

State of California
*Budgetary/
Legal Basis
Annual Report*

For the Fiscal Year Ended June 30, 2013



Controller *John Chiang*
California State Controller's Office



JOHN CHIANG
California State Controller



JOHN CHIANG

California State Controller

June 27, 2014

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

I am pleased to submit the State of California's *Budgetary/Legal Basis Annual Report* (BLBAR) for the fiscal year ended June 30, 2013. This report is prepared in compliance with Government Code section 12460 and in conformance with the *Governor's Budget* and the Budget Act. Each fund statement includes the results of operations including receipts, disbursements, and fund balance. Multi-year comparisons of receipts and disbursements for the General Fund and other fund types also are presented.

The information contained in this report reflects data provided to the State Controller's Office by departments via their year-end financial statements. It is critical that departments provide equivalent revenue and expenditure amounts and classifications in their budget documents submitted to the Department of Finance (DOF), as fund balance and other data used by the DOF to prepare the 2014-15 *Governor's Budget* should reconcile with this report.

Major highlights of this report include the following:

- General Fund revenues rose 15%, from \$85.6 billion in fiscal year 2011-12 to \$98.4 billion in fiscal year 2012-13. This \$12.8 billion increase resulted primarily from personal income tax and retail sales tax revenues.

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

- General Fund expenditures rose 9%, from \$87.6 billion in fiscal year 2011-12 to \$95.9 billion in fiscal year 2012-13. This \$8.3 billion increase in expenditures is primarily due to programs for corrections and rehabilitation, health and human services, and natural resources and education.

Consistent with saving measures implemented in fiscal year 2009-10, and in order to reduce the General Fund operating expenditures for fiscal year 2011-12, Executive Order 12/13-A deferred June 2012 payroll expenditures in the amount of \$753 million to fiscal year 2012-13. For the current fiscal year, Executive Order 13/14-A deferred June 2013 payroll expenditures in the amount of \$732 million to fiscal year 2013-14. This action resulted in operating expenditures of \$21 million due to the difference between the June 2012 and June 2013 payroll expense.

- The Pooled Money Investment Account (PMIA) Loans Payable of \$7.2 billion was paid off in fiscal year 2012-13, as improved cash flow allowed for the repayment of loans borrowed in compliance with Government Code 16310. The PMIA loan to the General Fund was made in response to the

State's negative cash flow and was necessary to cover the State's operating costs, priority payments, and essential public services.

- For the first time since fiscal year 2009-10, the General Fund ended the fiscal year with a positive fund balance. The \$4.2 billion fund balance includes \$0.7 billion in deferred payroll, \$1.8 billion in reserves, and \$1.7 billion in the unreserved-undesignated portion that must be funded before any amount is available for appropriation. Reserved funds are set aside for specific purposes and, therefore, are not available for appropriation.

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

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

Sincerely,

Original signed by:

JOHN CHIANG
California State Controller

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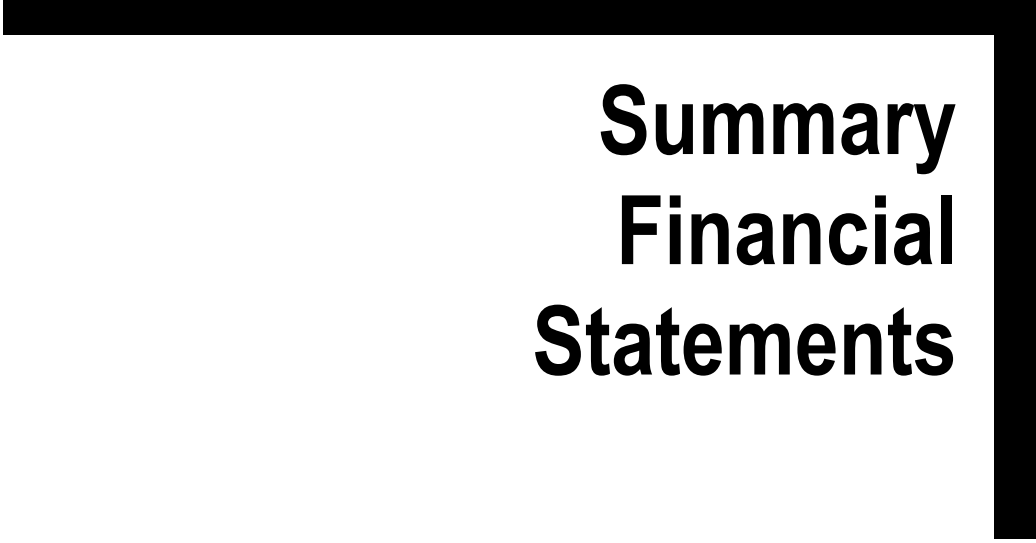
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Combined Statements

Combined Balance Sheet

All Fund Types

June 30, 2013

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	Special Fund Types		
		General Fund Special Accounts	Feeder Funds	Transportation Funds
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 395,791	\$ 34,147	\$ 1,734,805	\$ 145,841
PMIA Loans Receivable	—	26	6,969	18
Deposits in Surplus Money Investment Fund	—	28,352	7,006	1,421,263
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	625,896	65,539	11,358,960	598,053
Due From Other Funds	10,931,521	2,860,812	709,024	3,356,760
Due From Other Governments	1,149,360	7,215	—	2,877
Prepaid Expenses	399,658	876	—	55,655
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	139,926	—	—	46,100
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	29	—	—	107
Total Assets	\$ 13,642,181	\$ 2,996,967	\$ 13,816,764	\$ 5,626,674
LIABILITIES				
Accounts Payable	\$ 1,589,429	\$ 89,462	\$ 16,121	\$ 188,761
Benefits Payable	—	—	—	—
Due to Other Funds	6,616,251	10,104	10,355,824	1,203,471
Due to Other Governments	956,602	10,978	1,470,566	316,836
Accrued Interest Payable	—	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	23,933	12,200	237	63,259
Deposits	10	—	—	2,763
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	14,100
Interfund Loans Payable	—	—	—	—
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	170,819	2,341,170	1,974,016	179,016
Total Liabilities	9,357,044	2,463,914	13,816,764	1,968,206
FUND BALANCE				
Deferred Payroll	731,930	21,063	—	259,636
Contributed Capital	—	—	—	—
Reserved for Encumbrances	732,226	106,287	—	141,710
Reserved for Employees' Pension Benefits	—	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	1,057,691	153,361	—	3,833,679
Reserved for Deposits	—	—	—	—
Other Reserves	—	—	—	—
Special Fund for Economic Uncertainties	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	362,645	—	2,717,406
Unreserved-Undesignated	1,763,290	(110,303)	—	(3,293,963)
Total Fund Balance (Deficit)	4,285,137	533,053	—	3,658,468
Total Liabilities, Reserves, and Fund Balance	\$ 13,642,181	\$ 2,996,967	\$ 13,816,764	\$ 5,626,674

Nongovernmental Cost Funds

Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds - Federal	Other Nongovernmental Cost Funds				Total (Memorandum Only)
			Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds - Other	
\$ 1,761,264	\$ 4,457	\$ 439,812	\$ 608,964	\$ 31,881,800	\$ 1,536,562	\$ 29,501,356	\$ 68,044,799
7,957	20	1,115	451	160,889	7	109,851	287,303
6,570,379	5,257,618	21,863	6,915,736	3,909,838	2,007,004	3,849,978	29,989,037
—	—	39,963	—	—	—	—	39,963
908,307	31,782	955,663	6,248,591	33,385	29,845,643	637,976	51,309,795
10,160,972	1,663,020	1,154,515	298,973	1,392,792	81,007	2,044,721	34,654,117
47,932	4,891	13,173,061	124,878	280,988	18,268	149,208	14,958,678
7,327	—	102,355	9,168	14,319	2,119	20,068	611,545
—	—	—	15,082	84,910	—	2,716	102,708
—	—	—	20,547,534	740,840	475,179,565	23,003,109	519,471,048
3,235	—	—	6,221,756	7,827,901	—	334,270	14,573,188
—	—	—	9,448	—	—	—	9,448
—	—	105,746	6,380,476	4,816,497	594,177	1,299,281	13,196,177
—	—	152,322	164,191	40,208	354,273	30,870	741,864
—	—	(258,067)	(2,775,717)	(714,058)	—	(1,328,941)	(5,076,783)
—	—	—	400	—	—	41,296,347	41,296,747
—	16,947,129	—	—	—	—	—	16,947,129
—	12,223,180	—	2,660,885	—	—	—	14,884,065
—	—	—	(2,660,885)	—	—	—	(2,660,885)
—	—	—	2,399,548	—	—	3,620,943	6,020,491
7	—	—	975,122	10,913	9	16,107	1,002,294
\$ 19,467,380	\$ 36,132,097	\$ 15,888,348	\$ 48,144,601	\$ 50,481,222	\$ 509,618,634	\$ 104,587,860	\$ 820,402,728
\$ 1,306,968	\$ 188,735	\$ 7,402,466	\$ 1,859,289	\$ 952,221	\$ 57,462,873	\$ 1,598,405	\$ 72,654,730
—	—	—	11,809,853	—	—	—	11,809,853
5,333,613	1,916,010	3,065,426	490,882	2,026,725	419,918	752,293	32,190,517
5,389,070	92,236	4,100,599	504,554	93,688	74	1,103,247	14,038,450
—	—	—	173,048	122,314	—	909	296,271
—	—	—	106,184	—	—	—	106,184
215,779	—	76,533	546,781	103,247	—	515,427	1,557,396
17,671	—	—	375,242	33,289,489	—	442,935	34,128,110
—	—	—	14,896	272,406	—	—	287,302
—	—	7,863	40,613	94,517	—	—	157,093
—	—	—	—	—	—	—	—
—	—	—	81,058	26,655	427	123,418	231,558
—	—	—	15,643,363	11,616,391	—	3,715,056	30,974,810
58,574	—	34,599	976,213	74,843	24,188,351	3,825,943	33,823,544
12,321,675	2,196,981	14,687,486	32,621,976	48,672,496	82,071,643	12,077,633	232,255,818
160,892	16,085	135,874	69,789	46,783	23,512	131,966	1,597,530
—	—	—	—	110,722	—	—	110,722
1,546,266	8,449,874	—	—	—	—	—	10,976,363
—	—	—	—	—	427,523,479	—	427,523,479
6,329,646	14,793,385	—	—	—	—	—	26,167,762
—	—	—	—	—	—	46,519,352	46,519,352
—	—	—	—	—	—	—	—
4,448,405	—	—	—	—	—	—	7,528,456
(5,339,504)	10,675,772	1,064,988	15,452,836	1,651,221	—	45,858,909	67,723,246
7,145,705	33,935,116	1,200,862	15,522,625	1,808,726	427,546,991	92,510,227	588,146,910
\$ 19,467,380	\$ 36,132,097	\$ 15,888,348	\$ 48,144,601	\$ 50,481,222	\$ 509,618,634	\$ 104,587,860	\$ 820,402,728

Combined Statement of Operations

All Fund Types

Year Ended June 30, 2013

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	Special Fund Types		
		General Fund Special Accounts	Feeder Funds	Transportation Funds
FUND BALANCE, JULY 1, 2012	\$ (1,608,600)	\$ 419,644	\$ —	\$ 3,866,927
ADDITIONS				
Revenues	98,417,761	541,854	13,432,714	9,931,840
Operating Income	—	—	—	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Receipts From Depositors	—	—	—	—
Members' Contributions	—	—	—	—
Securities in Trust Received or Purchased	—	—	—	—
Revenues Collected for Other Funds	—	—	96,034,293	—
Sales Tax Collected for Local Government	—	—	10,763,363	—
Transfers From Other Funds	2,047,256	180,413	10,190	11,582,083
Bonds Authorized	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	303,310	2,554	552,284	71,525
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	392,861	10,169,661	125,602	9,463,303
Total Additions	101,161,188	10,894,482	120,918,446	31,048,751
DEDUCTIONS				
Appropriation Expenditures				
State Operations	25,960,088	500,031	125,356	4,245,835
Local Assistance	69,828,421	100,479	—	2,226,639
Capital Outlay	119,460	(148)	—	367,247
Total Appropriation Expenditures	95,907,969	600,362	125,356	6,839,721
Operating Expenditures and Expenses	—	—	—	—
Payments to and for Depositors	—	—	—	—
Benefits	—	—	—	—
Administrative Expenses	—	—	—	—
Members' Contributions Refunded	—	—	—	—
Workers' Benefit Payments	—	—	—	—
Retirement Benefits Paid	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Securities in Trust Released or Sold	—	—	—	—
Disbursement of Revenues Collected for Other Funds	—	—	96,034,293	—
Distribution of Local Sales Tax Collections	—	—	10,763,363	—
Transfers to Other Funds	344,599	37,492	13,450,511	13,690,208
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(985,117)	(16,309)	45	1,276,258
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	10,159,528	544,878	9,451,023
Total Deductions	95,267,451	10,781,073	120,918,446	31,257,210
FUND BALANCE, JUNE 30, 2013	\$ 4,285,137	\$ 533,053	\$ —	\$ 3,658,468

Nongovernmental Cost Funds

Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds - Federal	Other Nongovernmental Cost Funds				Total (Memorandum Only)
			Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds - Other	
\$ 6,650,475	\$ 39,744,885	\$ 1,128,203	\$ 14,662,354	\$ 1,616,781	\$390,140,667	\$ 84,808,107	\$ 541,429,443
17,294,446	—	—	—	—	—	—	139,618,615
—	2,103	7,398,760	13,472,782	2,649,359	—	63,045,843	86,568,847
—	—	55,499,998	—	—	—	2,436,835	57,936,833
—	—	—	—	—	11,735,991	2,274,583	14,010,574
—	25,709	(129)	1,026,594	3,683	50,565,207	523,163	52,144,227
—	—	—	—	—	—	—	—
—	—	—	—	—	—	45,511,027	45,511,027
—	—	—	—	—	6,240,983	—	6,240,983
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	96,034,293
—	—	—	—	—	—	—	10,763,363
31,763,490	2,971,160	33,454,115	3,493,167	71,712	157,533	4,377,392	90,108,511
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
273,628	2,439	(60,151)	11,860	(43,080)	(1,256,296)	(54,221)	(196,148)
—	—	—	98,993	—	—	(1,064,744)	(965,751)
90,586	29,021	23	630,804	390,296	1,461,736	4,705,819	27,459,712
49,422,150	3,030,432	96,292,616	18,734,200	3,071,970	68,905,154	121,755,697	625,235,086
8,291,549	—	—	—	—	—	—	39,122,859
19,734,494	—	—	—	—	—	—	91,890,033
152,524	—	—	—	—	—	—	639,083
28,178,567	—	—	—	—	—	—	131,651,975
—	5,897,960	68,432,001	11,936,847	2,543,600	—	73,381,349	162,191,757
—	—	—	—	—	—	39,555,836	39,555,836
—	—	—	—	—	—	—	—
—	—	—	—	—	2,965,218	—	2,965,218
—	—	—	—	—	347,648	—	347,648
—	—	—	—	—	—	—	—
—	—	—	—	—	28,156,367	—	28,156,367
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	96,034,293
—	—	—	—	—	—	—	10,763,363
21,025,967	2,958,326	27,776,239	4,862,675	39,121	—	1,129,719	85,314,857
—	—	—	367,973	—	—	—	367,973
—	—	—	576,033	—	—	—	576,033
—	—	—	—	—	—	—	—
(277,614)	(16,085)	(10,911)	(349,016)	(46,060)	(10,675)	(30,992)	(466,476)
—	—	—	286,241	—	—	2,382	288,623
—	—	22,628	193,176	343,364	40,272	15,283	20,770,152
48,926,920	8,840,201	96,219,957	17,873,929	2,880,025	31,498,830	114,053,577	578,517,619
\$ 7,145,705	\$ 33,935,116	\$ 1,200,862	\$ 15,522,625	\$ 1,808,726	\$427,546,991	\$ 92,510,227	\$ 588,146,910

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Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2013

(Amounts in thousands)

General Fund			
	Actual	Estimated	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 356,527	\$ 320,000	\$ 36,527
Corporation Tax	7,459,443	7,580,000	(120,557)
Cigarette Tax	90,005	91,000	(995)
Horse Racing Revenues	1,105	1,200	(95)
Inheritance, Estate, and Gift Taxes	—	45,000	(45,000)
Insurance Gross Premiums Tax	2,221,317	2,022,000	199,317
Trailer Coach License (In-Lieu) Fees	19,112	21,718	(2,606)
Motor Vehicle License (In-Lieu) Fees	7,333	4,000	3,333
Motor Vehicle Fuel Tax – Gasoline	—	—	—
Motor Vehicle Fuel Tax – Diesel	—	—	—
Motor Vehicle Registration and Other Fees	—	—	—
Personal Income Tax	65,443,286	60,647,000	4,796,286
Retail Sales and Use Tax	20,414,799	20,714,000	(299,201)
Retail Sales and Use Tax – Realignment	—	—	—
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Oil Severance Tax	—	—	—
Total Major Taxes and Licenses	96,012,927	91,445,918	4,567,009
MINOR REVENUES	2,404,834	2,148,454	256,380
TOTAL, ALL REVENUES	\$ 98,417,761	\$ 93,594,372	\$ 4,823,389

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 356,527	\$ 320,000	\$ 36,527
—	—	—	7,459,443	7,580,000	(120,557)
777,901	771,000	6,901	867,906	862,000	5,906
12,984	13,340	(356)	14,089	14,540	(451)
—	—	—	—	45,000	(45,000)
21,380	364,348	(342,968)	2,242,697	2,386,348	(143,651)
2,388	2,388	—	21,500	24,106	(2,606)
1,990,911	1,934,821	56,090	1,998,244	1,938,821	59,423
5,172,274	5,322,368	(150,094)	5,172,274	5,322,368	(150,094)
320,576	296,207	24,369	320,576	296,207	24,369
3,883,860	3,829,317	54,543	3,883,860	3,829,317	54,543
1,204,576	1,349,000	(144,424)	66,647,862	61,996,000	4,651,862
9,072,429	635,759	8,436,670	29,487,228	21,349,759	8,137,469
2,916,187	8,366,827	(5,450,640)	2,916,187	8,366,827	(5,450,640)
1,443,966	1,399,700	44,266	1,443,966	1,399,700	44,266
—	—	—	—	—	—
26,819,432	24,285,075	2,534,357	122,832,359	115,730,993	7,101,366
14,381,422	16,069,300	(1,687,878)	16,786,256	18,217,754	(1,431,498)
\$ 41,200,854	\$ 40,354,375	\$ 846,479	\$ 139,618,615	\$ 133,948,747	\$ 5,669,868

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2013
(Amounts in thousands)

	General Fund		
	Actual	Budgeted	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, Executive			
Legislative	\$ 329,131	\$ 329,169	\$ 38
Judicial	966,128	973,657	7,529
Executive	649,861	756,843	106,982
State and Consumer Services	661,143	681,611	20,468
Business, Transportation, and Housing			
Business and Housing	6,991	7,039	48
Transportation	83,416	83,416	—
Resources	1,121,089	1,136,465	15,376
Environmental Protection	40,014	40,929	915
Health and Human Services	26,663,389	27,054,182	390,793
Corrections and Rehabilitation	8,500,608	8,700,193	199,585
Education			
Education K-12	39,675,444	39,678,978	3,534
Higher Education	9,010,682	9,108,577	97,895
Labor and Workforce Development	336,567	341,292	4,725
General Government			
General Administration	438,429	486,859	48,430
Tax Relief	427,285	438,852	11,567
Shared Revenues	2,086,601	2,087,102	501
Debt Service	4,394,324	4,438,663	44,339
Other Statewide Expenditures	1,352,260	813,225	(539,035)
Expenditure Adjustment for Encumbrances	(109,714)	(109,714)	—
Credit for Overhead Services by General Fund	(592,832)	—	592,832
Statewide Indirect Cost Recoveries	(132,847)	(132,847)	—
TOTAL, ALL EXPENDITURES	\$ 95,907,969	\$ 96,914,491	\$ 1,006,522

Special Fund Types			Total		
Actual	Budgeted	Variance Favorable/ (Unfavorable)	Actual	Budgeted	Variance Favorable/ (Unfavorable)
\$ 772	\$ 772	\$ —	\$ 329,903	\$ 329,941	\$ 38
1,995,631	2,071,217	75,586	2,961,759	3,044,874	83,115
898,805	980,429	81,624	1,548,666	1,737,272	188,606
614,611	692,165	77,554	1,275,754	1,373,776	98,022
204,475	210,426	5,951	211,466	217,465	5,999
5,867,229	8,684,511	2,817,282	5,950,645	8,767,927	2,817,282
2,384,523	2,571,052	186,529	3,505,612	3,707,517	201,905
867,413	1,024,311	156,898	907,427	1,065,240	157,813
17,950,450	23,862,594	5,912,144	44,613,839	50,916,776	6,302,937
30,109	31,273	1,164	8,530,717	8,731,466	200,749
113,579	114,013	434	39,789,023	39,792,991	3,968
44,597	48,208	3,611	9,055,279	9,156,785	101,506
373,776	391,732	17,956	710,343	733,024	22,681
1,509,605	1,716,454	206,849	1,948,034	2,203,313	255,279
—	—	—	427,285	438,852	11,567
1,573,509	1,573,509	—	3,660,110	3,660,611	501
1,327,390	1,328,358	968	5,721,714	5,767,021	45,307
13,397	68,450	55,053	1,365,657	881,675	(483,982)
(26,383)	(26,383)	—	(136,097)	(136,097)	—
518	518	—	(592,314)	518	592,832
—	—	—	(132,847)	(132,847)	—
\$ 35,744,006	\$ 45,343,609	\$ 9,599,603	\$ 131,651,975	\$ 142,258,100	\$ 10,606,125

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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, 2013. These statements have been prepared in compliance with state laws, state accounting procedures, and the state budget.

