	—	—	694
2034 .....	—	—	—	36
2035 .....	—	—	—	44
2036 .....	—	—	—	43
2037 .....	—	—	—	46
2038 .....	—	—	—	—
2039 .....	—	—	—	—
2040 .....	—	—	—	—
2010 .....	—	—	—	—
<b>TOTAL .....</b>	<b>12,991</b>	<b>4,004</b>	<b>30,956</b>	<b>53,022</b>
Percent of Total Requirements .....	0.02%	0.00%	0.04%	0.06%
<b>Total Interest Payments .....</b>	<b>3,681</b>	<b>924</b>	<b>3,046</b>	<b>18,242</b>
<b>Total Redemptions .....</b>	<b>\$ 9,310</b>	<b>\$ 3,080</b>	<b>\$ 27,910</b>	<b>\$ 34,780</b>

\*Includes estimated interest for \$2.4 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2007.

Non-Self-Liquidating		Self-Liquidating				
Water Conservation and Water Quality	Water Security, Clean Drinking Water, Coastal and Beach Protection	California Water Resources Development	Economic Recovery *	Veterans Farm and Home Building	Total	
\$ 7,716	\$ 66,041	\$ 77,394	\$ 807,499	\$ 158,734	4,663,503	
7,413	69,372	77,501	836,317	147,748	4,737,193	
7,087	68,102	77,259	871,130	121,567	4,743,322	
6,757	69,704	76,436	887,701	83,350	4,642,219	
5,167	77,185	75,728	599,922	93,840	4,072,557	
3,934	69,477	74,463	891,849	70,061	3,975,793	
3,817	68,786	73,588	863,711	87,149	3,810,548	
4,816	64,559	66,973	861,533	102,315	3,666,380	
6,046	57,909	57,657	893,561	113,564	3,517,634	
3,610	56,361	52,406	614,312	103,918	3,411,175	
3,041	49,257	38,027	790,772	75,689	3,543,313	
3,045	51,105	28,389	828,358	92,831	3,348,116	
2,935	56,312	18,791	780,133	66,572	3,318,949	
2,845	56,033	9,122	545,107	66,595	2,905,968	
2,729	55,815	1,994	270,199	67,005	2,665,826	
2,886	55,640	95	42,861	48,508	2,435,531	
1,528	56,690	90	1,026,614	51,850	3,458,561	
1,341	59,818	36	—	57,820	2,421,800	
1,286	56,491	—	—	50,766	2,437,686	
1,231	59,389	—	—	51,543	2,125,336	
1,176	69,060	—	—	50,690	2,170,418	
822	94,526	—	—	54,735	2,080,814	
448	100,802	—	—	60,828	2,119,873	
140	75,492	—	—	56,457	1,824,530	
133	76,766	—	—	56,712	1,778,801	
—	76,197	—	—	55,978	1,618,451	
—	75,388	—	—	29,447	1,169,269	
—	53,627	—	—	28,962	769,561	
—	51,515	—	—	25,555	656,085	
—	16,663	—	—	27,173	383,145	
—	—	—	—	17,963	18,000	
—	—	—	—	17,975	18,012	
—	—	—	—	17,985	19,019	
—	—	—	—	17,995	17,995	
<b>81,949</b>	<b>1,914,082</b>	<b>805,949</b>	<b>12,411,579</b>	<b>2,229,880</b>	<b>84,545,383</b>	
0.10%	2.26%	0.95%	14.68%	2.64%	100.00%	
25,739	903,152	171,199	3,422,619	910,410	<b>32,321,721</b>	
<b>\$ 56,210</b>	<b>\$ 1,010,930</b>	<b>\$ 634,750</b>	<b>\$ 8,988,960</b>	<b>\$ 1,319,470</b>	<b>\$ 52,223,662</b>	

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# Bank Accounts Outside of the State Treasury System