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

The State of California also prepares a separate report, the *Comprehensive Annual Financial Report* (CAFR), which includes financial statements prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America. A copy of this report is available online, at www.sco.ca.gov, or from the State Controller's Office, Division of Accounting and Reporting, P.O. Box 942850, Sacramento, California 94250-5872.

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

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

B. Fund Accounting

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

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

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

Governmental Cost Funds consist of those funds that receive revenues derived from taxes, licenses, and fees. Expenditures of these funds represent the cost of government. Two major fund types exist in

this classification: the General Fund and Special Funds. The purpose of each fund classification is as follows:

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

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

- *General Fund Special Accounts* are accounts within the General Fund created by the Legislature to account for revenues that are restricted by law for specific purposes. The accounts are treated as special funds and are excluded from the General Fund for accounting and budgetary purposes. Included within these accounts is the Budget Stabilization Account (BSA) which was established by Proposition 58 in March 2004. This fund requires the Controller to transfer a percentage of estimated General Fund revenue, currently three percent, from the General Fund to the BSA. However, pursuant to Section 20(e) of Article XVI of the Constitution of the State of California, the transfers of money from the General Fund to the BSA may be suspended for a fiscal year by issue of an executive order by the Governor no later than June 1 of the preceding year. In May 2012, the Governor issued Executive Order B-20-12 to suspend the transfer of moneys from the General Fund to the BSA for fiscal year 2012-13. The suspension was necessary to alleviate the need for additional program cuts given the unprecedented budget deficit.
- *Feeder Funds* are the depositories for the collection of major taxes prior to clearance to the General Fund. The resources and obligations of these funds that apply to the General Fund as of June 30 are included in Due From Other Funds. Resources and obligations remaining in any of these funds represent collections that were not available to the General Fund on June 30.
- *Transportation Funds* are used to account for revenues that are restricted by law to transportation and related public safety programs.
- *Other Governmental Cost Funds* are used to account for other revenues that are restricted by law for specific purposes.

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

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

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

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

- *Public Service Enterprise Funds* are used to account for the transactions of state-operated enterprises that render services primarily to the public for a charge.
- *Working Capital and Revolving Funds* are used to account for the internal service activities rendered by a state agency to other state agencies or local governments.

- *Retirement Funds* are used to account for contributions received by various retirement systems, the investment of these moneys, retirement allowances, and refunds to members.
- *Trust and Agency Funds – Other* are used to account for moneys and properties that are received and disbursed by the State as trustee or custodian.

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

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

The basis of accounting for nongovernmental cost funds also varies among fund types. The accounts of the proprietary fund types and the pension trust funds are reported using the *accrual basis* of accounting. Under the accrual basis, revenues are recognized when they are earned and expenses are recognized

when they are incurred. The accounts of the other fund types are reported using the modified accrual basis of accounting.

D. Capital Assets

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

Governmental Accounting Standards Board Statement No. 51 (GASB 51) – *Accounting and Financial Reporting for Intangible Assets* requires the capitalization of not only purchased intangible assets, but also internally generated intangible assets.

E. Long-Term Obligations

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

F. Fund Equity

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

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

Reserved for 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.

Deferred Payroll represents the amount of June 2013 payroll expenditures deferred to July 2013 for all state departments paid through the uniform payroll system. Executive Order 13/14-A was issued by the Department of Finance, as authorized under Control Section 12.45 of the Budget Act of 2012 and pursuant to Government Code sections 12472.5 and 13302, to implement the deferral of June 2013 payroll expenditures for various governmental and nongovernmental cost funds. June 2013 payroll expenditures will be realized in July 2013.

The *Special Fund for Economic Uncertainties* (SFEU) was created by Chapter 139, Statutes of 1985, and is funded with General Fund revenues. Commonly known as the State's "rainy day fund," it provides the moneys for necessary expenditures throughout the year that have not been anticipated or provided for in the annual budget. It also provides relief, to the amount of its available funds, for any budgeted shortfalls. At June 30, 2013, the SFEU balance of \$.9 billion was added to \$.8 billion Unreserved-Undesignated balance of the General Fund, in accordance with Government Code section 16418(d), leaving the SFEU with a zero fund 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, 2013. 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 2013-14 Governor's Budget Summary. The Comparative Statement of Actual and Budgeted Expenditures compares the actual governmental cost fund expenditures incurred with the total appropriations for fiscal year 2012-13.

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 fiscal year 1988-89, Proposition 98 provides a guaranteed minimum level of funding for school districts and community colleges. The K-14 programs are guaranteed either the same percentage of General Fund revenues appropriated in fiscal year 1986-87 or the state and local tax revenues received in the prior year, adjusted for changes in enrollment and the cost of living, whichever is greater.

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

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

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

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

J. Cash Management

As part of its cash management program the State issues short-term obligations known as revenue anticipation notes (RANs), to meet cash flow needs during the fiscal year. The State issues RANs to partially fund timing differences between revenues and expenditures. A significant portion of the General Fund revenues are received in the latter half of the fiscal year, while disbursements are paid more evenly throughout the fiscal year. The State issued \$10 billion of short-term debt on August 23, 2012. As required by law, the RANs were repaid prior to June 30, 2013.

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.

Financial activities are mainly controlled at the appropriation level but this can vary, depending on the schedules and wording contained in the Budget Act. Certain items that are established at the category, program, element, or component level can be adjusted by the 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. 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, 2013, general obligation bonds outstanding in the amount of approximately \$5.5 billion are considered defeased.

B. Commercial Paper Notes

The general obligation commercial paper program was established pursuant to Chapter 697, Statutes of 1995. Under this program, the State issues general obligation commercial paper notes that may be renewed or may be refunded by the issuance of general obligation bonds. Commercial paper notes are deemed issued upon authorization by the respective finance committees. As of June 30, 2013, commercial paper notes of \$510.1 million were outstanding.

NOTE 4: SIGNIFICANT CHANGES IN CURRENT FISCAL YEAR

A. Proposition 30

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

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

B. State and Local Realignment Funds

Realignment funds serve as pass-through funds for revenues that are transferred to the local governments. All realignment funds should have zero fund balances except for two funds. Due to timing issues, two of these funds have a fund balance. Local Revenue Fund (0330) has a fund balance of \$15.1 million and Local Revenue Fund 2011 (3171) has a fund balance of \$30.8 million, resulting in a total ending fund balance of \$45.9 million in the Local Realignment funds for fiscal year 2012-13.

NOTE 5: REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

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

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

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

- Agencies with active accounts including the type of account and the balances as of June 30, 2013
- Agencies with active accounts that have no remaining balance as of June 30, 2013
- Agencies that have declared that they hold no accounts outside the State Treasury System

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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, 2013
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 31	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	131	—	68	16
Receivables	—	—	—	—
Due From Other Funds	1,101	400	483	100
Due From Other Governments	384	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,617	\$ 431	\$ 552	\$ 116
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 182	\$ —
Due To Other Funds	463	4	122	—
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	463	4	304	—
FUND BALANCE				
Deferred Payroll	—	—	80	—
Reserved for Encumbrances	322	—	6	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	832	427	162	116
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	1,154	427	248	116
Total Liabilities and Fund Balance	\$ 1,617	\$ 431	\$ 552	\$ 116

California Olympic Training Account (0442)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)
\$ 10	\$ 72	\$ 2	\$ 935	\$ —	\$ 100	\$ 4,945
—	—	—	460	—	—	—
—	39	—	380	—	—	—
3	129	3,500	9,841	—	—	11,100
—	—	—	536	—	—	468
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 13	\$ 240	\$ 3,502	\$ 12,152	\$ —	\$ 100	\$ 16,513
\$ —	\$ —	\$ —	\$ 219	\$ —	\$ —	\$ —
13	44	—	5	—	—	844
—	—	—	—	—	—	9,792
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
13	44	—	224	—	—	10,636
—	29	—	871	—	—	—
—	3	—	2,895	—	—	50
—	—	79,446	—	22,247	8	—
—	164	—	8,162	—	92	5,827
—	—	(75,944)	—	(22,247)	—	—
—	196	3,502	11,928	—	100	5,877
\$ 13	\$ 240	\$ 3,502	\$ 12,152	\$ —	\$ 100	\$ 16,513

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2013
(Amounts in thousands)

	Dealers' Record of Sale Special Account (0460)	Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 7	\$ 2	\$ 3	\$ 1
Deposits in Surplus Money Investment Fund	145	102	131	51
Receivables	1,342	8	145	—
Due From Other Funds	14,180	1,750	1,920	100
Due From Other Governments	189	1	94	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 15,863	\$ 1,863	\$ 2,293	\$ 152
LIABILITIES				
Accounts Payable	\$ 1,570	\$ 3	\$ 11	\$ —
Due To Other Funds	121	16	137	—
Due To Other Governments	2	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	1,693	19	148	—
FUND BALANCE				
Deferred Payroll	1,084	13	112	—
Reserved for Encumbrances	1,197	1	3	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	24,000	—	—	—
Contingency Reserve for Economic Uncertainties	—	1,830	2,030	152
Unreserved-Undesignated	(12,111)	—	—	—
Total Fund Balance (Deficit)	14,170	1,844	2,145	152
Total Liabilities and Fund Balance	\$ 15,863	\$ 1,863	\$ 2,293	\$ 152

Disability Access Account (0006)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development, and Demonstration Account (0479)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)
\$ 972	\$ 851	\$ 1	\$ 5	\$ —	\$ 9	\$ 85
49	10	12	39	88	53	—
1	58	—	—	—	6	—
4,670	69,665	2,901	2,120	3,010	700	724
143	—	—	—	—	—	—
—	88	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,835	\$ 70,672	\$ 2,914	\$ 2,164	\$ 3,098	\$ 768	\$ 809
\$ —	\$ 1,445	\$ —	\$ —	\$ —	\$ —	\$ —
1,228	584	—	13	49	—	—
—	1	—	—	—	—	—
1,809	398	—	—	—	—	—
—	—	—	—	—	—	—
—	5	—	—	—	—	—
3,037	2,433	—	13	49	—	—
330	3,655	—	18	8	—	—
—	23,138	—	3	509	—	—
—	—	—	—	—	—	—
2,468	41,446	2,914	2,130	2,532	768	809
—	—	—	—	—	—	—
2,798	68,239	2,914	2,151	3,049	768	809
\$ 5,835	\$ 70,672	\$ 2,914	\$ 2,164	\$ 3,098	\$ 768	\$ 809

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2013
(Amounts in thousands)

	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 31	\$ 2	\$ 1	\$ 757
Deposits in Surplus Money Investment Fund	1,488	39	12	14
Receivables	4,485	66	—	—
Due From Other Funds	19,626	2,321	2,608	22,276
Due From Other Governments	2,769	—	—	—
Prepaid Expenses	—	—	—	54
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 28,399	\$ 2,428	\$ 2,621	\$ 23,101
LIABILITIES				
Accounts Payable	\$ 2,653	\$ 6	\$ 3	\$ 662
Due To Other Funds	205	45	1	240
Due To Other Governments	7	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	42
Total Liabilities	2,865	51	4	944
FUND BALANCE				
Deferred Payroll	2,045	20	2	523
Reserved for Encumbrances	2,776	3	—	127
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	20,713	2,354	2,615	21,507
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	25,534	2,377	2,617	22,157
Total Liabilities and Fund Balance	\$ 28,399	\$ 2,428	\$ 2,621	\$ 23,101

Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)
	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)				
\$ 8	\$ 6	\$ —	\$ 1,469	\$ —	\$ 1	\$ —
24	—	177	50	51	—	17
—	—	—	8,979	—	—	—
2,501	410	8,533	32,135	3,903	100	1,301
—	—	—	—	—	—	—
—	—	—	255	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,533	\$ 416	\$ 8,710	\$ 42,888	\$ 3,954	\$ 101	\$ 1,318
\$ —	\$ —	\$ 6	\$ 1,784	\$ 33	\$ —	\$ —
—	252	—	1,225	1	—	—
—	165	—	38	—	—	—
—	—	—	2,178	—	—	—
—	—	—	—	—	—	—
—	—	—	106	—	—	—
—	417	6	5,331	34	—	—
—	—	29	3,116	—	—	—
—	—	990	5,600	965	—	7
—	—	1,715	—	—	—	—
2,533	—	5,970	28,841	2,955	101	1,311
—	(1)	—	—	—	—	—
2,533	(1)	8,704	37,557	3,920	101	1,318
\$ 2,533	\$ 416	\$ 8,710	\$ 42,888	\$ 3,954	\$ 101	\$ 1,318

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2013
(Amounts in thousands)

	Motor Vehicle Parking Facilities Money Account (0003)	Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 58	\$ 247	\$ 1,639	\$ 158
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	6	—	—	57
Due From Other Funds	2,341	—	1,322	2,604
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 2,405	\$ 247	\$ 2,961	\$ 2,819
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ 111
Due To Other Funds	382	—	193	50
Due To Other Governments	—	—	—	—
Advance Collections	—	—	1,634	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	382	—	1,827	161
FUND BALANCE				
Deferred Payroll	39	—	70	139
Reserved for Encumbrances	—	—	918	258
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	1,984	247	146	2,261
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	2,023	247	1,134	2,658
Total Liabilities and Fund Balance	\$ 2,405	\$ 247	\$ 2,961	\$ 2,819

Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)
\$ 14	\$ 1,594	\$ 51	\$ 1,449	\$ 68	\$ —	\$ 1
—	—	22	30	—	20	82
—	135	1,079	31,797	—	—	—
—	915	9,192	35,571	200	3,902	15,808
—	8	—	—	—	—	—
—	—	—	479	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 14	\$ 2,652	\$ 10,344	\$ 69,326	\$ 268	\$ 3,922	\$ 15,891
\$ —	\$ —	\$ —	\$ 11,205	\$ —	\$ 51	\$ 73
—	540	274	633	—	86	—
—	—	—	10	—	—	—
—	—	—	582	—	3,699	—
—	—	—	—	—	—	—
—	—	—	17	—	—	—
—	540	274	12,447	—	3,836	73
—	196	587	5,433	—	—	—
—	—	179	11,758	—	—	1,301
—	—	—	375	—	—	14,312
14	1,916	9,304	39,313	268	86	205
—	—	—	—	—	—	—
14	2,112	10,070	56,879	268	86	15,818
\$ 14	\$ 2,652	\$ 10,344	\$ 69,326	\$ 268	\$ 3,922	\$ 15,891

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2013
(Amounts in thousands)

	Special Account for Capital Outlay * (0036)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Certified Unified Program Agency Account (3084)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 26	\$ 5	\$ 1
Deposits in Surplus Money Investment Fund	—	—	85	3,330
Receivables	—	—	—	—
Due From Other Funds	—	800	600	184
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ —	\$ 826	\$ 690	\$ 3,515
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—	104
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	29
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	—	133
FUND BALANCE				
Deferred Payroll	—	—	—	70
Reserved for Encumbrances	—	9	—	141
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	817	690	3,171
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	—	826	690	3,382
Total Liabilities and Fund Balance	\$ —	\$ 826	\$ 690	\$ 3,515

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

State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Impoundment Assessment Account * (0482)	Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)
\$ 6,286	\$ 7,067	\$ 708	\$ 50	\$ —	\$ 2	\$ 3,740
—	21,323	—	—	—	6	—
13,373	102	129	—	—	25	—
58,273	30,695	28,550	400	—	1,911	2,392,622
—	196	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 77,932	\$ 59,383	\$ 29,387	\$ 450	\$ —	\$ 1,944	\$ 2,396,362
\$ 13,609	\$ —	\$ 56	\$ —	\$ —	\$ —	\$ 55,362
983	—	286	200	—	77	—
616	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,341,000
15,208	—	342	200	—	77	2,396,362
120	17	89	—	—	109	—
1,399	41,604	—	—	—	1	—
—	11,250	—	8	—	—	—
61,205	6,512	28,956	242	—	1,757	—
—	—	—	—	—	—	—
62,724	59,383	29,045	250	—	1,867	—
\$ 77,932	\$ 59,383	\$ 29,387	\$ 450	\$ —	\$ 1,944	\$ 2,396,362

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2013
(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 679	\$ —	\$ 2
Deposits in Surplus Money Investment Fund	136	13	12
Receivables	3,327	—	—
Due From Other Funds	40,672	100	102
Due From Other Governments	59	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 44,873	\$ 113	\$ 116
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	374	—	11
Due To Other Governments	—	—	—
Advance Collections	1,871	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,245	—	11
FUND BALANCE			
Deferred Payroll	2,050	—	2
Reserved for Encumbrances	5,626	—	1
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	34,952	113	102
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	42,628	113	105
Total Liabilities and Fund Balance	\$ 44,873	\$ 113	\$ 116

Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)	Total
\$ 20	\$ —	\$ 34,173
60	6	28,352
—	—	65,539
9,937	—	2,860,812
2,368	—	7,215
—	—	876
—	—	—
—	—	—
\$ 12,385	\$ 6	\$ 2,996,967
\$ 418	\$ —	\$ 89,462
299	—	10,104
347	—	10,978
—	—	12,200
—	—	—
—	—	2,341,170
1,064	—	2,463,914
207	—	21,063
4,497	—	106,287
—	—	153,361
6,617	6	362,645
—	—	(110,303)
11,321	6	533,053
\$ 12,385	\$ 6	\$ 2,996,967

(Concluded)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,292	\$ 386	\$ 1,022	\$ 137
ADDITIONS				
Revenues	456	82	1,401	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	456	82	1,401	—
DEDUCTIONS				
Appropriation Expenditures				
State Operations	606	41	2,310	21
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	606	41	2,310	21
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(12)	—	(135)	—
Other Deductions	—	—	—	—
Total Deductions	594	41	2,175	21
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 1,154	\$ 427	\$ 248	\$ 116

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

California Olympic Training Account (0442)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account * (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)
\$ 6	\$ 331	\$ 3,527	\$ 13,343	\$ —	\$ 100	\$ 7,523
78	376	—	28,253	—	—	9,581
—	—	—	2,000	—	—	—
—	—	—	2,704	—	—	(1,521)
—	—	—	—	—	—	—
78	376	—	32,957	—	—	8,060
2	509	2	35,608	—	—	9,716
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	509	2	35,608	—	—	9,716
82	—	23	—	—	—	—
—	2	—	(1,236)	—	—	(10)
—	—	—	—	—	—	—
84	511	25	34,372	—	—	9,706
\$ —	\$ 196	\$ 3,502	\$ 11,928	\$ —	\$ 100	\$ 5,877

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Dealers' Record of Sale Special Account (0460)	Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 13,441	\$ 1,717	\$ 2,108	\$ 153
ADDITIONS				
Revenues	22,552	369	1,912	1
Transfers From Other Funds	—	—	15	—
Prior Year Revenue Adjustments	52	4	1	—
Other Additions	—	—	—	—
Total Additions	22,604	373	1,928	1
DEDUCTIONS				
Appropriation Expenditures				
State Operations	21,891	250	1,902	2
Local Assistance	43	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	21,934	250	1,902	2
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(59)	(4)	(11)	—
Other Deductions	—	—	—	—
Total Deductions	21,875	246	1,891	2
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 14,170	\$ 1,844	\$ 2,145	\$ 152

Disability Access Account (0006)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development, and Demonstration Account (0479)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)
\$ 3,164	\$ 14,829	\$ 2,959	\$ 1,955	\$ 2,494	\$ 767	\$ 950
5,734	10	2	393	1	256	795
—	116,906	—	—	960	—	—
22	(1)	(33)	—	—	7	—
—	—	—	—	—	—	—
5,756	116,915	(31)	393	961	263	795
6,176	62,241	14	197	609	60	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,176	62,241	14	197	609	60	2
—	—	—	—	—	—	934
(54)	1,264	—	—	(203)	202	—
—	—	—	—	—	—	—
6,122	63,505	14	197	406	262	936
\$ 2,798	\$ 68,239	\$ 2,914	\$ 2,151	\$ 3,049	\$ 768	\$ 809

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 19,166	\$ 1,698	\$ 1,775	\$ 13,550
ADDITIONS				
Revenues	65,432	951	730	18,541
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	(56)	—	153	(73)
Other Additions	—	—	—	—
Total Additions	65,376	951	883	18,468
DEDUCTIONS				
Appropriation Expenditures				
State Operations	60,021	280	41	10,081
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	60,021	280	41	10,081
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,013)	(8)	—	(220)
Other Deductions	—	—	—	—
Total Deductions	59,008	272	41	9,861
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 25,534	\$ 2,377	\$ 2,617	\$ 22,157

Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)
	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)				
\$ 3,300	\$ 3	\$ 8,444	\$ 35,602	\$ 4,326	\$ 101	\$ 1,364
416	4,330	4	46,764	13	—	1
—	—	1,174	113	—	—	—
(14)	(1)	—	(483)	—	—	—
—	—	—	—	—	—	—
402	4,329	1,178	46,394	13	—	1
169	3,035	309	45,545	419	—	2
—	—	4,492	—	—	—	45
—	—	—	—	—	—	—
169	3,035	4,801	45,545	419	—	47
—	1,298	—	—	—	—	—
1,000	—	(3,883)	(1,106)	—	—	—
—	—	—	—	—	—	—
1,169	4,333	918	44,439	419	—	47
\$ 2,533	\$ (1)	\$ 8,704	\$ 37,557	\$ 3,920	\$ 101	\$ 1,318

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Motor Vehicle Parking Facilities Money Account (0003)	Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,055	\$ —	\$ 51	\$ 3,061
ADDITIONS				
Revenues	3,029	—	5,453	3,206
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	(2)	—	693	(2)
Other Additions	—	—	—	—
Total Additions	3,027	—	6,146	3,204
DEDUCTIONS				
Appropriation Expenditures				
State Operations	2,034	(99)	1,652	3,649
Local Assistance	—	—	3,407	—
Capital Outlay	—	(148)	—	—
Total Appropriation Expenditures	2,034	(247)	5,059	3,649
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	25	—	4	(42)
Other Deductions	—	—	—	—
Total Deductions	2,059	(247)	5,063	3,607
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 2,023	\$ 247	\$ 1,134	\$ 2,658

Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)
\$ —	\$ 1,233	\$ 6,310	\$ 53,580	\$ 215	\$ 608	\$ 18,015
92	3,221	14,089	126,818	—	2	9
—	—	—	76	—	—	10,734
—	253	7	—	—	—	—
—	—	—	—	—	—	—
92	3,474	14,096	126,894	—	2	10,743
2	2,640	10,302	101,830	(53)	332	12,954
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	2,640	10,302	101,830	(53)	332	12,954
76	—	—	23,500	—	192	—
—	(45)	34	(1,735)	—	—	(14)
—	—	—	—	—	—	—
78	2,595	10,336	123,595	(53)	524	12,940
\$ 14	\$ 2,112	\$ 10,070	\$ 56,879	\$ 268	\$ 86	\$ 15,818

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Special Account for Capital Outlay (0036)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Certified Unified Program Agency Account (3084)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 93	\$ 834	\$ 716	\$ 3,045
ADDITIONS				
Revenues	—	8	19	1,536
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	(7)
Other Additions	—	—	—	—
Total Additions	—	8	19	1,529
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	16	45	1,232
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	—	16	45	1,232
Transfers To Other Funds	93	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(40)
Other Deductions	—	—	—	—
Total Deductions	93	16	45	1,192
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ 826	\$ 690	\$ 3,382

State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)
\$ 55,260	\$ 57,911	\$ 9,048	\$ 250	\$ 1	\$ 1,861	\$ —
79,311	2,675	33,291	—	—	2,001	—
28,000	—	10,000	—	—	—	—
597	152	(1)	—	—	—	—
—	8,077	—	2,056	—	—	10,159,528
107,908	10,904	43,290	2,056	—	2,001	10,159,528
8,959	9,769	23,212	2,056	1	2,005	—
92,492	—	—	—	—	—	—
—	—	—	—	—	—	—
101,451	9,769	23,212	2,056	1	2,005	—
—	—	—	—	—	—	—
(1,007)	(337)	81	—	—	(10)	—
—	—	—	—	—	—	10,159,528
100,444	9,432	23,293	2,056	1	1,995	10,159,528
\$ 62,724	\$ 59,383	\$ 29,045	\$ 250	\$ —	\$ 1,867	\$ —

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 40,350	\$ 115	\$ 120
ADDITIONS			
Revenues	51,029	—	24
Transfers From Other Funds	1,735	—	—
Prior Year Revenue Adjustments	(5)	—	—
Other Additions	—	—	—
Total Additions	52,759	—	24
DEDUCTIONS			
Appropriation Expenditures			
State Operations	46,417	2	39
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	46,417	2	39
Transfers To Other Funds	11,294	—	—
Adjustments to Prior Year Appropriation Expenditures	(7,230)	—	—
Other Deductions	—	—	—
Total Deductions	50,481	2	39
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 42,628	\$ 113	\$ 105

Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)	Total
\$ 4,371	\$ 8	\$ 419,644
6,607	—	541,854
8,700	—	180,413
108	—	2,554
—	—	10,169,661
15,415	—	10,894,482
8,972	2	500,031
—	—	100,479
—	—	(148)
8,972	2	600,362
—	—	37,492
(507)	—	(16,309)
—	—	10,159,528
8,465	2	10,781,073
\$ 11,321	\$ 6	\$ 533,053

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Feeder Funds

Governmental Cost Funds Feeder Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 4,508	\$ 181	\$ 13,718	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	32,935	6,912	1,361,700	3,511
Due From Other Funds	—	57	604,965	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Total Assets	\$ 37,443	\$ 7,150	\$ 1,980,383	\$ 3,511
LIABILITIES				
Accounts Payable	\$ 56	\$ —	\$ 6,341	\$ 300
Due To Other Funds	37,387	7,150	42	3,211
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Other Liabilities	—	—	1,974,000	—
Total Liabilities	37,443	7,150	1,980,383	3,511
FUND BALANCE				
Reserved for Encumbrances	—	—	—	—
Reserved for Unencumbered Balances of				
Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—	—
Unreserved-Undesignated	—	—	—	—
Total Fund Balance	—	—	—	—
Total Liabilities and Fund Balance	\$ 37,443	\$ 7,150	\$ 1,980,383	\$ 3,511

* Abnormal Cash balance is due to a dishonored check posted after all cash was remitted by June 30.

Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ 3	\$ —	\$ (3) *	\$ 39,568	\$ 1,683,799	\$ 1,741,774
—	—	—	—	7,006	7,006
—	101	31,950	6,885,108	3,036,743	11,358,960
—	—	—	83,916	20,086	709,024
—	—	—	—	—	—
—	—	—	—	—	—
\$ 3	\$ 101	\$ 31,947	\$ 7,008,592	\$ 4,747,634	\$ 13,816,764
\$ —	\$ —	\$ 48	\$ —	\$ 9,376	\$ 16,121
3	101	31,646	7,008,592	3,267,692	10,355,824
—	—	—	—	1,470,566	1,470,566
—	—	237	—	—	237
—	—	16	—	—	1,974,016
3	101	31,947	7,008,592	4,747,634	13,816,764
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
\$ 3	\$ 101	\$ 31,947	\$ 7,008,592	\$ 4,747,634	\$ 13,816,764

(Concluded)

Governmental Cost Funds Feeder Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
FUND BALANCE, JULY 1, 2012	\$ —	\$ —	\$ —	\$ —
ADDITIONS				
Revenues	—	—	—	—
Revenues Collected for Other Funds	359,192	90,106	7,466,972	1
Sales Tax Collected for Local Government	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	(1,396)	(833)	(235,525)	6,515
Other Additions	—	—	—	—
Total Additions	357,796	89,273	7,231,447	6,516
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	—	—	—
Local Assistance	—	—	—	—
Total Appropriation Expenditures	—	—	—	—
Disbursement of Revenues Collected for Other Funds	359,192	90,106	7,466,972	1
Distribution of Local Sales Tax Collections	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Other Deductions	(1,396)	(833)	(235,525)	6,515
Total Deductions	357,796	89,273	7,231,447	6,516
FUND BALANCE, JUNE 30, 2013	\$ —	\$ —	\$ —	\$ —

Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	132	13,432,582	13,432,714
153	—	2,221,325	65,467,519	20,429,025	96,034,293
—	—	—	—	10,763,363	10,763,363
—	—	—	10,190	—	10,190
—	340	41,250	719,532	22,401	552,284
—	—	—	—	125,602	125,602
153	340	2,262,575	66,197,373	44,772,973	120,918,446
—	—	—	—	125,356	125,356
—	—	—	—	—	—
—	—	—	—	125,356	125,356
153	—	2,221,325	65,467,519	20,429,025	96,034,293
—	—	—	—	10,763,363	10,763,363
—	—	—	10,322	13,440,189	13,450,511
—	—	—	—	45	45
—	340	41,250	719,532	14,995	544,878
153	340	2,262,575	66,197,373	44,772,973	120,918,446
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

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Transportation Funds

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

State Transportation Fund

	Motor Carriers Safety Improvement Fund (0293)	Aeronautics Account	
		Aeronautics Account (0041)	Local Airport Loan Account (0052)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	2,640	4,769	16,107
Receivables	—	24	336
Due From Other Funds	221	798	9
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	2,100	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,861	\$ 7,692	\$ 16,453
LIABILITIES			
Accounts Payable	\$ —	\$ 27	\$ —
Due To Other Funds	137	746	—
Due To Other Governments	—	210	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	137	983	—
FUND BALANCE			
Deferred Payroll	149	210	—
Reserved for Encumbrances	—	4,843	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,542	—
Contingency Reserve for Economic Uncertainties	2,575	114	16,453
Unreserved-Undesignated	—	—	—
Total Fund Balance	2,724	6,709	16,453
Total Liabilities and Fund Balance	\$ 2,861	\$ 7,692	\$ 16,453

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

State Transportation Fund
(Continued on next page)

Bicycle Transportation Account (0045)	Mass Transit Revolving Account (0055)	Motor Vehicle Account			Pedestrian Safety Account (2500)	Public Transportation Account * (0046)	State Highway Account (Continued on next page)
		Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)				Local Transportation Loan Account (2501)
\$ —	\$ 1	\$ 132,425	\$ 740	\$ —	\$ 26	\$ 1	
23,001	180	427,016	—	10	391,169	3,997	
—	2	50,543	—	—	189	—	
715	817	337,342	100	—	2,713	2	
—	—	2,872	—	—	—	—	
—	—	15,894	—	—	30	—	
10,000	—	9,000	—	—	—	—	
—	—	—	—	—	—	—	
—	—	107	—	—	—	—	
\$ 33,716	\$ 1,000	\$ 975,199	\$ 840	\$ 10	\$ 394,127	\$ 4,000	
\$ —	\$ —	\$ 71,469	\$ —	\$ —	\$ 933	\$ —	
2	—	233,975	198	—	517	—	
1,436	—	7,396	—	—	109,752	—	
—	—	—	—	—	—	—	
—	—	6,923	—	—	5,157	—	
—	—	415	—	—	—	—	
—	—	—	—	—	—	—	
—	—	29,204	—	—	—	—	
1,438	—	349,382	198	—	116,359	—	
—	—	146,886	74	—	2,681	—	
30,095	—	103,433	—	—	467	—	
862	—	30,300	—	—	529,566	—	
1,321	1,000	345,198	568	10	—	4,000	
—	—	—	—	—	(254,946)	—	
32,278	1,000	625,817	642	10	277,768	4,000	
\$ 33,716	\$ 1,000	\$ 975,199	\$ 840	\$ 10	\$ 394,127	\$ 4,000	

(Continued)

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	State Transportation Fund (Continued from previous page)		
	State Highway Account (Continued from previous page)	Transportation Revolving Account (0048)	Transportation Tax Fund
	State Highway Account * (0042)		Highway User's Tax Account (0062)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 47	\$ —
Deposits in Surplus Money Investment Fund	444,821	93,052	—
Receivables	—	43,062	—
Due From Other Funds	108,523	2,340,066	516,370
Due From Other Governments	—	—	—
Prepaid Expenses	—	39,731	—
Advances and Loans Receivable	25,000	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 578,345	\$ 2,515,958	\$ 516,370
LIABILITIES			
Accounts Payable	\$ —	\$ 107,650	\$ —
Due To Other Funds	17,069	10,367	326,252
Due To Other Governments	2,585	3,298	190,118
Accrued Interest Payable	—	—	—
Advance Collections	51,179	—	—
Deposits	2,348	—	—
Advances From Other Funds	—	14,100	—
Other Liabilities	113,269	36,543	—
Total Liabilities	186,450	171,958	516,370
FUND BALANCE			
Deferred Payroll	108,416	—	99
Reserved for Encumbrances	2,514	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	3,266,575	—	—
Contingency Reserve for Economic Uncertainties	—	2,344,000	—
Unreserved-Undesignated	(2,985,610)	—	(99)
Total Fund Balance	391,895	2,344,000	—
Total Liabilities and Fund Balance	\$ 578,345	\$ 2,515,958	\$ 516,370

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

Transportation Tax Fund

Local Safety and Protection Account (3149)	Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	Total
\$ 2,801	\$ 9,813	\$ 1	\$ 1	\$ 145,859
—	12,718	30	1,753	1,421,263
—	499,735	4,162	—	598,053
39	3,071	45,973	1	3,356,760
5	—	—	—	2,877
—	—	—	—	55,655
—	—	—	—	46,100
—	—	—	—	—
—	—	—	—	107
\$ 2,845	\$ 525,337	\$ 50,166	\$ 1,755	\$ 5,626,674
\$ 25	\$ 8,657	\$ —	\$ —	\$ 188,761
—	516,680	97,528	—	1,203,471
2,041	—	—	—	316,836
—	—	—	—	—
—	—	—	—	63,259
—	—	—	—	2,763
—	—	—	—	14,100
—	—	—	—	179,016
2,066	525,337	97,528	—	1,968,206
—	282	839	—	259,636
335	—	23	—	141,710
32	833	3,969	—	3,833,679
412	—	—	1,755	2,717,406
—	(1,115)	(52,193)	—	(3,293,963)
779	—	(47,362)	1,755	3,658,468
\$ 2,845	\$ 525,337	\$ 50,166	\$ 1,755	\$ 5,626,674

(Concluded)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2013
(Amounts in thousands)

	State Transportation Fund		
	Motor Carriers Safety Improvement Fund (0293)	Aeronautics Account	
		Aeronautics Account (0041)	Local Airport Loan Account (0052)
FUND BALANCE, JULY 1, 2012	\$ 3,148	\$ 8,264	\$ 13,136
ADDITIONS			
Revenues	1,588	19	1,075
Transfers From Other Funds	16	5,277	—
Prior Year Revenue Adjustments	—	—	4
Other Additions	—	—	2,238
Total Additions	1,604	5,296	3,317
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,028	3,316	—
Local Assistance	—	3,519	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,028	6,835	—
Transfers To Other Funds	—	30	—
Adjustments to Prior Year Appropriation Expenditures	—	(14)	—
Other Deductions	—	—	—
Total Deductions	2,028	6,851	—
FUND BALANCE, JUNE 30, 2013	\$ 2,724	\$ 6,709	\$ 16,453

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

State Transportation Fund
(Continued on next page)

Bicycle Transportation Account (0045)	Mass Transit Revolving Account (0055)	Motor Vehicle Account		Pedestrian Safety Account (2500)	Public Transportation Account * (0046)	State Highway Account (Continued on next page)
		Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)			Local Transportation Loan Account (2501)
\$ 29,747	\$ 1,000	\$ 770,164	\$ 688	\$ 10	\$ 345,236	\$ 3,990
64	—	2,968,644	1,422	—	592	12
7,200	—	6,449	—	—	658,921	—
—	—	(6,705)	—	—	—	—
—	11,177	—	—	—	(1,135)	—
7,264	11,177	2,968,388	1,422	—	658,378	12
13	—	2,719,318	1,485	—	98,768	2
5,648	11,177	14,662	—	—	481,018	—
—	—	24,174	—	—	8,788	—
5,661	11,177	2,758,154	1,485	—	588,574	2
—	—	366,131	—	—	100,000	—
(928)	—	(11,550)	(17)	—	37,272	—
—	—	—	—	—	—	—
4,733	11,177	3,112,735	1,468	—	725,846	2
\$ 32,278	\$ 1,000	\$ 625,817	\$ 642	\$ 10	\$ 277,768	\$ 4,000

(Continued)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2013
(Amounts in thousands)

	State Transportation Fund (Continued from previous page)		
	State Highway Account (Continued from previous page)		Transportation Tax Fund
	State Highway Account * (0042)	Transportation Revolving Account (0048)	Highway User's Tax Account (0062)
FUND BALANCE, JULY 1, 2012	\$ 2,682,970	\$ —	\$ —
ADDITIONS			
Revenues	966,106	—	—
Transfers From Other Funds	3,341,838	2,344,000	5,218,275
Prior Year Revenue Adjustments	31,289	—	—
Other Additions	—	9,451,023	—
Total Additions	4,339,233	11,795,023	5,218,275
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,342,009	—	1,318
Local Assistance	164,070	—	1,541,332
Capital Outlay	329,275	—	—
Total Appropriation Expenditures	1,835,354	—	1,542,650
Transfers To Other Funds	3,541,084	—	3,675,692
Adjustments to Prior Year Appropriation Expenditures	1,253,870	—	(67)
Other Deductions	—	9,451,023	—
Total Deductions	6,630,308	9,451,023	5,218,275
FUND BALANCE, JUNE 30, 2013	\$ 391,895	\$ 2,344,000	\$ —

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

Transportation Tax Fund				
Local Safety and Protection Account (3149)	Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	Total
\$ 3,744	\$ —	\$ 3,080	\$ 1,750	\$ 3,866,927
—	5,499,814	492,500	4	9,931,840
—	—	107	—	11,582,083
—	46,977	(41)	1	71,525
—	—	—	—	9,463,303
—	5,546,791	492,566	5	31,048,751
—	55,005	22,573	—	4,245,835
5,213	—	—	—	2,226,639
—	—	5,010	—	367,247
5,213	55,005	27,583	—	6,839,721
—	5,491,840	515,431	—	13,690,208
(2,248)	(54)	(6)	—	1,276,258
—	—	—	—	9,451,023
2,965	5,546,791	543,008	—	31,257,210
\$ 779	\$ —	\$ (47,362)	\$ 1,755	\$ 3,658,468

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**Other
Governmental
Cost Funds**

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 994	\$ 1,659	\$ 380
Deposits in Surplus Money Investment Fund	—	11,572	1,490
Receivables	—	—	—
Due From Other Funds	—	3,124	406
Due From Other Governments	—	—	—
Prepaid Expenses	—	4	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 994	\$ 16,359	\$ 2,277
LIABILITIES			
Accounts Payable	\$ 90	\$ 15	\$ 1
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	559	127
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	90	574	128
FUND BALANCE			
Deferred Payroll	—	489	40
Reserved for Encumbrances	473	174	19
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	431	15,122	2,090
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	904	15,785	2,149
Total Liabilities and Fund Balance	\$ 994	\$ 16,359	\$ 2,277

AIDS Drug Assistance Program Rebate Fund (3080)	Air Pollution Control Fund (0115)	Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)	Antiterrorism Fund (3034)
\$ 6,749	\$ 379	\$ 11,103	\$ 56,574	\$ 1,945	\$ 1,177	\$ 1,930
3	64,536	—	—	—	326,885	—
7	2,545	—	9	—	—	—
26,364	61,326	4,478	8,614	44	14,013	55
—	—	—	77	—	—	—
—	—	—	500	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 33,123	\$ 128,786	\$ 15,581	\$ 65,774	\$ 1,989	\$ 342,075	\$ 1,985
\$ 1,167	\$ 681	\$ 154	\$ 679	\$ 13	\$ 2,311	\$ 153
102	4,349	2,287	439	4	3,797	387
8	966	—	—	—	—	—
—	64	—	13	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	28,086	—	—	—
1,277	6,060	2,441	29,217	17	6,108	540
73	4,745	99	3,053	44	97	7
2,275	77,396	14,315	1,537	—	267,550	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
29,498	40,585	—	31,967	1,928	68,320	1,436
—	—	(1,274)	—	—	—	—
31,846	122,726	13,140	36,557	1,972	335,967	1,445
\$ 33,123	\$ 128,786	\$ 15,581	\$ 65,774	\$ 1,989	\$ 342,075	\$ 1,985