# Bank Accounts Outside of the State Treasury System

June 30, 2007

Agency	Account Title	Type of Account	Purpose	Balance
Board of Equalization .....	State of California, State Board of Equalization	Checking	Deposit of fuel tax revenue from licenses through International Fuel Tax Agreement	\$ 725,767
Business, Technology and Transportation Agency .....	Various	Investment	Hold funds for disbursement	111,843,311
California Housing Finance Agency .....	Cash in U.S. Bank Trust	Cash	As required by the indenture	(20,895)
	Cash in Bank of America	Cash	As required by the indenture	29,481,909
	Commercial Paper—Financing Adjustment Factor Escrow	Short-term Investment	As required by an agreement	7,732,000
	Commercial Paper—Bond Reserve	Investment	As required by an agreement	47,954,000
	Commercial Paper—Revenue	Investment	As required by an agreement	4,324,000
	Investment—Reserve	Investment	As required by the indenture	17,332,167
	Investment—Bond Reserve	Investment Agreement	As required by the indenture	101,700,630
	Investment—Bond Reserve	Federal Home Loan Mortgage Corporation	As required by the indenture	780,000
	Investment—Bond Reserve	Federal National Mortgage Association	As required by the indenture	34,550,503
	Investment—Bond Reserve	Government National Mortgage Association	As required by the indenture	6,128,938
	Investment—Bond Revenue	Investment Agreement	To pay debt service/expenses	364,618,237
	Investment—At Cost	Money Market	As required by the indenture	17,905,639
	Investment—Debt Service Reserve	Government National Mortgage Association	As required by the indenture	713,011

Agency	Account Title	Type of Account	Purpose	Balance
	Investment—Debt Service Reserve	Investment Agreement	As required by the indenture	2,305,024
	Investment—Escrow	Investment Agreement	Purchase of mortgage loans	8,107,967
	Investment—Loan Reserve	Investment Agreement	As required by the indenture	22,234
	Investment—Program/ Acquisition	Investment Agreement	Purchase of mortgage loans	42,762,196
	Investment—Program	Investment Agreement	As required by the indenture	1,543,337
	Investment—Program	Investment Agreement	Purchase of mortgage loans	271,260,611
	Investment—Program	Mortgage Backed Security	Purchase of mortgage loans	16,990,058
	Investment—Redemption	Investment Agreement	Purchase or redemption of bonds	82,956
<b>Total, California Housing Finance Agency .....</b>				<b>976,274,522</b>
California State Hospitals:				
Agnews Developmental Center .....	ADC—Trust Deposit	Checking	Patient trust funds	95,950
Atascadero State Hospital ...	Clients' Trustee Savings Account	Money Market	Patient trust funds	90,361
	Patients' Savings Account	Savings	Patient funds	200,502
Coalinga State Hospital .....	Patients' Benefit Fund	Checking	To deposit donations and other approved sources for the education and entertainment of the patients	2,683
Fairview Developmental Center .....	Fairview Developmental Center Clients' Accounts	Money Market	Pooled savings of client funds	247,275

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2007

Agency	Account Title	Type of Account	Purpose	Balance
Frank D. Lanterman Developmental Center .....	Residents' Savings Account	Certificate of Deposit	To invest excess resident funds	233,557
Canyon Springs Intensive Care Facilities .....	Residents' Savings Account	Money Market	To invest excess resident funds	8,015
Napa State Hospital.....	Clients' Trustee Accounts	Savings	Trustee savings accounts	21,549
Northern California Facility– Yuba City .....	Clients' Trustee Accounts	Certificate of Deposit	Accumulation of funds per Welfare and Institutions Code to meet share of cost	9,000
Patton State Hospital .....	Patients' Savings Accounts	Savings	To comply with Welfare and Institutions Code Sec. 4125 and Government Code Sec. 16305	165,434
	Patients' Medicare Premiums	Checking	Patient Medicare premium payments	17,751
Porterville Developmental Center .....	Residents' Savings in Banks/Savings and Loan	Savings	Income for residents	229,179
Sonoma Developmental Center .....	Albert and Angela Zanini Bequest	Savings	Trust fund established with income only for Patients' Benefit Fund	11,905
	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund established with proceeds of matured bond with income only for Patients' Benefit Fund	95,776
	Sonoma Developmental Center–Clients' Trustee Accounts	Certificate of Deposit	To comply with Welfare and Institutions Code Sec. 4125 and Government Code Sec. 16305	279,000
<b>Total, California State Hospitals .....</b>				<b>1,707,937</b>
California State Lottery Commission .....	Adjustment Account	Checking	Debit nontransferrable funds and credit buy-back checks for Scratcher games	(482)