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 595	\$ 129	\$ 1
Deposits in Surplus Money Investment Fund	5,830	16,632	1,246
Receivables	1	14	—
Due From Other Funds	42	1,591	26
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,468	\$ 18,366	\$ 1,273
LIABILITIES			
Accounts Payable	\$ 6	\$ —	\$ —
Due To Other Funds	2,178	2	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,184	2	—
FUND BALANCE			
Deferred Payroll	37	449	25
Reserved for Encumbrances	4	285	8
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	4,243	17,630	1,240
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	4,284	18,364	1,273
Total Liabilities and Fund Balance	\$ 6,468	\$ 18,366	\$ 1,273

Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)	Behavioral Science Examiners Fund (0773)	Birth Defects Monitoring Program Fund (3114)	Board of Pilot Commissioners' Special Fund (0290)
\$ 1	\$ 10,764	\$ 90	\$ 2,266	\$ 959	\$ 335	\$ 259
645	—	388	8,929	785	5,140	4,987
—	—	—	—	—	990	121
12	—	33	5,432	1,103	75	27
—	—	—	—	—	—	—
—	22	—	14	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 658	\$ 10,786	\$ 511	\$ 16,641	\$ 2,847	\$ 6,540	\$ 5,394
\$ —	\$ 10,652	\$ —	\$ 12	\$ 13	\$ 4	\$ 432
—	—	130	1	30	3	—
—	—	—	—	—	—	—
—	—	—	1,253	837	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	10,652	130	1,266	880	7	432
9	—	33	457	261	41	24
3	—	29	1,086	237	1,134	399
—	91	—	1,129	—	—	—
—	—	—	—	—	—	—
646	43	319	12,703	1,469	5,358	4,539
—	—	—	—	—	—	—
658	134	381	15,375	1,967	6,533	4,962
\$ 658	\$ 10,786	\$ 511	\$ 16,641	\$ 2,847	\$ 6,540	\$ 5,394

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Breast Cancer Fund Breast Cancer Control Account (0009)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 137	\$ 3,514	\$ 1
Deposits in Surplus Money Investment Fund	733	7,855	14,620
Receivables	—	—	—
Due From Other Funds	195	3,216	1,955
Due From Other Governments	—	—	—
Prepaid Expenses	—	5	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,065	\$ 14,590	\$ 16,576
LIABILITIES			
Accounts Payable	\$ 1	\$ 24	\$ 8
Due To Other Funds	—	172	5,038
Due To Other Governments	—	—	—
Advance Collections	123	3,832	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	124	4,028	5,046
FUND BALANCE			
Deferred Payroll	33	805	459
Reserved for Encumbrances	16	760	1,270
Reserved for Unencumbered Balances of Continuing Appropriations	—	1	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	892	8,996	9,801
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	941	10,562	11,530
Total Liabilities and Fund Balance	\$ 1,065	\$ 14,590	\$ 16,576

California Beverage Container Recycling Fund (Continued on next page)						
Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Building Standards Administration Special Revolving Fund (3144)	California Advanced Services Fund (3141)	California Architects Board Fund (0706)	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)
\$ 1,592	\$ —	\$ 2,272	\$ 244	\$ 836	\$ 1	\$ 969
—	23,397	—	43,251	3,343	15,167	68,149
1,401	—	—	2,396	—	234	184,454
57	1,502	70	78	621	9	29,722
—	—	—	—	—	—	241
—	—	—	—	—	—	97
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,050	\$ 24,899	\$ 2,342	\$ 45,969	\$ 4,800	\$ 15,411	\$ 283,632
\$ —	\$ 20,343	\$ (1)	\$ 2,375	\$ 6	\$ —	\$ 147,263
2,973	—	74	76	—	106	2,230
—	—	—	—	—	—	3,329
—	—	—	—	601	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	630
2,973	20,343	73	2,451	607	106	153,452
—	—	66	52	108	—	1,824
—	246	4	357	23	—	21,268
—	—	—	—	—	—	71,179
—	—	—	—	—	—	—
77	4,310	2,199	43,109	4,062	15,305	35,909
—	—	—	—	—	—	—
77	4,556	2,269	43,518	4,193	15,305	130,180
\$ 3,050	\$ 24,899	\$ 2,342	\$ 45,969	\$ 4,800	\$ 15,411	\$ 283,632

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

California Beverage Container Recycling Fund
(Continued from previous page)

	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	11,215	5,329	4,976
Receivables	1,047	632	1,854
Due From Other Funds	5,424	3	5,107
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 17,687	\$ 5,965	\$ 11,938
LIABILITIES			
Accounts Payable	\$ 4	\$ —	\$ —
Due To Other Funds	13,084	—	2,727
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	13,088	—	2,727
FUND BALANCE			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	4,599	5,965	9,211
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	4,599	5,965	9,211
Total Liabilities and Fund Balance	\$ 17,687	\$ 5,965	\$ 11,938

California Bingo Fund (3131)	California Board of Architectural Examiners - Landscape Architects Fund (0757)	California Children and Families Trust Fund (Continued on next page)				
		Administration Account (0638)	California Children and Families Trust Fund (0623)	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
\$ 630	\$ 115	\$ 47	\$ 3,211	\$ 1	\$ 1	\$ —
—	2,313	22,056	37,866	31,768	31,621	39,492
—	—	8	39,117	—	—	—
—	142	1,140	1,349	2,465	65,240	4,099
—	—	—	—	—	—	—
—	—	56	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 630	\$ 2,570	\$ 23,307	\$ 81,543	\$ 34,234	\$ 96,862	\$ 43,591
\$ —	\$ —	\$ 51	\$ 3	\$ 892	\$ 65,475	\$ 7
—	38	106	81,536	2,355	—	9,557
—	—	—	—	3,199	31,387	78
—	79	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	117	157	81,539	6,446	96,862	9,642
—	28	310	—	—	—	—
—	12	—	—	—	—	—
—	—	22,839	—	27,788	—	33,949
—	—	—	—	—	—	—
630	2,413	1	4	—	—	—
—	—	—	—	—	—	—
630	2,453	23,150	4	27,788	—	33,949
\$ 630	\$ 2,570	\$ 23,307	\$ 81,543	\$ 34,234	\$ 96,862	\$ 43,591

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

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

	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	32,405	22,787	14,365
Receivables	—	—	—
Due From Other Funds	5,081	2,459	35,487
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 37,487	\$ 25,247	\$ 49,852
LIABILITIES			
Accounts Payable	\$ 2,554	\$ 475	\$ 4,860
Due To Other Funds	14,713	7,356	15,000
Due To Other Governments	—	44	16,651
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	17,267	7,875	36,511
FUND BALANCE			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	15,139	17,372	13,341
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	5,081	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	20,220	17,372	13,341
Total Liabilities and Fund Balance	\$ 37,487	\$ 25,247	\$ 49,852

California Environmental License Plate Fund						
California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)	Yosemite Foundation Account (0071)
\$ 17	\$ 4	\$ 10	\$ 2,975	\$ 293	\$ 5,090	\$ 195
—	4,433	3,475	—	6,237	—	—
—	266	1	—	280	—	—
1	115	60	79	12,510	199	26
—	—	—	—	—	—	—
—	—	—	—	157	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 18	\$ 4,818	\$ 3,546	\$ 3,054	\$ 19,477	\$ 5,289	\$ 221
\$ —	\$ 163	\$ 12	\$ 63	\$ 628	\$ 20	\$ —
—	11	6	20	2,371	99	—
17	—	—	—	262	—	195
—	—	—	—	101	238	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
17	174	18	83	3,362	357	195
—	112	58	27	1,426	—	—
—	—	1	964	6,925	402	—
—	—	—	820	13	3,634	—
—	—	—	—	—	—	—
1	4,532	3,469	1,160	7,751	896	26
—	—	—	—	—	—	—
1	4,644	3,528	2,971	16,115	4,932	26
\$ 18	\$ 4,818	\$ 3,546	\$ 3,054	\$ 19,477	\$ 5,289	\$ 221

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 23	\$ 1	\$ 10
Deposits in Surplus Money Investment Fund	1,403	7,817	42,032
Receivables	20	—	31
Due From Other Funds	104	1,373	3,827
Due From Other Governments	864	—	116
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,414	\$ 9,191	\$ 46,016
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 887
Due To Other Funds	860	310	1,963
Due To Other Governments	—	—	590
Advance Collections	—	—	7,779
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	3	—	—
Total Liabilities	863	310	11,219
FUND BALANCE			
Deferred Payroll	73	103	975
Reserved for Encumbrances	306	475	15,976
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,172	8,303	17,846
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,551	8,881	34,797
Total Liabilities and Fund Balance	\$ 2,414	\$ 9,191	\$ 46,016

California Health Information Technology and Exchange Fund (3163)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
\$ —	\$ —	\$ 595	\$ 446	\$ —	\$ 465	\$ 158
—	60	11,796	31,665	27	45,186	82,849
1,025	—	3,221	7,301	—	4,758	13,158
3,424	—	3,439	8,747	—	3,782	5,544
—	—	—	—	—	—	248
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,449	\$ 60	\$ 19,051	\$ 48,159	\$ 27	\$ 54,191	\$ 101,957
\$ —	\$ —	\$ 2,726	\$ 5,212	\$ —	\$ 36,836	\$ 52
461	—	43	34	—	81	8,653
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
461	—	2,769	5,246	—	36,917	8,705
—	—	30	24	—	56	483
3,988	—	488	6	—	721	41,826
—	—	—	—	30	—	—
—	—	—	—	—	—	—
—	60	15,764	42,883	—	16,497	50,943
—	—	—	—	(3)	—	—
3,988	60	16,282	42,913	27	17,274	93,252
\$ 4,449	\$ 60	\$ 19,051	\$ 48,159	\$ 27	\$ 54,191	\$ 101,957

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2013

(Amounts in thousands)

	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	16,618	37	16,593
Receivables	7,583	—	—
Due From Other Funds	2,955	—	2,725
Due From Other Governments	129	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 27,286	\$ 37	\$ 19,319
LIABILITIES			
Accounts Payable	\$ 2,316	\$ —	\$ —
Due To Other Funds	1,495	—	119
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3,811	—	119
FUND BALANCE			
Deferred Payroll	227	—	564
Reserved for Encumbrances	2,159	—	324
Reserved for Unencumbered Balances of Continuing Appropriations	1,113	4,526	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	19,976	—	18,312
Unreserved-Undesignated	—	(4,489)	—
Total Fund Balance (Deficit)	23,475	37	19,200
Total Liabilities and Fund Balance	\$ 27,286	\$ 37	\$ 19,319

Cancer Research Fund (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery Fund (0717)	Certification Fund (0271)	Certified Access Specialist Fund (3091)
\$ —	\$ 49	\$ 10	\$ 7	\$ 163	\$ 63	\$ 984
—	2,278	3,184	2,265	2,442	4,121	—
—	—	201	208	—	—	—
—	93	10	1	275	82	15
—	—	—	—	—	—	—
—	—	—	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 2,420	\$ 3,405	\$ 2,481	\$ 2,881	\$ 4,266	\$ 999
\$ —	\$ 3	\$ —	\$ —	\$ 1	\$ —	\$ —
—	45	15	—	—	86	38
—	—	—	—	—	—	—
—	—	—	—	142	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	48	15	—	143	86	38
—	92	8	—	102	78	15
—	261	71	—	27	18	—
2,494	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,019	3,311	2,481	2,609	4,084	946
(2,494)	—	—	—	—	—	—
—	2,372	3,390	2,481	2,738	4,180	961
\$ —	\$ 2,420	\$ 3,405	\$ 2,481	\$ 2,881	\$ 4,266	\$ 999

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Charity Bingo Mitigation Fund (3132)	Child Health and Safety Fund (0279)	Child Performer Services Permit Fund (3242)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 21	\$ 250
Deposits in Surplus Money Investment Fund	—	7,224	—
Receivables	—	—	—
Due From Other Funds	—	649	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1	\$ 7,894	\$ 250
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	1	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1	—	—
FUND BALANCE			
Deferred Payroll	—	379	—
Reserved for Encumbrances	—	5	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	7,510	250
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	7,894	250
Total Liabilities and Fund Balance	\$ 1	\$ 7,894	\$ 250

Cigarette and Tobacco Products Surtax Fund (Continued on next page)						
Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
\$ 10	\$ 1	\$ 1	\$ 8,756	\$ 5,048	\$ —	\$ 1
79,617	20,663	40,390	—	18,760	72,419	8,664
1,702	—	—	4	24,646	—	—
1,410	62,514	1,925	—	712	10,004	21,262
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 82,739	\$ 83,178	\$ 42,316	\$ 8,760	\$ 49,166	\$ 82,423	\$ 29,927
\$ 40	\$ —	\$ —	\$ 1	\$ 3	\$ 10,885	\$ —
435	92,958	1,438	—	49,172	186	—
—	—	—	—	—	14,565	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
475	92,958	1,438	1	49,175	25,636	—
301	—	—	—	—	123	—
12,939	1,635	—	—	—	44,883	—
—	32,308	—	—	—	285	—
—	—	—	—	—	—	—
69,024	—	40,878	8,759	—	11,496	29,927
—	(43,723)	—	—	(9)	—	—
82,264	(9,780)	40,878	8,759	(9)	56,787	29,927
\$ 82,739	\$ 83,178	\$ 42,316	\$ 8,760	\$ 49,166	\$ 82,423	\$ 29,927

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

Cigarette and Tobacco Products Surtax Fund
(Continued from previous page)

	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	2,362	3,616	15,804
Receivables	—	—	—
Due From Other Funds	4,920	2,555	2,590
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 7,283	\$ 6,172	\$ 18,395
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 13,590
Due To Other Funds	5,175	698	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,175	698	13,590
FUND BALANCE			
Deferred Payroll	—	21	26
Reserved for Encumbrances	—	1,567	2,360
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,108	3,886	2,419
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,108	5,474	4,805
Total Liabilities and Fund Balance	\$ 7,283	\$ 6,172	\$ 18,395

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

Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account * (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	Construction Management Education Account (0093)
\$ —	\$ —	\$ 204	\$ 1	\$ 2,740	\$ 3,475	\$ 5
17,806	—	14,702	17	—	—	164
—	—	27	—	—	—	—
12,398	—	1,539	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 30,204	\$ —	\$ 16,472	\$ 18	\$ 2,740	\$ 3,475	\$ 169
\$ —	\$ —	\$ 40	\$ —	\$ —	\$ 1	\$ —
11,128	—	—	—	—	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
11,128	—	40	—	—	3	4
39	—	382	—	—	—	—
593	—	507	—	256	12	—
—	—	—	—	932	—	—
—	—	—	—	—	—	—
18,444	—	15,543	18	1,552	3,460	165
—	—	—	—	—	—	—
19,076	—	16,432	18	2,740	3,472	165
\$ 30,204	\$ —	\$ 16,472	\$ 18	\$ 2,740	\$ 3,475	\$ 169

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)
	Certification Account (0166)	Consumer Affairs Fund (0702)	
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 17	\$ 1,022	\$ 5,010
Deposits in Surplus Money Investment Fund	1,123	55,287	23,443
Receivables	—	143	—
Due From Other Funds	61	7,135	8,769
Due From Other Governments	—	—	—
Prepaid Expenses	1	2,154	47
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,202	\$ 65,741	\$ 37,269
LIABILITIES			
Accounts Payable	\$ —	\$ 9,543	\$ 39
Due To Other Funds	41	45,426	163
Due To Other Governments	—	11	—
Advance Collections	—	—	7,625
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	68	1
Total Liabilities	41	55,048	7,828
FUND BALANCE			
Deferred Payroll	60	3,865	1,768
Reserved for Encumbrances	—	4,805	1,174
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,101	2,023	26,499
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,161	10,693	29,441
Total Liabilities and Fund Balance	\$ 1,202	\$ 65,741	\$ 37,269

Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)
\$ 13	\$ 5,627	\$ 10,831	\$ 4,194	\$ 541	\$ 101	\$ 1
1,658	21,945	—	21,546	—	1,411	1,383
—	2	2	1,346	17	—	—
52	9,731	4,090	9,529	—	35	1,023
—	—	—	7,513	—	—	—
—	30	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,723	\$ 37,335	\$ 14,923	\$ 44,128	\$ 558	\$ 1,547	\$ 2,407
\$ —	\$ 37	\$ 87	\$ 15,250	\$ —	\$ —	\$ —
59	—	24	56	224	46	237
—	—	—	—	—	—	—
—	4,275	—	11,349	—	92	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
59	4,312	111	26,655	224	138	237
50	2,274	161	—	—	34	421
195	1,797	—	10,897	—	3	65
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,419	28,952	14,651	6,576	334	1,372	1,684
—	—	—	—	—	—	—
1,664	33,023	14,812	17,473	334	1,409	2,170
\$ 1,723	\$ 37,335	\$ 14,923	\$ 44,128	\$ 558	\$ 1,547	\$ 2,407

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Dam Safety Fund (3057)	Davis-Dowlig Account (3210)	Deaf and Disabled Tele- communications Program Administrative Committee Fund (0483)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 12,769	\$ 10,000	\$ 298
Deposits in Surplus Money Investment Fund	—	—	41,612
Receivables	158	—	4,831
Due From Other Funds	1,628	—	3,791
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 14,555	\$ 10,000	\$ 50,532
LIABILITIES			
Accounts Payable	\$ 22	\$ 6,866	\$ 5,131
Due To Other Funds	823	—	115
Due To Other Governments	—	—	—
Advance Collections	11,514	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	12,359	6,866	5,246
FUND BALANCE			
Deferred Payroll	628	—	63
Reserved for Encumbrances	304	3,134	35,386
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,264	—	9,837
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,196	3,134	45,286
Total Liabilities and Fund Balance	\$ 14,555	\$ 10,000	\$ 50,532

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

Deficit Recovery Bond Retirement Sinking Fund Subaccount (3090)	Department of Food and Agriculture Fund					
	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)	Agricultural Biomass Utilization Account * (3021)	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
\$ 7,770	\$ —	\$ —	\$ —	\$ 1	\$ 6	\$ 739
7	—	—	—	2,035	54	32,615
—	—	—	—	—	6	5,069
—	26	—	—	1	—	38,201
—	—	—	—	—	—	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 7,777	\$ 26	\$ —	\$ —	\$ 2,037	\$ 66	\$ 76,629
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 641
—	26	—	—	190	3	4,554
—	—	—	—	—	—	437
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	6	7,961
—	26	—	—	190	9	13,593
—	—	—	—	—	—	2,402
—	—	—	—	4	—	8,371
—	—	995	—	—	—	78,009
—	—	—	—	—	—	—
7,777	—	—	—	1,843	57	—
—	—	(995)	—	—	—	(25,746)
7,777	—	—	—	1,847	57	63,036
\$ 7,777	\$ 26	\$ —	\$ —	\$ 2,037	\$ 66	\$ 76,629

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2013

(Amounts in thousands)

	Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 184	\$ 323	\$ 1
Deposits in Surplus Money Investment Fund	23,726	1,892	3,334
Receivables	8	3,394	—
Due From Other Funds	12,458	31	2
Due From Other Governments	—	—	—
Prepaid Expenses	75	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 36,451	\$ 5,640	\$ 3,337
LIABILITIES			
Accounts Payable	\$ 748	\$ —	\$ —
Due To Other Funds	190	834	—
Due To Other Governments	5,803	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	8	—	—
Total Liabilities	6,749	834	—
FUND BALANCE			
Deferred Payroll	2,751	30	—
Reserved for Encumbrances	8,946	4,776	—
Reserved for Unencumbered Balances of Continuing Appropriations	24	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	17,981	—	3,337
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	29,702	4,806	3,337
Total Liabilities and Fund Balance	\$ 36,451	\$ 5,640	\$ 3,337

Disability Access and Education Revolving Fund (3245)	Disaster Assistance Fund Earthquake Emergency Investigations Account (0257)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)
\$ 158	\$ 47	\$ 1	\$ 26	\$ —	\$ 4	\$ 30
—	—	—	317	14,189	—	3,184
—	—	—	—	—	92	2
—	—	—	6	5,761	20	57
—	—	—	—	16,978	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 158	\$ 47	\$ 1	\$ 349	\$ 36,928	\$ 116	\$ 3,273
\$ —	\$ —	\$ —	\$ —	\$ 2,552	\$ —	\$ —
—	—	—	23	158	15	31
—	—	—	—	308	—	—
—	—	—	13	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	36	3,018	15	31
—	—	—	6	2,821	20	55
—	—	—	—	8,040	67	286
—	—	—	—	—	—	—
—	—	—	—	—	—	—
158	47	1	307	23,049	14	2,901
—	—	—	—	—	—	—
158	47	1	313	33,910	101	3,242
\$ 158	\$ 47	\$ 1	\$ 349	\$ 36,928	\$ 116	\$ 3,273

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Drinking Water Treatment and Research Fund * (0622)	Driver Training Penalty Assessment Fund (0178)	Driving-Under-the- Influence Program Licensing Trust Fund (0139)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 3,915	\$ 189
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	359
Due From Other Funds	—	9,933	49
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 13,848	\$ 597
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 2
Due To Other Funds	—	8,998	121
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	8,998	123
FUND BALANCE			
Deferred Payroll	—	66	49
Reserved for Encumbrances	—	—	124
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	4,784	301
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	4,850	474
Total Liabilities and Fund Balance	\$ —	\$ 13,848	\$ 597

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

Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele- communication Fund (0349)	Electric Program Investment Charge Fund (3211)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Elevator Safety Account (0452)
\$ 228	\$ 1,685	\$ 60	\$ 3,076	\$ 15	\$ 393	\$ 1,284
6,058	—	—	12,120	7,302	1,874	17,207
5	—	—	—	12	—	4,371
300	—	556	46	49	308	5,427
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,591	\$ 1,685	\$ 616	\$ 15,242	\$ 7,378	\$ 2,575	\$ 28,289
\$ 6	\$ 1,000	\$ —	\$ —	\$ —	\$ 14	\$ —
42	—	—	178	330	—	6
—	—	—	—	—	—	—
—	—	—	3,076	—	278	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
48	1,000	—	3,254	330	292	6
296	—	—	39	45	69	1,284
81	—	—	—	11	62	510
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,166	685	616	11,949	6,992	2,152	26,489
—	—	—	—	—	—	—
6,543	685	616	11,988	7,048	2,283	28,283
\$ 6,591	\$ 1,685	\$ 616	\$ 15,242	\$ 7,378	\$ 2,575	\$ 28,289

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Emergency Food Assistance Program Fund (0122)	Emergency Medical Air Transportation Act Fund (3168)	Emergency Medical Services Personnel Fund (0312)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 4
Deposits in Surplus Money Investment Fund	690	17,171	1,774
Receivables	—	—	1
Due From Other Funds	—	10	107
Due From Other Governments	—	—	117
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 690	\$ 17,182	\$ 2,003
LIABILITIES			
Accounts Payable	\$ 7	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	7	—	—
FUND BALANCE			
Deferred Payroll	—	—	101
Reserved for Encumbrances	249	—	6
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	434	17,182	1,896
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	683	17,182	2,003
Total Liabilities and Fund Balance	\$ 690	\$ 17,182	\$ 2,003

Emergency Medical Services Training Program Approval Fund (0194)	Emergency Medical Technician Certification Fund (3137)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)	Enterprise Zone Fund (3165)
\$ —	\$ 36	\$ 1	\$ 122	\$ 941	\$ 7,774	\$ 54
94	553	13,824	41,833	11,813	—	3,289
7	—	—	62,846	—	16,500	262
15	66	4,902	13,741	78	—	58
—	1	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,235	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 116	\$ 656	\$ 18,727	\$ 119,777	\$ 12,832	\$ 24,274	\$ 3,663
\$ —	\$ —	\$ —	\$ 24	\$ 112	\$ —	\$ —
47	21	15,334	100,387	305	24,298	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	15,914	941	—	—
47	21	15,334	116,325	1,358	24,298	9
15	65	753	944	70	—	56
—	49	2,640	2,508	5,805	—	11
—	—	—	—	—	—	—
—	—	—	—	—	—	—
54	521	—	—	5,599	—	3,587
—	—	—	—	—	(24)	—
69	635	3,393	3,452	11,474	(24)	3,654
\$ 116	\$ 656	\$ 18,727	\$ 119,777	\$ 12,832	\$ 24,274	\$ 3,663

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Entertainment Work Permit Fund (3204)	Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 311	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	36,909	1,963
Receivables	—	—	—
Due From Other Funds	—	3,530	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	2,000	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 311	\$ 42,439	\$ 1,965
LIABILITIES			
Accounts Payable	\$ —	\$ 630	\$ —
Due To Other Funds	6	117	3
Due To Other Governments	—	73	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	6	820	3
FUND BALANCE			
Deferred Payroll	—	8	—
Reserved for Encumbrances	—	25,364	77
Reserved for Unencumbered Balances of Continuing Appropriations	—	10,895	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	305	5,352	1,885
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	305	41,619	1,962
Total Liabilities and Fund Balance	\$ 311	\$ 42,439	\$ 1,965

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)	Expedited Site Remediation Trust Fund (0456)	Exposition Park Improvement Fund (0267)
\$ 55	\$ —	\$ —	\$ —	\$ 219	\$ —	\$ 3,622
1,244	125	189	77	—	36	—
—	—	—	—	—	—	156
131	—	—	—	8	2,801	787
—	—	—	—	—	—	1,000
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,430	\$ 125	\$ 189	\$ 77	\$ 227	\$ 2,837	\$ 5,565
\$ —	\$ —	\$ —	\$ —	\$ 6	\$ —	\$ 600
80	—	—	—	—	—	332
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	42
80	—	—	—	6	—	974
131	—	—	—	—	—	184
64	—	2	—	23	—	512
—	—	—	376	—	—	—
—	—	—	—	—	—	—
1,155	125	187	—	198	2,837	3,895
—	—	—	(299)	—	—	—
1,350	125	189	77	221	2,837	4,591
\$ 1,430	\$ 125	\$ 189	\$ 77	\$ 227	\$ 2,837	\$ 5,565

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Fair and Exposition Fund		
	Fair and Exposition Fund (0191)	Satellite Wagering Account (0192)	False Claims Act Fund (0378)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 78	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	2,626	—	3,640
Receivables	—	—	—
Due From Other Funds	3,233	—	1,783
Due From Other Governments	44	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,981	\$ —	\$ 5,424
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 406
Due To Other Funds	46	2	51
Due To Other Governments	—	—	4
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	77	—	—
Total Liabilities	123	2	461
FUND BALANCE			
Deferred Payroll	29	—	462
Reserved for Encumbrances	26	—	99
Reserved for Unencumbered Balances of Continuing Appropriations	3,063	15,862	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,740	—	4,402
Unreserved-Undesignated	—	(15,864)	—
Total Fund Balance (Deficit)	5,858	(2)	4,963
Total Liabilities and Fund Balance	\$ 5,981	\$ —	\$ 5,424

Fish and Game Preservation Fund (Continued on next page)						
Family Law Trust Fund (0587)	Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
\$ —	\$ 1	\$ 301	\$ 2	\$ 3	\$ —	\$ 81,942
2,263	3	8,638	7,715	1,273,984	2,354	—
350	—	29	332	—	—	1,915
100	4	4,220	45	11,724	2	36,567
—	—	—	—	—	—	—
—	—	51	—	—	—	705
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,713	\$ 8	\$ 13,239	\$ 8,094	\$ 1,285,711	\$ 2,356	\$ 121,129
\$ 8	\$ —	\$ 227	\$ 41	\$ 624,915	\$ —	\$ 7,562
218	—	103	274	3,724	—	5,121
—	—	2	—	—	—	32
—	—	—	—	—	—	1,327
—	—	—	—	—	—	325
—	—	—	—	—	—	—
—	—	—	—	—	—	101
226	—	332	315	628,639	—	14,468
99	—	1,641	41	—	—	5,429
—	—	706	107	—	1	7,747
—	—	—	—	—	—	10,082
—	—	—	—	—	—	—
2,388	8	10,560	7,631	657,072	2,355	83,403
—	—	—	—	—	—	—
2,487	8	12,907	7,779	657,072	2,356	106,661
\$ 2,713	\$ 8	\$ 13,239	\$ 8,094	\$ 1,285,711	\$ 2,356	\$ 121,129

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(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)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 4	\$ 1	\$ 5
Deposits in Surplus Money Investment Fund	533	8,457	434
Receivables	—	—	—
Due From Other Funds	5	549	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 542	\$ 9,007	\$ 439
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	182	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	182	—	—
FUND BALANCE			
Deferred Payroll	5	—	—
Reserved for Encumbrances	207	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	148	9,007	439
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	360	9,007	439
Total Liabilities and Fund Balance	\$ 542	\$ 9,007	\$ 439

Food Safety Fund (0177)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
\$ 192	\$ —	\$ 3,285	\$ 629	\$ 70	\$ 1	\$ 1,679
7,970	12	—	—	4,520	21	4,254
14	—	—	—	—	7	28,068
1,030	—	—	—	146	31,266	11,237
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,206	\$ 12	\$ 3,285	\$ 629	\$ 4,736	\$ 31,295	\$ 45,238
\$ 8	\$ —	\$ 74	\$ 22	\$ —	\$ —	\$ 16,197
132	—	25	—	148	13,195	218
—	—	—	—	—	—	2,314
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
140	—	99	22	148	13,195	18,729
425	—	—	—	143	—	940
100	—	9	57	309	1,281	21,110
—	—	—	—	—	2,657	—
—	—	—	—	—	—	—
8,541	12	3,177	550	4,136	14,162	4,459
—	—	—	—	—	—	—
9,066	12	3,186	607	4,588	18,100	26,509
\$ 9,206	\$ 12	\$ 3,285	\$ 629	\$ 4,736	\$ 31,295	\$ 45,238

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Geology and Geophysics Account (0205)	Graphic Design License Plate Account (0078)	Greenhouse Gas Reduction Fund (3228)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 194	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	1,201	2,361	257,326
Receivables	—	—	—
Due From Other Funds	31	196	106
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,426	\$ 2,557	\$ 257,433
LIABILITIES			
Accounts Payable	\$ 2	\$ (41)	\$ —
Due To Other Funds	88	25	—
Due To Other Governments	—	16	—
Advance Collections	85	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	175	—	—
FUND BALANCE			
Deferred Payroll	30	35	—
Reserved for Encumbrances	154	966	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,067	1,556	257,433
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,251	2,557	257,433
Total Liabilities and Fund Balance	\$ 1,426	\$ 2,557	\$ 257,433

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)	Heritage Enrichment Resource Fund (3170)
\$ 2	\$ 33,195	\$ 2	\$ 5	\$ 1,680	\$ 522	\$ 86
137	—	14,416	580	—	2,095	—
—	—	—	—	—	522	—
10	7,469	2,557	4	—	2,849	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 149	\$ 40,664	\$ 16,975	\$ 589	\$ 1,680	\$ 5,988	\$ 86
\$ —	\$ 613	\$ —	\$ —	\$ 894	\$ 575	\$ —
13	56	2,297	6	—	89	1
—	—	—	—	—	1,562	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
13	669	2,297	6	894	2,226	1
10	40	747	4	—	871	—
3	23,219	3,812	—	—	—	—
—	81,835	1,013	—	—	—	—
—	—	—	—	—	—	—
123	—	9,106	579	786	2,891	85
—	(65,099)	—	—	—	—	—
136	39,995	14,678	583	786	3,762	85
\$ 149	\$ 40,664	\$ 16,975	\$ 589	\$ 1,680	\$ 5,988	\$ 86

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	High Polluter Repair or Removal Account		
	Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 645	\$ —
Deposits in Surplus Money Investment Fund	12,168	10,636	1,601
Receivables	—	—	—
Due From Other Funds	4,769	9,789	59
Due From Other Governments	—	—	—
Prepaid Expenses	—	1	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 16,938	\$ 21,071	\$ 1,660
LIABILITIES			
Accounts Payable	\$ —	\$ 1,680	\$ —
Due To Other Funds	38	1,097	(3)
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	38	2,777	(3)
FUND BALANCE			
Deferred Payroll	14	366	—
Reserved for Encumbrances	1,030	1,933	1,486
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	15,856	15,995	177
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	16,900	18,294	1,663
Total Liabilities and Fund Balance	\$ 16,938	\$ 21,071	\$ 1,660

Home Furnishings and Thermal Insulation Fund (0752)	Horse Racing Fund (3153)	Hospital Building Fund (0121)	Hospital Quality Assurance Revenue Fund (3158)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Relations Construction Industry Enforcement Fund (0216)
\$ 592	\$ 120	\$ 251	\$ —	\$ 92	\$ —	\$ 2
798	1,086	36,200	155,057	28,726	14	1,234
—	24	8,490	—	10,580	—	547
809	1,543	9,508	624	6,002	—	5
—	—	—	—	—	—	—
2	16	201	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,201	\$ 2,789	\$ 54,650	\$ 155,681	\$ 45,400	\$ 14	\$ 1,788
\$ 8	\$ 397	\$ 1,909	\$ —	\$ 4,071	\$ —	\$ —
—	52	203	1,796	926	—	4
—	96	24	—	31	—	—
204	—	3,339	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	63	2	—	—	—	—
212	608	5,477	1,796	5,028	—	4
167	342	2,677	16	1,216	—	5
42	81	5,134	252	8,660	—	1
—	—	—	4,001,037	235	—	—
—	—	—	—	—	—	—
1,780	1,758	41,362	—	30,261	14	1,778
—	—	—	(3,847,420)	—	—	—
1,989	2,181	49,173	153,885	40,372	14	1,784
\$ 2,201	\$ 2,789	\$ 54,650	\$ 155,681	\$ 45,400	\$ 14	\$ 1,788

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

Integrated
Waste
Management
Fund

	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 228	\$ 2,050	\$ 359
Deposits in Surplus Money Investment Fund	11,772	5,012	—
Receivables	453	22,052	43
Due From Other Funds	51	30,185	2
Due From Other Governments	—	—	—
Prepaid Expenses	—	508	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 12,504	\$ 59,807	\$ 404
LIABILITIES			
Accounts Payable	\$ 96	\$ 2,355	\$ —
Due To Other Funds	43	2,619	122
Due To Other Governments	—	1	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	139	4,975	122
FUND BALANCE			
Deferred Payroll	44	9,830	2
Reserved for Encumbrances	833	14,619	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	11,488	30,383	280
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	12,365	54,832	282
Total Liabilities and Fund Balance	\$ 12,504	\$ 59,807	\$ 404

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

Integrated Waste Management Fund

Carpet Stewardship Account (3195)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account		Internal Health Information Integrity Quality Improvement Account (3151)	Judicial Administration Efficiency and Modernization Fund * (0556)	Labor and Workforce Development Fund (3078)
		Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)			
\$ 226	\$ 2,983	\$ 39	\$ —	\$ 1	\$ —	\$ 11,383
—	105,405	18,928	10,152	32	—	—
31	7,144	10,272	—	—	—	—
6	16,222	6,846	34	—	—	159
—	113	983	19	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 263	\$ 131,867	\$ 37,068	\$ 10,205	\$ 33	\$ —	\$ 11,542
\$ —	\$ 25,171	\$ —	\$ —	\$ —	\$ —	\$ —
82	942	6,995	78	—	—	1,018
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
82	26,113	6,995	78	—	—	1,018
6	321	2,176	22	—	—	159
—	1,601	5,577	901	—	—	1,078
—	—	181	—	—	—	—
—	—	—	—	—	—	—
175	103,832	22,139	9,204	33	—	9,287
—	—	—	—	—	—	—
181	105,754	30,073	10,127	33	—	10,524
\$ 263	\$ 131,867	\$ 37,068	\$ 10,205	\$ 33	\$ —	\$ 11,542

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Labor Enforcement and Compliance Fund (3152)	Lead-Related Construction Fund (3155)	Licensed Midwifery Fund (0755)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 33	\$ 796	\$ 6
Deposits in Surplus Money Investment Fund	20,300	—	219
Receivables	—	9	—
Due From Other Funds	7,049	21	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 27,382	\$ 826	\$ 225
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	18	10	—
Due To Other Governments	—	—	—
Advance Collections	—	—	4
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	18	10	4
FUND BALANCE			
Deferred Payroll	2,463	21	—
Reserved for Encumbrances	1,708	13	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	23,193	782	221
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	27,364	816	221
Total Liabilities and Fund Balance	\$ 27,382	\$ 826	\$ 225

* Fund balance exists due to timing factor.

Local Revenue Fund (Continued on next page)						
Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund * (0330)	Sales Tax Account (Continued on next page)			
			CalWORKS Maintenance of Effort Subaccount (3200)	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
\$ 1	\$ 2	\$ —	\$ —	\$ —	\$ 1	\$ 1
380	1,128	—	—	—	53	117,635
2	—	2,344	—	—	—	—
42	29	343,883	82,290	38,188	197,511	399,657
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 425	\$ 1,159	\$ 346,227	\$ 82,290	\$ 38,188	\$ 197,565	\$ 517,293
\$ —	\$ 18	\$ —	\$ —	\$ —	\$ —	\$ —
34	4	331,147	—	—	36,899	517,293
—	—	—	82,290	38,188	160,666	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
34	22	331,147	82,290	38,188	197,565	517,293
42	1	44	—	—	—	—
3	60	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
346	1,076	15,036	—	—	—	—
—	—	—	—	—	—	—
391	1,137	15,080	—	—	—	—
\$ 425	\$ 1,159	\$ 346,227	\$ 82,290	\$ 38,188	\$ 197,565	\$ 517,293

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)

	Local Revenue Fund (Continued from previous page)		
	Sales Tax Account	Sales Tax Growth Account	
	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	202,055	109,365	22,038
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 202,055	\$ 109,365	\$ 22,038
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	202,055	109,365	22,038
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	202,055	109,365	22,038
FUND BALANCE			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	—	—
Total Liabilities and Fund Balance	\$ 202,055	\$ 109,365	\$ 22,038

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account
(Continued on next page)

Local Revenue Fund

General Growth Subaccount (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Law Enforcement Services Account (3215)	Community Corrections Account (3223)
\$ —	\$ —	\$ 1	\$ —	\$ —	\$ —	\$ —
—	—	22,879	18,773	—	—	—
—	—	—	—	—	—	—
74,094	191,156	8,373	95,307	114,081	172,265	99,951
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 74,094	\$ 191,156	\$ 31,253	\$ 114,080	\$ 114,081	\$ 172,265	\$ 99,951
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	191,156	—	114,080	10,737	172,265	—
74,094	—	31,253	—	103,344	—	99,951
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
74,094	191,156	31,253	114,080	114,081	172,265	99,951
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 74,094	\$ 191,156	\$ 31,253	\$ 114,080	\$ 114,081	\$ 172,265	\$ 99,951

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

Local Revenue Fund 2011
(Continued from previous page)

Law Enforcement Services Account
(Continued from previous page)

June 30, 2013
(Amounts in thousands)

	District Attorney and Public Defender Subaccount (3224)	Enhancing Law Enforcement Activities Subaccount (3222)	Juvenile Justice Subaccount Juvenile Justice Subaccount (3225)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	1,731	99,472	11,717
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,731	\$ 99,472	\$ 11,717
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	11,717
Due To Other Governments	1,731	99,472	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,731	99,472	11,717
FUND BALANCE			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	—	—
Total Liabilities and Fund Balance	\$ 1,731	\$ 99,472	\$ 11,717

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

** Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

Juvenile Reentry Grant Special Account (3226)	Youthful Offender Block Grant Special Account (3227)	Trial Court Security Subaccount (3221)	Local Law Enforcement Services Account * (3178)	Local Revenue Fund 2011 ** (3171)	Mental Health Account (3179)	Sales and Use Tax Growth Account (3229)
\$ 454	\$ 7,783	\$ —	\$ —	\$ 520,593	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
647	11,070	58,866	—	516,576	186,759	330,503
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,101	\$ 18,853	\$ 58,866	\$ —	\$ 1,037,169	\$ 186,759	\$ 330,503
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	1,006,346	186,759	330,503
1,101	18,853	58,866	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,101	18,853	58,866	—	1,006,346	186,759	330,503
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	30,823	—	—
—	—	—	—	—	—	—
—	—	—	—	30,823	—	—
\$ 1,101	\$ 18,853	\$ 58,866	\$ —	\$ 1,037,169	\$ 186,759	\$ 330,503

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

Local Revenue Fund 2011
(Continued from previous page)