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
California State Universities: Trustees of the California State University .....	CSU International Programs, Chile	Personal Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	1,547
	CSU International Programs, China	Personal Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	4,821
	CSU International Programs, France	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	45,830
	CSU International Programs, Germany	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	26,792
	CSU International Programs, Italy	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	306,597
	CSU International Programs, Japan	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	71,132
	CSU International Programs, Mexico	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	1,489

(Continued)



# Bank Accounts Outside of the State Treasury System

June 30, 2007

Agency	Account Title	Type of Account	Purpose	Balance
	CSU International Programs, Spain	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	54,098
	California State University, Office of the Chancellor	CSU Pooled Investment	Maximize investments	98,401,859
	CSU, Channel Islands Site Authority Rental Housing Revenue Bond	Investment	Investment of undisbursed bond proceeds	49,280,692
	California State University, Office of the Chancellor	Checking	Electronic funds transfer (EFT), Support operations	(5,748,081) *
	CSU Risk Management Authority	Checking	Support operations	82,369
	CSU Risk Management Authority	Investment	Maximize investments	161,203,742
	CSU, Channel Islands Citibank FSB	Certificate of Deposit	Invest undisbursed bond proceeds	2,971
	CSU, Channel Islands US Bank	Investment	Invest undisbursed bond proceeds	2,920,206
	CSU, Channel Islands Project Funds	Investment	Investment of undisbursed bond proceeds	95,102
	CSU, Channel Islands Project Funds	Savings	Depository reserve	1,035
	CSU, Channel Islands Project Funds	Savings	Depository for energy rebates	132,558
	California State Student Association	Checking	Payroll clearing account	8,390
California State University, Bakersfield .....	CSU, Bakersfield, Short-term Account	Investment	Maximize investments	20,189,194
	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(5,481,103) *
	Transfer Account	Checking	Wire transfer account	182

\* A negative balance is primarily due to timing, as a result of a change in banking practices for the CSU campuses.

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
California State University, Chico .....	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(1,115,298) *
	CSU, Chico, Short-term	Pooled Investment Fund	Maximize investment	46,344,024
California State University, Dominguez Hills .....	CSU, Dominguez Hills, Federal Financial Aid	Checking	For drawdown of federal financial aid funds	3
	CSU, Dominguez Hills	Pooled Investment Fund	Maximize investment	30,295,702
	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(225,203) *
California State University, Fresno.....	CSU, Fresno, Short-term	Investment	Investment	36,987,272
	CSU, Fresno, Medium-term	Investment	Investment	20,588,332
	CSU, Fresno	Checking	Wire transfers	665,890
California State University, Fullerton .....	CSU, Fullerton, Perkins Loan Federal Funds	Certificate of Deposit	Interest account	526,187
	CSU, Fullerton, Trust Funds Securities	Investment	Interest account	57,190,278
	CSU, Fullerton, Direct Deposit	Checking	Direct deposit account	24,021
	Depository/Paper Disbursements	Checking	Zero balance accounts for support operations	(1,120) *
California State University, East Bay (formerly Hayward) .....	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts for support operations	(2,377,792) *
	CSU, Hayward, Office of the Chancellor	Pooled Investment Fund	Maximize investment	27,188,832