Sales and Use Tax Growth Account
(Continued from previous page)

June 30, 2013
(Amounts in thousands)

Law Enforcement Services Growth Subaccount

	Law Enforcement Services Growth Subaccount (3220)	Community Corrections Growth Special Account (3233)	District Attorney and Public Defender Growth Special Account (3232)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	115,676	86,757	5,784
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 115,676	\$ 86,757	\$ 5,784
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	115,676	—	—
Due To Other Governments	—	86,757	5,784
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	115,676	86,757	5,784
FUND BALANCE			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	—	—
Total Liabilities and Fund Balance	\$ 115,676	\$ 86,757	\$ 5,784

Local Revenue Fund 2011
(Continued on next page)

Sales and Use Tax Growth Account					Support Services Account (Continued on next page)	
Support Services Growth Subaccount					Behavioral Health Subaccount	
Juvenile Justice Growth Special Account (3230)	Trial Court Security Growth Special Account (3234)	Support Services Growth Subaccount (3218)	Behavioral Health Services Growth Special Account (3235)	Protective Services Growth Special Account (3236)	Support Services Account (3214)	Behavioral Health Subaccount (3217)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
11,568	11,568	214,827	27,863	176,223	308,892	114,371
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 11,568	\$ 11,568	\$ 214,827	\$ 27,863	\$ 176,223	\$ 308,892	\$ 114,371
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	214,827	—	—	308,892	851
11,568	11,568	—	27,863	176,223	—	113,520
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
11,568	11,568	214,827	27,863	176,223	308,892	114,371
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 11,568	\$ 11,568	\$ 214,827	\$ 27,863	\$ 176,223	\$ 308,892	\$ 114,371

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

Local Revenue Fund 2011
(Continued from previous page)

	Support Services Account (Continued from previous page)			
	Behavioral Health Subaccount	Women and Children's Residential Treatment Services Special Account (3239)	Protective Services Subaccount (3216)	Undistributed Account * (3197)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	851	194,521	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 851	\$ 194,521	\$ —	\$ —
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—	—
Due To Other Governments	851	194,521	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Interfund Loans Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	851	194,521	—	—
FUND BALANCE				
Deferred Payroll	—	—	—	—
Reserved for Encumbrances	—	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—	—
Other Reserves	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—	—
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	—	—	—	—
Total Liabilities and Fund Balance	\$ 851	\$ 194,521	\$ —	\$ —

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

Low Income Health Program MCE Out-of-Network Emergency Care Services Fund (3201)	Major Risk Medical Insurance Fund (0313)	Managed Care Administrative Fines and Penalties Fund (3133)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Medical Marijuana Program Fund (3074)	Medical Providers Interim Payment Fund (0201)
\$ —	\$ 81,505	\$ 1	\$ 797	\$ 361	\$ 29	\$ 517,100
—	—	803	20,642	—	269	—
—	1	—	461	492	1	—
—	6,830	—	7,014	4,317	9	482,900
—	—	—	—	—	—	—
—	87	—	48	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	7	—	—	—
\$ —	\$ 88,423	\$ 804	\$ 28,969	\$ 5,170	\$ 308	\$ 1,000,000
\$ —	\$ 39,687	\$ —	\$ 608	\$ —	\$ 1	\$ —
—	460	—	105	216	6	1,000,000
—	190	—	—	—	—	—
—	7	—	246	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1	—	—	—
—	40,344	—	960	216	7	1,000,000
—	52	—	2,185	109	9	—
—	5	—	9,252	1,240	3	—
237,500	—	—	212	—	—	—
—	—	—	—	—	—	—
—	48,022	804	16,360	3,605	289	—
(237,500)	—	—	—	—	—	—
—	48,079	804	28,009	4,954	301	—
\$ —	\$ 88,423	\$ 804	\$ 28,969	\$ 5,170	\$ 308	\$ 1,000,000

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Medical Waste Management Fund (0074)	Mental Health Licensing and Certification Fund (3099)	Mental Health Practitioner Education Fund (3064)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 18	\$ 29	\$ —
Deposits in Surplus Money Investment Fund	3,135	—	846
Receivables	13	—	6
Due From Other Funds	116	—	9
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,282	\$ 29	\$ 861
LIABILITIES			
Accounts Payable	\$ 2	\$ —	\$ 11
Due To Other Funds	37	—	17
Due To Other Governments	—	—	—
Advance Collections	—	—	17
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	39	—	45
FUND BALANCE			
Deferred Payroll	114	—	8
Reserved for Encumbrances	32	—	404
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,097	29	404
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	3,243	29	816
Total Liabilities and Fund Balance	\$ 3,282	\$ 29	\$ 861

Mine Reclamation Account						
Mental Health Services Fund (3085)	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)	Missing Children Reward Fund (0113)	Missing Persons DNA Database Fund (3016)	Mobilehome-Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)
\$ 9	\$ —	\$ 478	\$ 5	\$ —	\$ 1,413	\$ —
254,801	2,754	28	—	1,068	9,029	2,409
3	—	44	—	—	21	—
175,029	2	2,659	—	111	6,141	1,601
—	—	—	—	656	—	—
—	—	—	—	—	169	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 429,842	\$ 2,756	\$ 3,209	\$ 5	\$ 1,835	\$ 16,773	\$ 4,010
\$ 2,813	\$ —	\$ —	\$ —	\$ 42	\$ 1,154	\$ —
1,931	29	398	—	262	1,496	24
147,867	—	—	—	—	—	—
—	—	399	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	3,509	—
152,611	29	797	—	304	6,159	24
528	—	257	—	111	1,183	311
29,530	7	80	—	351	242	67
258,601	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,720	2,075	5	1,069	9,189	3,608
(11,428)	—	—	—	—	—	—
277,231	2,727	2,412	5	1,531	10,614	3,986
\$ 429,842	\$ 2,756	\$ 3,209	\$ 5	\$ 1,835	\$ 16,773	\$ 4,010

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Narcotic Treatment Program Licensing Trust Fund (0243)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,350	\$ 17	\$ 1
Deposits in Surplus Money Investment Fund	—	476	723
Receivables	15	—	—
Due From Other Funds	69	7	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,434	\$ 500	\$ 724
LIABILITIES			
Accounts Payable	\$ 1	\$ —	\$ —
Due To Other Funds	129	8	—
Due To Other Governments	—	—	—
Advance Collections	6	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	136	8	—
FUND BALANCE			
Deferred Payroll	69	7	—
Reserved for Encumbrances	21	5	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,208	480	724
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,298	492	724
Total Liabilities and Fund Balance	\$ 1,434	\$ 500	\$ 724

Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)
\$ 1,139	\$ 130	\$ —	\$ 784	\$ 32	\$ 117	\$ —
—	—	239	—	21,033	1,133	1,212
—	—	—	—	—	—	—
10	—	7	25	7,930	195	264
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,149	\$ 130	\$ 246	\$ 809	\$ 28,995	\$ 1,445	\$ 1,476
\$ —	\$ —	\$ 7	\$ —	\$ —	\$ 3	\$ —
10	—	24	—	21	83	—
—	—	—	—	—	—	1,476
—	—	—	—	—	139	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10	—	31	—	21	225	1,476
—	—	—	—	2,671	49	—
291	—	4	4	1,419	15	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
848	130	211	805	24,884	1,156	—
—	—	—	—	—	—	—
1,139	130	215	809	28,974	1,220	—
\$ 1,149	\$ 130	\$ 246	\$ 809	\$ 28,995	\$ 1,445	\$ 1,476

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Off-Highway Vehicle Trust Fund		Oil, Gas, and Geothermal Administrative Fund
	Conservation and Enforcement Services Account * (0265)	Off-Highway Vehicle Trust Fund (0263)	Acute Orphan Well Account (3102)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 74	\$ —
Deposits in Surplus Money Investment Fund	—	140,278	819
Receivables	—	96	—
Due From Other Funds	—	17,757	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 158,205	\$ 820
LIABILITIES			
Accounts Payable	\$ —	\$ 651	\$ —
Due To Other Funds	—	3,379	—
Due To Other Governments	—	140	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	4,170	—
FUND BALANCE			
Deferred Payroll	—	1,385	—
Reserved for Encumbrances	—	59,910	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	69,693	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	23,047	820
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	154,035	820
Total Liabilities and Fund Balance	\$ —	\$ 158,205	\$ 820

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

Oil, Gas, and Geothermal Administrative Fund (3046)	Office of Patient Advocate Trust Fund (3209)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	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)
\$ 5	\$ —	\$ 2,709	\$ 1	\$ 2,145	\$ 93	\$ 70
4,164	1,290	10,675	13,068	—	2,755	256
12	—	3,053	—	—	—	—
8,750	83	4,675	18	—	304	—
—	—	—	—	—	—	—
7	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 12,938	\$ 1,373	\$ 21,112	\$ 13,087	\$ 2,145	\$ 3,152	\$ 326
\$ 1,436	\$ —	\$ 26	\$ 2,000	\$ 2,122	\$ —	\$ —
613	183	3,225	17	—	8	—
—	—	—	—	—	—	—
617	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,666	183	3,251	2,017	2,122	8	—
1,697	82	1,641	9	—	46	—
1,981	707	2,615	12	—	21	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,594	401	13,605	11,049	23	3,077	326
—	—	—	—	—	—	—
10,272	1,190	17,861	11,070	23	3,144	326
\$ 12,938	\$ 1,373	\$ 21,112	\$ 13,087	\$ 2,145	\$ 3,152	\$ 326

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 102	\$ 13,780
Deposits in Surplus Money Investment Fund	208	18,163	—
Receivables	—	804	—
Due From Other Funds	—	16,924	11,359
Due From Other Governments	—	—	—
Prepaid Expenses	—	43	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 208	\$ 36,036	\$ 25,139
LIABILITIES			
Accounts Payable	\$ —	\$ 3,978	\$ 2,985
Due To Other Funds	—	124	1,256
Due To Other Governments	—	2,481	1,155
Advance Collections	—	—	70
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	6,583	5,466
FUND BALANCE			
Deferred Payroll	—	889	17
Reserved for Encumbrances	—	6,782	1
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	15,480
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	208	21,782	4,175
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	208	29,453	19,673
Total Liabilities and Fund Balance	\$ 208	\$ 36,036	\$ 25,139

Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)
\$ 1,548	\$ 331	\$ 173	\$ 2	\$ 10	\$ 56	\$ 1
11,433	871	1,256	16,943	397	236	70,144
—	—	—	2	—	731	—
2,841	182	48	11,680	—	241	47
—	—	—	—	—	—	—
4	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 15,826	\$ 1,384	\$ 1,477	\$ 28,627	\$ 407	\$ 1,264	\$ 70,192
\$ 15	\$ 8	\$ 4	\$ 105	\$ —	\$ —	\$ —
2	—	—	4,175	18	397	17,500
—	—	—	—	—	—	—
1,112	342	156	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
40	—	—	1	—	—	—
1,169	350	160	4,281	18	397	17,500
699	90	23	165	—	240	—
363	21	54	9,872	—	108	—
—	—	—	14,339	—	—	—
—	—	—	—	—	—	—
13,595	923	1,240	—	389	519	52,692
—	—	—	(30)	—	—	—
14,657	1,034	1,317	24,346	389	867	52,692
\$ 15,826	\$ 1,384	\$ 1,477	\$ 28,627	\$ 407	\$ 1,264	\$ 70,192

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 99	\$ 1,510	\$ 1,344
Deposits in Surplus Money Investment Fund	612	7,219	5,608
Receivables	—	—	—
Due From Other Funds	20	2,207	1,386
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	4
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 731	\$ 10,936	\$ 8,342
LIABILITIES			
Accounts Payable	\$ 1	\$ —	\$ 12
Due To Other Funds	127	—	181
Due To Other Governments	—	—	—
Advance Collections	74	—	855
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	202	—	1,048
FUND BALANCE			
Deferred Payroll	20	338	279
Reserved for Encumbrances	1	51	12
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	508	10,547	7,003
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	529	10,936	7,294
Total Liabilities and Fund Balance	\$ 731	\$ 10,936	\$ 8,342

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

						Public Interest Research, Development, and Demonstration Fund
Professional Engineers' and Land Surveyors' Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund * (3172)	Natural Gas Subaccount (3109)
\$ 1,334	\$ 50	\$ 50	\$ 428	\$ 2,165	\$ —	\$ 1
208	358	465	4,309	—	—	70,567
—	—	—	—	—	—	—
2,555	7	9	871	600	—	14,568
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,097	\$ 415	\$ 524	\$ 5,608	\$ 2,765	\$ —	\$ 85,136
\$ 28	\$ —	\$ —	\$ 5	\$ —	\$ —	\$ 771
1	15	18	9	—	—	620
—	—	—	—	—	—	—
1,691	46	—	371	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	6	—	—	—	—
1,720	61	24	385	—	—	1,391
236	6	8	88	—	—	116
216	—	2	53	2,512	—	61,445
—	—	—	—	114	—	—
—	—	—	—	—	—	—
1,925	348	490	5,082	139	—	22,184
—	—	—	—	—	—	—
2,377	354	500	5,223	2,765	—	83,745
\$ 4,097	\$ 415	\$ 524	\$ 5,608	\$ 2,765	\$ —	\$ 85,136

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	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)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 3,630
Deposits in Surplus Money Investment Fund	140,923	108	25,368
Receivables	—	—	14
Due From Other Funds	7,709	682	5,986
Due From Other Governments	—	—	2,674
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 148,633	\$ 790	\$ 37,672
LIABILITIES			
Accounts Payable	\$ 874	\$ 265	\$ —
Due To Other Funds	1,833	2	7,163
Due To Other Governments	—	1	—
Advance Collections	—	—	21,868
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	1
Total Liabilities	2,707	268	29,032
FUND BALANCE			
Deferred Payroll	501	159	2,371
Reserved for Encumbrances	106,480	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	38,945	363	6,269
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	145,926	522	8,640
Total Liabilities and Fund Balance	\$ 148,633	\$ 790	\$ 37,672

Public Utilities Commission Ratepayer Advocate Account (3089)	Rail Accident Prevention and Response Fund					
	Radiation Control Fund (0075)	Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recreational Health Fund (3157)
\$ 1	\$ 973	\$ —	\$ 1	\$ 26	\$ 1,035	\$ 28
5,381	6,352	2	10	2,616	31,690	490
—	368	—	—	218	267	—
3,612	3,439	—	—	417	6,645	—
—	—	—	—	—	—	—
—	—	—	—	97	353	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,994	\$ 11,132	\$ 2	\$ 11	\$ 3,374	\$ 39,990	\$ 518
\$ —	\$ 21	\$ —	\$ —	\$ 128	\$ 4,572	\$ —
522	—	—	—	169	305	—
—	—	—	—	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	5	—
522	21	—	—	297	4,885	—
1,307	1,017	—	—	215	2,107	—
1,221	3,570	—	—	50	1,621	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,944	6,524	2	11	2,812	31,377	518
—	—	—	—	—	—	—
8,472	11,111	2	11	3,077	35,105	518
\$ 8,994	\$ 11,132	\$ 2	\$ 11	\$ 3,374	\$ 39,990	\$ 518

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	552	3,783	3,534
Receivables	—	16	1
Due From Other Funds	20	25	213
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 574	\$ 3,825	\$ 3,749
LIABILITIES			
Accounts Payable	\$ —	\$ 68	\$ 111
Due To Other Funds	3	54	207
Due To Other Governments	—	—	—
Advance Collections	—	144	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3	266	318
FUND BALANCE			
Deferred Payroll	20	23	164
Reserved for Encumbrances	43	1,191	5
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	508	2,345	3,262
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	571	3,559	3,431
Total Liabilities and Fund Balance	\$ 574	\$ 3,825	\$ 3,749

Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)
\$ 1	\$ 1	\$ —	\$ —	\$ 2,002	\$ 798	\$ 310
82	79,323	10,703	211,169	—	—	2,262
—	—	—	—	104	—	—
—	49	85	7,852	188	1	491
—	—	—	—	—	—	—
—	—	—	—	47	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 83	\$ 79,373	\$ 10,788	\$ 219,021	\$ 2,341	\$ 799	\$ 3,063
\$ —	\$ 84	\$ —	\$ 4,033	\$ 4	\$ —	\$ 3
—	1,087	130	1,347	996	—	—
—	—	—	—	—	—	—
—	72,569	—	—	124	—	258
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	73,740	130	5,380	1,124	—	261
—	—	78	233	188	—	103
—	—	10	91,090	78	—	102
—	—	—	19,700	—	—	—
—	—	—	—	—	—	—
83	5,633	10,570	102,618	951	799	2,597
—	—	—	—	—	—	—
83	5,633	10,658	213,641	1,217	799	2,802
\$ 83	\$ 79,373	\$ 10,788	\$ 219,021	\$ 2,341	\$ 799	\$ 3,063

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Restitution Fund (0214)	Retail Food Safety and Defense Fund (3111)	Rigid Container Account (3024)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 77,713	\$ 5	\$ 219
Deposits in Surplus Money Investment Fund	—	15	—
Receivables	23	—	—
Due From Other Funds	30,877	—	—
Due From Other Governments	5,214	—	—
Prepaid Expenses	112	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 113,939	\$ 20	\$ 219
LIABILITIES			
Accounts Payable	\$ 5,159	\$ —	\$ —
Due To Other Funds	284	—	4
Due To Other Governments	7,802	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	198	—	—
Total Liabilities	13,443	—	4
FUND BALANCE			
Deferred Payroll	1,545	—	—
Reserved for Encumbrances	19,048	—	17
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	79,903	20	198
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	100,496	20	215
Total Liabilities and Fund Balance	\$ 113,939	\$ 20	\$ 219

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

Safe Drinking Water Account (0306)	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 Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)
\$ 50	\$ —	\$ 6	\$ 152	\$ —	\$ 1,457	\$ 3,616
446	5,510	1,779	—	—	—	—
7,378	—	—	—	—	—	—
1,082	251	1,026	—	—	—	—
—	—	—	—	—	—	1,796
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,956	\$ 5,761	\$ 2,811	\$ 152	\$ —	\$ 1,457	\$ 5,412
\$ —	\$ 11	\$ —	\$ —	\$ —	\$ 14	\$ —
—	—	13	—	—	—	—
—	40	—	—	—	—	—
—	—	—	—	—	77	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	51	13	—	—	91	—
914	144	92	—	—	—	—
199	102	70	—	—	52	—
—	—	—	—	—	—	5,427
—	—	—	—	—	—	—
7,843	5,464	2,636	152	—	1,314	—
—	—	—	—	—	—	(15)
8,956	5,710	2,798	152	—	1,366	5,412
\$ 8,956	\$ 5,761	\$ 2,811	\$ 152	\$ —	\$ 1,457	\$ 5,412

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secondhand Dealer and Pawnbroker Fund (3240)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	122	1,397	1,622
Receivables	—	—	—
Due From Other Funds	—	22	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 123	\$ 1,420	\$ 1,623
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	127	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	127	—
FUND BALANCE			
Deferred Payroll	—	21	—
Reserved for Encumbrances	—	15	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	3,599	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	123	—	1,623
Unreserved-Undesignated	—	(2,342)	—
Total Fund Balance (Deficit)	123	1,293	1,623
Total Liabilities and Fund Balance	\$ 123	\$ 1,420	\$ 1,623

Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)
\$ 4,705	\$ 17	\$ 6,762	\$ —	\$ 1	\$ 1	\$ 1
12,380	3,321	—	468	473	3,094	13,135
1	—	—	—	—	—	—
5,255	202	—	5	—	81	25
—	—	—	—	—	—	310
—	—	9	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 22,341	\$ 3,540	\$ 6,771	\$ 473	\$ 474	\$ 3,176	\$ 13,471
\$ —	\$ —	\$ 6,762	\$ —	\$ 68	\$ —	\$ 264
17,515	150	—	6	—	7	39
—	—	—	—	—	—	158
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
17,515	150	6,762	6	68	7	461
1,146	200	—	5	—	77	17
2,680	349	—	1	164	30	8,759
—	—	11,065	—	9	—	—
—	—	—	—	—	—	—
1,000	2,841	—	461	233	3,062	4,234
—	—	(11,056)	—	—	—	—
4,826	3,390	9	467	406	3,169	13,010
\$ 22,341	\$ 3,540	\$ 6,771	\$ 473	\$ 474	\$ 3,176	\$ 13,471

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Specialized License Plate Fund (3139)	Speech- Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Audit Fund (0126)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 227	\$ 230	\$ 1,581
Deposits in Surplus Money Investment Fund	—	692	—
Receivables	—	—	519
Due From Other Funds	—	100	9,083
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	14
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 227	\$ 1,022	\$ 11,197
LIABILITIES			
Accounts Payable	\$ —	\$ 2	\$ 609
Due To Other Funds	—	1	29
Due To Other Governments	—	—	—
Advance Collections	—	180	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	227	—	—
Total Liabilities	227	183	638
FUND BALANCE			
Deferred Payroll	—	52	1,313
Reserved for Encumbrances	—	8	3,541
Reserved for Unencumbered Balances of Continuing Appropriations	—	49	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	730	5,705
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	839	10,559
Total Liabilities and Fund Balance	\$ 227	\$ 1,022	\$ 11,197

State Board of Chiropractic Examiners' Fund (0152)	State Community Corrections Performance Incentives Fund (8059)	State Corporations Fund (0067)	State Court Facilities Construction Fund		State Dental Assistant Fund (3142)	State Dental Hygiene Fund (3140)
			Immediate and Critical Needs Account (3138)	State Court Facilities Construction Fund (3037)		
\$ 105	\$ 35,147	\$ 4,862	\$ 1	\$ 1	\$ 231	\$ 121
2,515	—	56,609	81,135	77,913	2,530	691
4	—	828	43,358	17,960	—	—
121	8	5,238	54	16,021	215	278
—	—	—	—	2,607	—	—
40	—	206	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,785	\$ 35,155	\$ 67,743	\$ 124,548	\$ 114,502	\$ 2,976	\$ 1,090
\$ 206	\$ 34,589	\$ 267	\$ 1,535	\$ 1,308	\$ 4	\$ —
70	257	—	34	19,155	75	228
—	—	—	—	—	—	—
—	—	3,823	—	—	98	213
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	117	179	353	—	—
276	34,846	4,207	1,748	20,816	177	441
121	8	2,138	—	1,412	45	41
94	—	3,470	14,323	11,549	30	18
—	300	—	143,930	—	—	—
—	—	—	—	—	—	—
2,294	1	57,928	—	80,725	2,724	590
—	—	—	(35,453)	—	—	—
2,509	309	63,536	122,800	93,686	2,799	649
\$ 2,785	\$ 35,155	\$ 67,743	\$ 124,548	\$ 114,502	\$ 2,976	\$ 1,090

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	State Dentistry Fund		State Department of Public Health Licensing and Certification Program Fund (3098)
	Dentally Underserved Account (3039)	State Dentistry Fund (0741)	
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 986	\$ 281
Deposits in Surplus Money Investment Fund	1,921	1,740	79,320
Receivables	—	—	637
Due From Other Funds	1	3,516	9,806
Due From Other Governments	—	—	—
Prepaid Expenses	—	4	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,923	\$ 6,246	\$ 90,044
LIABILITIES			
Accounts Payable	\$ 45	\$ 14	\$ 40
Due To Other Funds	—	—	5,012
Due To Other Governments	—	—	—
Advance Collections	—	819	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	45	833	5,052
FUND BALANCE			
Deferred Payroll	—	394	3,354
Reserved for Encumbrances	—	246	6,810
Reserved for Unencumbered Balances of Continuing Appropriations	1,859	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	19	4,773	74,828
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,878	5,413	84,992
Total Liabilities and Fund Balance	\$ 1,923	\$ 6,246	\$ 90,044

State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)	State Optometry Fund (0763)	State Parks and Recreation Fund	
					State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)
\$ 237	\$ 3,851	\$ 191	\$ 3,047	\$ 207	\$ 6,442	\$ 7,081
—	—	1,594	1,666	1,263	92,213	—
—	—	—	—	—	9,265	—
3	64	44	13	210	53,774	6
—	—	—	—	—	517	—
—	—	1	—	4	899	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 240	\$ 3,915	\$ 1,830	\$ 4,726	\$ 1,684	\$ 163,110	\$ 7,087
\$ —	\$ —	\$ 2	\$ —	\$ 4	\$ 19,530	\$ —
—	575	33	15	143	4,375	492
—	—	—	—	—	157	—
—	1,117	100	3,047	206	35,464	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,692	135	3,062	353	59,526	492
—	64	43	11	52	7,500	6
137	25	1	162	10	22,744	4
—	—	—	—	—	24,758	3,505
—	—	—	—	—	—	—
103	2,134	1,651	1,491	1,269	48,582	3,080
—	—	—	—	—	—	—
240	2,223	1,695	1,664	1,331	103,584	6,595
\$ 240	\$ 3,915	\$ 1,830	\$ 4,726	\$ 1,684	\$ 163,110	\$ 7,087

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Building Lease- Purchase Fund * (0344)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 683	\$ —
Deposits in Surplus Money Investment Fund	1,690	—	—
Receivables	488	75,003	—
Due From Other Funds	185	1,127	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,363	\$ 76,813	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ 7	\$ —
Due To Other Funds	—	25,976	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	25,983	—
FUND BALANCE			
Deferred Payroll	—	1,127	—
Reserved for Encumbrances	—	1,033	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,363	48,670	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,363	50,830	—
Total Liabilities and Fund Balance	\$ 2,363	\$ 76,813	\$ —

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

State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
\$ 10,218	\$ 2	\$ —	\$ 110	\$ 17	\$ 338	\$ 6
—	41,454	13,297	9,248	615	1,719	308
—	35,023	—	—	—	—	—
3,441,293	10,228	8	934	6	155	—
—	—	5,688	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,451,511	\$ 86,707	\$ 18,993	\$ 10,292	\$ 638	\$ 2,212	\$ 314
\$ 22,634	\$ 2,675	\$ —	\$ —	\$ —	\$ 1	\$ —
68	4	—	1,911	52	301	—
3,411,817	—	57	—	—	—	—
—	—	—	—	—	187	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,434,519	2,679	57	1,911	52	489	—
—	894	—	382	6	154	—
—	38,306	11,899	410	18	207	—
—	1	—	—	—	—	—
—	—	—	—	—	—	—
16,992	44,827	7,037	7,589	562	1,362	314
—	—	—	—	—	—	—
16,992	84,028	18,936	8,381	586	1,723	314
\$ 3,451,511	\$ 86,707	\$ 18,993	\$ 10,292	\$ 638	\$ 2,212	\$ 314

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Tax Credit Allocation Fee Account		
	Substance Abuse Treatment Trust Fund (3019)	Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 258	\$ 11	\$ 815
Deposits in Surplus Money Investment Fund	—	19,079	25,412
Receivables	—	—	1
Due From Other Funds	—	783	493
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	10
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 258	\$ 19,873	\$ 26,731
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 273
Due To Other Funds	—	395	57
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	17,346
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	395	17,676
FUND BALANCE			
Deferred Payroll	—	171	80
Reserved for Encumbrances	—	8	2
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	258	19,299	8,973
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	258	19,478	9,055
Total Liabilities and Fund Balance	\$ 258	\$ 19,873	\$ 26,731

Teacher Credentials Fund						
Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)
\$ 107	\$ —	\$ 486	\$ 18	\$ 7,169	\$ 15	\$ 2,271
1	1,100	4,372	813	—	2,150	—
866	868	—	—	6,385	—	—
896	835	17	8	1,972	33	—
—	—	—	—	—	—	—
4	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,874	\$ 2,803	\$ 4,875	\$ 839	\$ 15,526	\$ 2,198	\$ 2,271
\$ 376	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
281	227	31	14	10,387	27	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
657	227	31	14	10,387	27	—
781	220	15	8	1,120	32	—
146	42	—	—	84	10	—
—	—	—	—	894	—	—
—	—	—	—	—	—	—
290	2,314	4,829	817	3,041	2,129	2,271
—	—	—	—	—	—	—
1,217	2,576	4,844	825	5,139	2,171	2,271
\$ 1,874	\$ 2,803	\$ 4,875	\$ 839	\$ 15,526	\$ 2,198	\$ 2,271

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Traffic Congestion Relief Fund * (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund ** (3107)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,797	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	323	—
Receivables	—	—	—
Due From Other Funds	45	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,842	\$ 324	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	5	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	5	—
FUND BALANCE			
Deferred Payroll	45	—	—
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	51	311	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,746	8	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,842	319	—
Total Liabilities and Fund Balance	\$ 1,842	\$ 324	\$ —

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

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

Transportation Deferred Investment Fund * (3093)	Transportation Investment Fund * (3008)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)
\$ 8,841	\$ 705	\$ 533	\$ 51	\$ 358	\$ 1	\$ —
—	—	419	—	—	1,983	25
—	—	636	—	—	—	123,527
—	—	106	—	153	35	90,820
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,841	\$ 705	\$ 1,694	\$ 51	\$ 511	\$ 2,019	\$ 214,372
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 66	\$ 58,967
—	—	469	—	335	41	18,248
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	20	—	—	—	13
—	—	489	—	335	107	77,228
—	—	106	—	—	30	16,420
—	—	36	—	—	2	38,378
50,856	988,691	—	71	—	—	1,696
—	—	—	—	—	—	—
—	—	1,063	—	176	1,880	80,650
(42,015)	(987,986)	—	(20)	—	—	—
8,841	705	1,205	51	176	1,912	137,144
\$ 8,841	\$ 705	\$ 1,694	\$ 51	\$ 511	\$ 2,019	\$ 214,372

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

Underground Storage Tank
Cleanup Fund

	Umbilical Cord Blood Collection Program Fund (1017)	School District Account (3134)	Underground Storage Tank Cleanup Fund (0439)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 6,152	\$ 1	\$ 14,799
Deposits in Surplus Money Investment Fund	—	11,673	236,427
Receivables	—	—	55,687
Due From Other Funds	—	1,008	78,092
Due From Other Governments	—	—	22
Prepaid Expenses	—	—	358
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,152	\$ 12,682	\$ 385,385
LIABILITIES			
Accounts Payable	\$ 1,786	\$ 29	\$ 14,500
Due To Other Funds	—	—	1,004
Due To Other Governments	—	35	1,372
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,786	64	16,876
FUND BALANCE			
Deferred Payroll	—	—	4,394
Reserved for Encumbrances	—	7,878	144,986
Reserved for Unencumbered Balances of Continuing Appropriations	—	4,620	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	4,366	120	219,129
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	4,366	12,618	368,509
Total Liabilities and Fund Balance	\$ 6,152	\$ 12,682	\$ 385,385

Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)
\$ —	\$ 1	\$ 1,709	\$ 92	\$ 15	\$ 57	\$ 4,140
28,655	7,817	105,030	—	—	87	53,778
—	—	27,736	—	—	—	—
1,019	1,449	21,913	—	—	200	34,255
—	—	—	—	—	—	—
—	—	—	—	—	—	151
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 29,674	\$ 9,267	\$ 156,388	\$ 92	\$ 15	\$ 344	\$ 92,324
\$ 654	\$ 331	\$ 420	\$ —	\$ —	\$ —	\$ (476)
—	2	738	—	—	—	6,617
—	—	—	—	—	—	—
—	—	—	—	—	55	948
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1
654	333	1,158	—	—	55	7,090
—	422	35	—	—	—	4,507
6,624	—	5,790	—	—	3	7,459
8,261	—	—	—	830	—	—
—	—	—	—	—	—	—
14,135	8,512	149,405	92	—	286	73,268
—	—	—	—	(815)	—	—
29,020	8,934	155,230	92	15	289	85,234
\$ 29,674	\$ 9,267	\$ 156,388	\$ 92	\$ 15	\$ 344	\$ 92,324

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Veterans' Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 405	\$ 1
Deposits in Surplus Money Investment Fund	1,113	3,239	4,149
Receivables	—	—	—
Due From Other Funds	37	77	3,768
Due From Other Governments	—	—	—
Prepaid Expenses	—	1	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,151	\$ 3,722	\$ 7,918
LIABILITIES			
Accounts Payable	\$ —	\$ 6	\$ 213
Due To Other Funds	—	252	109
Due To Other Governments	392	—	—
Advance Collections	—	236	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	392	494	322
FUND BALANCE			
Deferred Payroll	—	75	59
Reserved for Encumbrances	102	68	4,677
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	657	3,085	2,860
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	759	3,228	7,596
Total Liabilities and Fund Balance	\$ 1,151	\$ 3,722	\$ 7,918

Vocational Nursing and Psychiatric Technicians Fund						
Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)	Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)
\$ 146	\$ —	\$ 242	\$ 1,597	\$ 380	\$ 29	\$ 1
3,703	710	1,326	6,566	32,664	1,690	807
—	8	—	—	2,319	—	—
133	6	326	2,809	11,122	7	19
—	—	—	—	—	—	—
—	—	—	7	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,982	\$ 724	\$ 1,894	\$ 10,979	\$ 46,485	\$ 1,726	\$ 827
\$ 650	\$ 1	\$ 2	\$ 12	\$ —	\$ —	\$ —
—	9	74	24	18,190	123	4
—	—	—	—	—	—	—
—	6	149	668	8,342	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
650	16	225	704	26,532	123	4
—	5	68	234	3,779	7	18
—	80	71	196	12,373	11	3
—	—	—	—	85	1	—
—	—	—	—	—	—	—
3,332	623	1,530	9,845	3,716	1,584	802
—	—	—	—	—	—	—
3,332	708	1,669	10,275	19,953	1,603	823
\$ 3,982	\$ 724	\$ 1,894	\$ 10,979	\$ 46,485	\$ 1,726	\$ 827

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund Inland Wetlands Conservation Fund (0266)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ (28) *	\$ 78	\$ —
Deposits in Surplus Money Investment Fund	8,832	—	1,131
Receivables	357	5	—
Due From Other Funds	1,585	4	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 10,746	\$ 87	\$ 1,132
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	3,457	18	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3,457	18	—
FUND BALANCE			
Deferred Payroll	637	4	—
Reserved for Encumbrances	2,153	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	17	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	4,482	65	1,132
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	7,289	69	1,132
Total Liabilities and Fund Balance	\$ 10,746	\$ 87	\$ 1,132

* Abnormal Cash balance is due to incomplete internal adjustments at year-end.

Wildlife Restoration Fund (0447)	Wine Safety Fund (0116)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Occupational Safety and Health Education Fund (3030)	Youth Pilot Program Fund (0287)
\$ —	\$ 159	\$ 9	\$ 1,869	\$ 4	\$ —	\$ —
4,802	—	635	176,213	589	785	—
—	—	—	603	—	—	—
3,340	—	79	27,700	6	8	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,142	\$ 159	\$ 723	\$ 206,385	\$ 599	\$ 793	\$ —
\$ 42	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
36	—	5	554	—	142	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
78	—	5	554	—	142	—
44	—	—	8,207	—	7	—
3,551	—	396	7,524	2	58	—
7,865	—	—	—	—	—	9
—	—	—	—	—	—	—
—	159	322	190,100	597	586	—
(3,396)	—	—	—	—	—	(9)
8,064	159	718	205,831	599	651	—
\$ 8,142	\$ 159	\$ 723	\$ 206,385	\$ 599	\$ 793	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Youthful Offender Block Grant Fund (3115)	Total
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 641	\$ 1,769,221
Deposits in Surplus Money Investment Fund	—	6,570,379
Receivables	—	908,307
Due From Other Funds	—	10,160,972
Due From Other Governments	—	47,932
Prepaid Expenses	—	7,327
Advances and Loans Receivable	—	3,235
Interfund Loans Receivable	—	—
Other Assets	—	7
Total Assets	\$ 641	\$ 19,467,380
LIABILITIES		
Accounts Payable	\$ —	\$ 1,306,968
Due To Other Funds	—	5,333,613
Due To Other Governments	—	5,389,070
Advance Collections	—	215,779
Deposits	—	17,671
Interfund Loans Payable	—	—
Other Liabilities	—	58,574
Total Liabilities	—	12,321,675
FUND BALANCE		
Deferred Payroll	—	160,892
Reserved for Encumbrances	—	1,546,266
Reserved for Unencumbered Balances of Continuing Appropriations	—	6,329,646
Other Reserves	—	—
Contingency Reserve for Economic Uncertainties	641	4,448,405
Unreserved-Undesignated	—	(5,339,504)
Total Fund Balance (Deficit)	641	7,145,705
Total Liabilities and Fund Balance	\$ 641	\$ 19,467,380

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Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 811	\$ 15,004	\$ 1,443
ADDITIONS			
Revenues	—	10,066	2,637
Transfers From Other Funds	850	—	—
Prior Year Revenue Adjustments	—	1	—
Other Additions	—	—	—
Total Additions	850	10,067	2,637
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	9,443	1,970
Local Assistance	771	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	773	9,443	1,970
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(16)	(157)	(39)
Total Deductions	757	9,286	1,931
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 904	\$ 15,785	\$ 2,149

AIDS Drug Assistance Program Rebate Fund (3080)	Air Pollution Control Fund (0115)	Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)	Antiterrorism Fund (3034)
\$ 5,077	\$ 110,609	\$ 35,876	\$ 37,588	\$ 1,595	\$ 302,744	\$ 2,619
302,310	151,047	28,943	52,695	1,254	90,142	1,317
—	22,205	—	—	—	18,250	—
1,437	1,606	6	(6)	—	—	—
—	—	—	—	—	—	—
303,747	174,858	28,949	52,689	1,254	108,392	1,317
727	133,281	49,238	50,410	875	78,122	2,553
276,251	16,766	—	2,775	—	—	—
—	—	—	—	—	—	—
276,978	150,047	49,238	53,185	875	78,122	2,553
—	20,672	—	—	—	3,000	—
—	(7,978)	2,447	535	2	(5,953)	(62)
276,978	162,741	51,685	53,720	877	75,169	2,491
\$ 31,846	\$ 122,726	\$ 13,140	\$ 36,557	\$ 1,972	\$ 335,967	\$ 1,445

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 4,825	\$ 19,200	\$ 1,211
ADDITIONS			
Revenues	5,960	9,636	439
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(3)	(3)
Other Additions	—	—	—
Total Additions	5,960	9,633	436
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6,510	10,561	377
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	6,510	10,561	377
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(9)	(92)	(3)
Total Deductions	6,501	10,469	374
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 4,284	\$ 18,364	\$ 1,273

Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)	Behavioral Science Examiners Fund (0773)	Birth Defects Monitoring Program Fund (3114)	Board of Pilot Commissioners' Special Fund (0290)
\$ 608	\$ 153	\$ 97	\$ 11,183	\$ 2,201	\$ 6,974	\$ 5,002
178	64	1,589	22,100	7,089	3,509	1,681
—	—	—	—	—	—	—
—	—	—	—	—	(380)	—
—	—	—	—	—	—	—
178	64	1,589	22,100	7,089	3,129	1,681
129	83	1,324	18,440	7,345	2,858	1,930
—	—	—	—	—	—	—
—	—	—	—	—	—	—
129	83	1,324	18,440	7,345	2,858	1,930
—	—	—	—	—	—	—
(1)	—	(19)	(532)	(22)	712	(209)
128	83	1,305	17,908	7,323	3,570	1,721
\$ 658	\$ 134	\$ 381	\$ 15,375	\$ 1,967	\$ 6,533	\$ 4,962

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Breast Cancer Fund Breast Cancer Control Account (0009)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 893	\$ 8,431	\$ 5,367
ADDITIONS			
Revenues	895	32,122	40
Transfers From Other Funds	—	—	10,340
Prior Year Revenue Adjustments	2	3	—
Other Additions	—	—	—
Total Additions	897	32,125	10,380
DEDUCTIONS			
Appropriation Expenditures			
State Operations	853	30,409	1,169
Local Assistance	—	—	5,519
Capital Outlay	—	—	—
Total Appropriation Expenditures	853	30,409	6,688
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4)	(415)	(2,471)
Total Deductions	849	29,994	4,217
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 941	\$ 10,562	\$ 11,530

California Beverage Container Recycling Fund (Continued on next page)						
Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Building Standards Administration Special Revolving Fund (3144)	California Advanced Services Fund (3141)	California Architects Board Fund (0706)	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)
\$ 104	\$ 2,931	\$ 1,686	\$ 43,479	\$ 4,212	\$ 13,984	\$ 232,639
18,009	69	1,802	23,417	2,792	1,575	1,163,216
3,400	10,340	—	—	—	—	16,400
2	—	—	—	—	95	11,673
—	—	—	—	—	—	—
21,411	10,409	1,802	23,417	2,792	1,670	1,191,289
756	10,820	1,225	9,993	2,838	349	1,222,019
—	—	—	—	—	—	—
—	—	—	—	—	—	—
756	10,820	1,225	9,993	2,838	349	1,222,019
20,682	—	—	—	—	—	75,680
—	(2,036)	(6)	13,385	(27)	—	(3,951)
21,438	8,784	1,219	23,378	2,811	349	1,293,748
\$ 77	\$ 4,556	\$ 2,269	\$ 43,518	\$ 4,193	\$ 15,305	\$ 130,180