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2007

Agency	Account Title	Type of Account	Purpose	Balance
California State University, Humboldt .....	CSU, Humboldt, Dispository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(1,251,975) *
	CSU, Humboldt, Metropolitan West Securities	Investment	Investment of trust funds	24,282,667
California State University, Long Beach .....	Depository/ACH and Controlled Disbursements	Checking	Zero balance accounts to support operations	(3,383,872) *
	CSU, Long Beach, Business Office	Checking	Conduit to transfer funds to and from Metropolitan West Securities	915
	CSU, Long Beach	Short-term Investment	Investment of money pending disbursements	95,752,806
	CSU, Long Beach	Medium-term Investment	Investment of money pending disbursement	18,901,230
California State University, Los Angeles .....	CSU, Los Angeles, Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(258,014) *
	CSU, Los Angeles, Metropolitan West Securities	Investment	Trust	61,902,743
California State University, Maritime Academy .....	California Maritime, Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(423,144) *
	California Maritime	Investments	Investments	9,996,090
California State University, Monterey Bay .....	CSU, Monterey Bay	Checking	General checking	519,232
	CSU, Monterey Bay, Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(742,534) *
	CSU, Monterey Bay, Short-term Account	Short-term Investment	Invest trust fund monies	27,473,826

\* A negative balance is primarily due to timing, as a result of a change in banking practices for the CSU campuses.

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	CSU, Monterey Bay, Koch-CSU	Escrow	Acquisition Fund	3,288,805
California State University, Northridge .....	CSU, Northridge, Depository/Paper Disbursements	Checking	Zero balance account to support operations	(1,424,204) *
	CSU, Northridge, Trust Fund	Investment	Established to allow wire transfers to LAIF and other investment agencies	3,000
	CSU, Northridge, Trust Fund	Investment	Established to allow wire transfers to LAIF and other investment agencies	3,000
	CSU, Northridge, Trust Fund	Investment	Established to allow wire transfers to LAIF and other investment agencies	3,000
	CSU, Northridge	Pooled Investment Fund	Maximize investment	82,692,512
California State Polytechnic University, Pomona .....	Cal Poly Pomona	Checking	Bank charges on investments	857
	Cal Poly Pomona, Depository/Paper Disbursements	Checking	Zero balance account to support operations	(2,465,311) *
	Cal Poly Pomona	Short-term	Investment	72,893,333
	Cal Poly Pomona	Escrow	Loan proceeds	2,039
California State University, Sacramento .....	CSU, Sacramento	Checking	Transfer funds for investments	5,402
	Depository/Paper Disbursements	Checking	Zero balance account to support operations	147,008
	CSU, Sacramento, Office of the Chancellor	Pooled Investment Fund	Maximize Investment	90,127,906
California State University, San Bernardino .....	CSU, San Bernardino	Checking	Wire transfer and direct deposit for financial aid disbursement	321,868

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2007

Agency	Account Title	Type of Account	Purpose	Balance
	CSU, San Bernardino, Associated Students	Checking	Used to transfer funds for LAIF investments	740
	CSU, San Bernardino	Checking	Zero balance account to support operations	(1,739,398) *
	CSU, San Bernardino Student Union	Checking	To fund student facility operation	3,897
	CSU, San Bernardino	Institutional	For use by ADP to disburse Associated Student/Student Union Payroll	30,662
	CSU, San Bernardino, Student Union	Certificate of Deposit	To fund student facility operations	100,002
	CSU, San Bernardino, Associated Students	Certificate of Deposit	To fund student facility operations	99,072
	CSU, San Bernardino	Mid-term Investment	Invest trust money	777,231
	CSU, San Bernardino	Pooled Investment Fund	Maximize investment	44,212,338
	CSU, San Bernardino	Certificate of Deposit	To fund student facility operations	50,041
	CSU, San Bernardino	Savings	To fund student facility operations	32
California State University, San Diego .....	CSU, San Diego, Depository	Checking	Zero balance accounts to support operations	373,255
	CSU, San Diego	Pooled Investment Fund	Short-term investment	69,319,257
	CSU, San Diego	Pooled Investment Fund	Medium-term investment	20,906,705
California State University, San Francisco .....	CSU, San Francisco, Depository/ACH and Paper Disbursements	Checking	ACH-direct deposit for students	(3,448,691) *
	CSU, San Francisco, Short-term Account	Security	Investment account	67,313,280

\* A negative balance is primarily due to timing, as a result of a change in banking practices for the CSU campuses.

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	CSU, San Francisco, Medium-term Account	Security	Investment account	10,116,442
	CSU, San Francisco, EFT	Checking	EFT to Metropolitan West	5,388
California State University, San Jose .....	CSU, San Jose	U. S. Government Securities	Investment of excess cash	2,043,431
	CSU, San Jose	Checking	Zero balance accounts to support operations	(916,946) *
	CSU, San Jose	Money Market – Short-term account	Investment of excess cash	69,452,479
	CSU, San Jose	Money Market – Medium-term account	Investment of excess cash	28,107,267
	CSU, San Jose	Money Market	Investment of excess cash	483,758
California State Polytechnic University, San Luis Obispo .....	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(1,679,440) *
	Electronic Transfer Account	EFT Account	Receive EFT payments and transfer surplus funds to invest	1,594
	Electronic Transfer Account, Pooled Investment Metropolitan West Securities Fund		Maximize investments	101,848,832
California State University, San Marcos .....	CSU, San Marcos, Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	275,699
	CSU, San Marcos	Pooled Investment Fund	Maximize investment	25,041,841
California State University, Sonoma .....	CSU, Sonoma, Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(180,049) *
	CSU, Sonoma, Trust	Pooled Investment Fund	Maximize investment	32,970,160

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2007

Agency	Account Title	Type of Account	Purpose	Balance
California State University, Stanislaus .....	Metropolitan West Securities	Short-term Investment	Invest excess trust funds	12,635,192
	Metropolitan West Securities	Total-return Investment	Invest excess trust funds	1,847,206
	EFT Account	Checking	Investment	7,000
California State University, Channel Islands.....	CSU, Channel Islands, Depository/ACH and Paper Disbursements	Checking	Zero balance account to support operations	(513,797) *
	CSU, Channel Islands	Investment	Maximize investment	17,236,507
<b>Total, California State Universities .....</b>				<b>1,512,842,722</b>
Department of Child Support Services .....	Investment Sweep Account	Investment	Fund management control and to avoid collateral requirements	61,089,468
Department of Consumer Affairs .....	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	183,624
	Gold Cross Mortuary Funeral Pre-Need Fund	Money Market	Trust fund under conservatorship	67,461
	Verduga Hills Cemetery	Money Market	Trust fund under conservatorship	197,950
State Athletic Commission .....	Wachovia Securities	Investment	Pension fund held in trust	4,536,176
<b>Total, Department of Consumer Affairs .....</b>				<b>4,985,211</b>
Department of Corrections: Parole and Community Service Division .....	Bakersfield Region	Checking	Change order	3
	Central Coastal Region	Checking	Parole release fund	4,702

\* A negative balance is primarily due to timing, as a result of a change in banking practices for the CSU campuses.

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	Central Valley Region	Checking	To process change orders for cash fund replenishment	3,250
	Bank Drafts Account	Checking	To pay cash assistance to parolees by bank draft	502,657
<b>Total, Department of Corrections .....</b>				<b>510,612</b>
Department of Developmental Services.....	Sierra Vista	Investment	Accumulation of Funds per W&I code to meet share of cost	9,000
Department of Fish and Game .....	Department of Fish and Game	Checking	Over-the-counter purchases	47,664
Department of Food and Agriculture: District Agricultural Associations .....	Various	Checking	Various	19,777,708
	Various	Institutional	Various	2,950,881
	Various	Investment	Investments	20,148,099
	Various	Money Market/ Savings	Interest-bearing accounts	901,276
<b>Total, Department of Food and Agriculture .....</b>				<b>43,777,964</b>
Department of Health Services .....	California Children's Services (CCS)	Checking	CCS Training Fund	2,327
	Back-up Withholding for Internal Revenue Service	Zero Balance	Electronic fund transfers to Internal Revenue Service	174
<b>Total, Department of Health Services .....</b>				<b>2,501</b>
Department of Motor Vehicles .....	Change Order Account	Imprest Account	Field offices use account to obtain change from Bank of America	60,000

(Continued)



# Bank Accounts Outside of the State Treasury System

June 30, 2007

Agency	Account Title	Type of Account	Purpose	Balance
Department of Parks and Recreation.....	ReserveAmerica Trust	Checking	Deposit reservation proceeds from ReserveAmerica as well as other customers	267,819
Department of Pesticide Regulation .....	California Environmental Protection Agency, Department of Pesticide Regulation Account	Bank Draft	Bank draft system	3,778
Department of Rehabilitation ...	Department of Rehabilitation	Checking	To be used by clients to pay for over-the-counter purchases	151,292
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	11,069
<b>Total, Department of Rehabilitation .....</b>				<b>162,361</b>
Department of Veterans Affairs .....	Claims Payment Fund	Checking	Reserve for Fire Insurance Program	1,000,000
	Claims Fluctuation Reserve Account	Investment Account	Reserve for Life and Disability Insurance Program	5,323,606
<b>Total, Department of Veterans Affairs .....</b>				<b>6,323,606</b>
Employment Development Department .....	State of California, Unemployment Insurance Account	Checking	An interbranch depository account for cash collections made by field offices	186,973
Energy Resources Conservation and Development Commission....	Trust Account	Loan Program	Used to administer the CEC Bond Funded loan program	44,331,664
Prison Industry Authority.....	Investment Certificate of Deposits	Investment	Interest on ward trust account	300,000
Public Utilities Commission .....	Public Agency Savings Account	Savings	Funds entrusted to the commission by person or corporation filing a complaint against a public utility	964,912

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
Scholarshare Investment Board .....	Golden State Scholarshare Trust	Trust	State-sponsored college savings program	2,100,108,062
State Teachers' Retirement System .....	Concentration Account	Checking	Concentration account for Real Estate Cash Management System (receipts)	3,389,457
	Retirement System Deposit Account	Checking	Established for the collection and disbursements of Federal Income Tax	72,644,750
	California State Teacher's Retirement System	Checking	To transfer Medicare funds to HCFA	1,227
<b>Total, State Teachers' Retirement System .....</b>				<b>76,035,434</b>
State Trial Court Funding * .....	Various	Checking	Various	547,153,584
	Various	Investment	Trust	642,302
	Various	Savings	Court ordered deposits	6,253,910
<b>Total State Trial Court Funding .....</b>				<b>554,049,796</b>
*Detail, by county, of the State Trial Court bank accounts outside the State Treasury is available upon request.				
Veterans Home of California, Barstow .....	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	618,501
	Post Fund	Certificate of Deposit	Maximize interest on members' deposits held in trust	1,395,915
<b>Total, Veterans Home of California, Barstow.....</b>				<b>2,014,416</b>

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2007

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
Veterans Home of California, Chula Vista .....	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	1,796,816
	Member Trust	Investment	Investment	218,438
<b>Total, Veterans Home of California, Chula Vista .....</b>				<b>2,015,254</b>
Veterans Home of California, Yountville .....	Morale, Welfare and Recreation Fund	Checking	Welfare checking	596,729
	Member/Posthumous Trust	Checking	Trust/posthumous checking	1,090,701
	Post Fund Payroll	Checking	Payroll	1,515
	Mutual Funds	Savings	Investment of Morale, Welfare, and Recreation Fund monies	1,201,344
	Certificate of Deposit	Savings	Investment of Morale, Welfare, and Recreation Fund monies	1,786,325
	Donation Fund	Checking	Checking	675,048
<b>Total, Veterans Home of California, Yountville .....</b>				<b>5,351,662</b>
<b>Total Bank Accounts Outside of the State Treasury System .....</b>				<b>\$ 5,503,976,680</b>

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