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

California Beverage Container Recycling Fund
(Continued from previous page)

	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ (2,625)	\$ 5,187	\$ 5,290
ADDITIONS			
Revenues	6,491	731	5,228
Transfers From Other Funds	58,972	—	8,458
Prior Year Revenue Adjustments	574	49	278
Other Additions	—	—	—
Total Additions	66,037	780	13,964
DEDUCTIONS			
Appropriation Expenditures			
State Operations	58,813	2	10,043
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	58,813	2	10,043
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	58,813	2	10,043
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 4,599	\$ 5,965	\$ 9,211

California Bingo Fund (3131)	California Board of Architectural Examiners - Landscape Architects Fund (0757)	California Children and Families Trust Fund (Continued on next page)				
		Administration Account (0638)	California Children and Families Trust Fund (0623)	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
\$ 630	\$ 2,325	\$ 23,358	\$ 612	\$ 24,499	\$ —	\$ 21,237
—	813	67	480,583	85	53	114
—	—	4,505	—	13,515	360,401	22,525
—	—	—	748	—	—	—
—	—	—	—	—	—	—
—	813	4,572	481,331	13,600	360,454	22,639
—	685	4,780	16,438	2	—	2
—	—	—	—	10,309	360,454	9,925
—	—	—	—	—	—	—
—	685	4,780	16,438	10,311	360,454	9,927
—	—	—	465,501	—	—	—
—	—	—	—	—	—	—
—	685	4,780	481,939	10,311	360,454	9,927
\$ 630	\$ 2,453	\$ 23,150	\$ 4	\$ 27,788	\$ —	\$ 33,949

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

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

	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 19,731	\$ 12,384	\$ 10,642
ADDITIONS			
Revenues	779	48	35
Transfers From Other Funds	27,030	13,515	9,010
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	27,809	13,563	9,045
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	2	2
Local Assistance	27,318	8,573	6,344
Capital Outlay	—	—	—
Total Appropriation Expenditures	27,320	8,575	6,346
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	27,320	8,575	6,346
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 20,220	\$ 17,372	\$ 13,341

California Environmental License Plate Fund						
California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)	Yosemite Foundation Account (0071)
\$ 1	\$ 5,072	\$ 3,521	\$ 2,739	\$ 15,904	\$ 2,190	\$ 14
38	1,989	1,251	1,617	41,611	1,109	813
—	—	—	—	9	—	—
—	(3)	—	—	4	—	—
—	—	—	—	—	—	—
38	1,986	1,251	1,617	41,624	1,109	813
2	2,350	1,245	605	36,026	922	2
36	—	—	616	4,362	—	799
—	—	—	168	810	(2,638)	—
38	2,350	1,245	1,389	41,198	(1,716)	801
—	—	—	—	1,772	—	—
—	64	(1)	(4)	(1,557)	83	—
38	2,414	1,244	1,385	41,413	(1,633)	801
\$ 1	\$ 4,644	\$ 3,528	\$ 2,971	\$ 16,115	\$ 4,932	\$ 26

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,801	\$ 6,922	\$ 34,570
ADDITIONS			
Revenues	2,239	3,029	25,515
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	130	3	28
Other Additions	—	—	—
Total Additions	2,369	3,032	25,543
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,856	1,303	19,333
Local Assistance	—	—	6,797
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,856	1,303	26,130
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(237)	(230)	(814)
Total Deductions	2,619	1,073	25,316
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 1,551	\$ 8,881	\$ 34,797

California Health Information Technology and Exchange Fund (3163)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
\$ 2,607	\$ 62	\$ 19,512	\$ 22,707	\$ 29	\$ (41,637)	\$ 94,399
—	—	53,272	51,502	—	63,791	52,430
5,070	—	—	—	—	61,800	—
—	—	(22,039)	—	—	—	1,174
—	—	—	—	—	—	390
5,070	—	31,233	51,502	—	125,591	53,994
5,739	2	34,935	25,300	2	77,212	29,183
—	—	—	—	—	—	13,275
—	—	—	—	—	—	—
5,739	2	34,935	25,300	2	77,212	42,458
—	—	—	—	—	—	22,605
(2,050)	—	(472)	5,996	—	(10,532)	(9,922)
3,689	2	34,463	31,296	2	66,680	55,141
\$ 3,988	\$ 60	\$ 16,282	\$ 42,913	\$ 27	\$ 17,274	\$ 93,252

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 18,868	\$ 39	\$ 27,941
ADDITIONS			
Revenues	28,841	—	58
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	534	—	(468)
Other Additions	—	—	—
Total Additions	29,375	—	(410)
DEDUCTIONS			
Appropriation Expenditures			
State Operations	11,783	2	8,452
Local Assistance	12,763	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	24,546	2	8,452
Transfers To Other Funds	226	—	—
Adjustments to Prior Year Appropriation Expenditures	(4)	—	(121)
Total Deductions	24,768	2	8,331
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 23,475	\$ 37	\$ 19,200

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

Cancer Research Fund * (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery Fund (0717)	Certification Fund (0271)	Certified Access Specialist Fund (3091)
\$ —	\$ 1,887	\$ 2,970	\$ 2,119	\$ 2,467	\$ 4,330	\$ 816
—	2,206	493	360	2,205	1,459	380
—	—	—	—	—	—	—
—	(4)	55	54	—	—	(1)
—	—	—	—	—	—	—
<u>—</u>	<u>2,202</u>	<u>548</u>	<u>414</u>	<u>2,205</u>	<u>1,459</u>	<u>379</u>
—	1,836	129	52	1,955	1,607	249
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>1,836</u>	<u>129</u>	<u>52</u>	<u>1,955</u>	<u>1,607</u>	<u>249</u>
—	—	—	—	—	—	—
—	(119)	(1)	—	(21)	2	(15)
<u>—</u>	<u>1,717</u>	<u>128</u>	<u>52</u>	<u>1,934</u>	<u>1,609</u>	<u>234</u>
<u>\$ —</u>	<u>\$ 2,372</u>	<u>\$ 3,390</u>	<u>\$ 2,481</u>	<u>\$ 2,738</u>	<u>\$ 4,180</u>	<u>\$ 961</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Charity Bingo Mitigation Fund (3132)	Child Health and Safety Fund (0279)	Child Performer Services Permit Fund (3242)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 7,103	\$ —
ADDITIONS			
Revenues	6	4,675	—
Transfers From Other Funds	—	—	250
Prior Year Revenue Adjustments	—	163	—
Other Additions	—	—	—
Total Additions	6	4,838	250
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6	3,211	—
Local Assistance	—	896	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	6	4,107	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(60)	—
Total Deductions	6	4,047	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ 7,894	\$ 250

Cigarette and Tobacco Products Surtax Fund (Continued on next page)						
Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
\$ 63,241	\$ 31,977	\$ 34,924	\$ 8,247	\$ 328	\$ 27,144	\$ 8,854
24,534	21,435	11,320	1,697	277,833	205	119
—	—	—	—	—	63,325	94,544
(44)	11,632	2,636	14	1,228	—	—
—	—	—	—	—	—	—
24,490	33,067	13,956	1,711	279,061	63,530	94,663
8,060	—	2	1,257	9,395	8,145	2
173	108,358	8,000	—	—	27,037	51,425
—	—	—	—	—	—	—
8,233	108,358	8,002	1,257	9,395	35,182	51,427
—	—	—	—	270,003	—	34,422
(2,766)	(33,534)	—	(58)	—	(1,295)	(12,259)
5,467	74,824	8,002	1,199	279,398	33,887	73,590
\$ 82,264	\$ (9,780)	\$ 40,878	\$ 8,759	\$ (9)	\$ 56,787	\$ 29,927

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

Cigarette and Tobacco Products Surtax Fund
(Continued from previous page)

	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,320	\$ 4,166	\$ 1,955
ADDITIONS			
Revenues	22	12	50
Transfers From Other Funds	27,013	13,506	15,806
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	27,035	13,518	15,856
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	11,682	13,396
Local Assistance	105	—	—
Capital Outlay	—	806	—
Total Appropriation Expenditures	107	12,488	13,396
Transfers To Other Funds	26,140	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(278)	(390)
Total Deductions	26,247	12,210	13,006
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 2,108	\$ 5,474	\$ 4,805

Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	Construction Management Education Account (0093)
\$ 7,373	\$ 8	\$ 12,823	\$ 26	\$ 2,628	\$ 2,749	\$ 259
84	—	10,261	—	—	1,919	48
67,532	—	—	—	531	—	—
—	—	120	—	—	—	—
—	—	—	—	125	—	—
67,616	—	10,381	—	656	1,919	48
1,511	—	6,869	26	2	665	137
46,635	—	—	—	—	—	—
—	—	—	—	609	—	—
48,146	—	6,869	26	611	665	137
17,286	8	—	—	—	531	—
(9,519)	—	(97)	(18)	(67)	—	5
55,913	8	6,772	8	544	1,196	142
\$ 19,076	\$ —	\$ 16,432	\$ 18	\$ 2,740	\$ 3,472	\$ 165

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)
	Certification Account (0166)	Consumer Affairs Fund (0702)	
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,119	\$ 9,433	\$ 27,362
ADDITIONS			
Revenues	1,127	(7)	52,896
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(11)	1
Other Additions	—	—	—
Total Additions	1,127	(18)	52,897
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,081	(1,270)	50,780
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,081	(1,270)	50,780
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	4	(8)	38
Total Deductions	1,085	(1,278)	50,818
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 1,161	\$ 10,693	\$ 29,441

Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)
\$ 1,836	\$ 30,371	\$ 16,239	\$ 12,934	\$ 418	\$ 1,386	\$ 2,221
998	55,587	10,141	96,956	234	992	7,230
—	—	9,800	—	—	—	—
6	2	(362)	2,544	—	—	(5)
—	—	—	—	—	—	—
1,004	55,589	19,579	99,500	234	992	7,225
1,176	53,582	2,463	95,398	318	723	7,291
—	—	18,633	—	—	—	—
—	—	—	—	—	—	—
1,176	53,582	21,096	95,398	318	723	7,291
—	—	—	—	—	250	—
—	(645)	(90)	(437)	—	(4)	(15)
1,176	52,937	21,006	94,961	318	969	7,276
\$ 1,664	\$ 33,023	\$ 14,812	\$ 17,473	\$ 334	\$ 1,409	\$ 2,170

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Dam Safety Fund (3057)	Davis-Dowlig Account (3210)	Deaf and Disabled Tele- communications Program Administrative Committee Fund (0483)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 2,267	\$ —	\$ 56,931
ADDITIONS			
Revenues	10,888	—	34,512
Transfers From Other Funds	—	10,000	—
Prior Year Revenue Adjustments	114	—	—
Other Additions	—	—	—
Total Additions	11,002	10,000	34,512
DEDUCTIONS			
Appropriation Expenditures			
State Operations	11,086	6,866	60,415
Local Assistance	—	—	552
Capital Outlay	—	—	—
Total Appropriation Expenditures	11,086	6,866	60,967
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(13)	—	(14,810)
Total Deductions	11,073	6,866	46,157
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 2,196	\$ 3,134	\$ 45,286

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

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

Deficit Recovery Bond Retirement Sinking Fund Subaccount (3090)	Department of Food and Agriculture Fund					
	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund * (0176)	Agricultural Biomass Utilization Account ** (3021)	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
\$ 1,453	\$ —	\$ —	\$ —	\$ 1,117	\$ 59	\$ 57,776
8,038	—	—	—	1,151	5	85,034
—	132	—	—	—	—	38,653
—	—	—	—	—	—	3,654
—	—	—	—	—	—	258
8,038	132	—	—	1,151	5	127,599
1,714	132	—	—	411	7	95,217
—	—	—	—	—	—	33,600
—	—	—	—	—	—	—
1,714	132	—	—	411	7	128,817
—	—	—	—	—	—	—
—	—	—	—	10	—	(6,478)
1,714	132	—	—	421	7	122,339
\$ 7,777	\$ —	\$ —	\$ —	\$ 1,847	\$ 57	\$ 63,036

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 25,185	\$ 36	\$ 3,267
ADDITIONS			
Revenues	77,484	5,468	72
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(293)	(3,908)	—
Other Additions	—	—	—
Total Additions	77,191	1,560	72
DEDUCTIONS			
Appropriation Expenditures			
State Operations	50,370	589	2
Local Assistance	22,457	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	72,827	589	2
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(153)	(3,799)	—
Total Deductions	72,674	(3,210)	2
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 29,702	\$ 4,806	\$ 3,337

Disability Access and Education Revolving Fund (3245)	Disaster Assistance Fund		Dispensing Opticians Fund (0175)	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)
	Earthquake Emergency Investigations Account (0257)	Disaster Relief Fund (0372)				
\$ —	\$ 49	\$ 3	\$ 348	\$ 43,453	\$ 197	\$ 2,746
158	—	—	176	65,512	571	1,425
—	—	—	—	7	—	—
—	—	—	—	212	(84)	56
—	—	—	—	—	—	—
158	—	—	176	65,731	487	1,481
—	2	2	212	71,515	473	1,102
—	—	—	—	—	112	—
—	—	—	—	—	—	—
—	2	2	212	71,515	585	1,102
—	—	—	—	—	—	—
—	—	—	(1)	3,759	(2)	(117)
—	2	2	211	75,274	583	985
\$ 158	\$ 47	\$ 1	\$ 313	\$ 33,910	\$ 101	\$ 3,242

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Drinking Water Treatment and Research Fund (0622)	Driver Training Penalty Assessment Fund (0178)	Driving-Under-the- Influence Program Licensing Trust Fund (0139)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 2,604	\$ 4,767	\$ 634
ADDITIONS			
Revenues	1,225	33,060	1,388
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(1,182)	93
Other Additions	—	—	—
Total Additions	1,225	31,878	1,481
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,527	1,565
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	1,527	1,565
Transfers To Other Funds	3,829	30,251	—
Adjustments to Prior Year Appropriation Expenditures	—	17	76
Total Deductions	3,829	31,795	1,641
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ 4,850	\$ 474

Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele- communication Fund (0349)	Electric Program Investment Charge Fund (3211)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Elevator Safety Account (0452)
\$ 7,224	\$ 407	\$ 643	\$ —	\$ 6,223	\$ 2,022	\$ 19,923
4,159	—	—	12,508	2,452	2,373	28,723
—	1,000	—	—	—	—	—
(2)	—	—	—	(8)	—	(760)
—	—	—	—	—	—	—
4,157	1,000	—	12,508	2,444	2,373	27,963
4,931	1,002	2	520	2,133	2,136	19,816
—	—	27	—	—	—	—
—	—	—	—	—	—	—
4,931	1,002	29	520	2,133	2,136	19,816
—	—	—	—	—	—	—
(93)	(280)	(2)	—	(514)	(24)	(213)
4,838	722	27	520	1,619	2,112	19,603
\$ 6,543	\$ 685	\$ 616	\$ 11,988	\$ 7,048	\$ 2,283	\$ 28,283

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Emergency Food Assistance Program Fund (0122)	Emergency Medical Air Transportation Act Fund (3168)	Emergency Medical Services Personnel Fund (0312)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 885	\$ 12,431	\$ 1,356
ADDITIONS			
Revenues	434	8,921	2,226
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1,371	(1)
Other Additions	—	—	—
Total Additions	434	10,292	2,225
DEDUCTIONS			
Appropriation Expenditures			
State Operations	8	2	1,560
Local Assistance	628	5,539	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	636	5,541	1,560
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	18
Total Deductions	636	5,541	1,578
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 683	\$ 17,182	\$ 2,003

Emergency Medical Services Training Program Approval Fund (0194)	Emergency Medical Technician Certification Fund (3137)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)	Enterprise Zone Fund (3165)
\$ 31	\$ 487	\$ 1,169	\$ 2,576	\$ 11,416	\$ 48,587	\$ 1,944
228	1,645	30,722	97,788	2,855	71,673	2,601
—	—	—	—	—	—	—
(3)	—	—	(22,361)	25	(3,378)	310
—	—	—	—	—	—	—
225	1,645	30,722	75,427	2,880	68,295	2,911
344	1,307	13,164	62,640	3,243	—	1,207
—	159	—	—	—	—	—
—	—	—	—	—	—	—
344	1,466	13,164	62,640	3,243	—	1,207
—	—	15,334	12,929	—	116,906	—
(157)	31	—	(1,018)	(421)	—	(6)
187	1,497	28,498	74,551	2,822	116,906	1,201
\$ 69	\$ 635	\$ 3,393	\$ 3,452	\$ 11,474	\$ (24)	\$ 3,654

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Entertainment Work Permit Fund (3204)	Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 24	\$ 37,152	\$ 2,166
ADDITIONS			
Revenues	43	103	67
Transfers From Other Funds	250	10,000	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	293	10,103	67
DEDUCTIONS			
Appropriation Expenditures			
State Operations	12	125	272
Local Assistance	—	5,553	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	12	5,678	272
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(42)	(1)
Total Deductions	12	5,636	271
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 305	\$ 41,619	\$ 1,962

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)	Expedited Site Remediation Trust Fund (0456)	Exposition Park Improvement Fund (0267)
\$ 1,440	\$ 125	\$ 226	\$ 79	\$ 276	\$ 2,278	\$ 4,111
2,594	—	—	—	90	1	7,697
—	—	—	—	—	560	—
(112)	—	17	—	—	—	17
—	—	—	—	—	—	—
2,482	—	17	—	90	561	7,714
2,570	2	55	2	2	2	7,212
—	—	—	—	143	—	—
—	—	—	—	—	—	—
2,570	2	55	2	145	2	7,212
—	—	—	—	—	—	—
2	(2)	(1)	—	—	—	22
2,572	—	54	2	145	2	7,234
\$ 1,350	\$ 125	\$ 189	\$ 77	\$ 221	\$ 2,837	\$ 4,591

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Fair and Exposition Fund		
	Fair and Exposition Fund (0191)	Satellite Wagering Account (0192)	False Claims Act Fund (0378)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 6,718	\$ 144	\$ 6,860
ADDITIONS			
Revenues	1,609	—	15,439
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	498	—	—
Other Additions	1,022	—	—
Total Additions	3,129	—	15,439
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,382	58	9,912
Local Assistance	1,746	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	4,128	58	9,912
Transfers To Other Funds	—	—	7,700
Adjustments to Prior Year Appropriation Expenditures	(139)	88	(276)
Total Deductions	3,989	146	17,336
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 5,858	\$ (2)	\$ 4,963

Fish and Game Preservation Fund (Continued on next page)						
Family Law Trust Fund (0587)	Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
\$ 1,940	\$ 5	\$ 13,815	\$ 3,062	\$ 536,817	\$ 2,431	\$ 109,714
2,013	8	24,862	8,006	2,182	7	93,524
—	—	—	—	1,443,716	—	—
(14)	—	—	97	—	—	1,216
—	—	—	—	—	—	—
1,999	8	24,862	8,103	1,445,898	7	94,740
1,465	5	25,803	3,400	1,325,643	20	99,967
—	—	—	—	—	—	—
—	—	—	—	—	—	315
1,465	5	25,803	3,400	1,325,643	20	100,282
—	—	—	—	—	—	—
(13)	—	(33)	(14)	—	62	(2,489)
1,452	5	25,770	3,386	1,325,643	82	97,793
\$ 2,487	\$ 8	\$ 12,907	\$ 7,779	\$ 657,072	\$ 2,356	\$ 106,661

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(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)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 529	\$ 8,440	\$ 373
ADDITIONS			
Revenues	1,033	569	68
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	35	—	—
Other Additions	—	—	—
Total Additions	1,068	569	68
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,298	2	2
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,298	2	2
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(61)	—	—
Total Deductions	1,237	2	2
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 360	\$ 9,007	\$ 439

Food Safety Fund (0177)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
\$ 8,627	\$ 11	\$ 3,550	\$ 561	\$ 4,126	\$ 159,802	\$ 5,599
7,449	1	—	194	3,004	451,856	108,267
—	—	—	—	—	—	—
(4)	—	—	1	12	195,928	(2,795)
—	—	—	—	—	—	—
7,445	1	—	195	3,016	647,784	105,472
6,817	—	347	102	2,591	765,486	22,361
—	—	—	—	—	—	67,506
—	—	—	—	—	—	—
6,817	—	347	102	2,591	765,486	89,867
—	—	—	—	—	24,000	—
189	—	17	47	(37)	—	(5,305)
7,006	—	364	149	2,554	789,486	84,562
\$ 9,066	\$ 12	\$ 3,186	\$ 607	\$ 4,588	\$ 18,100	\$ 26,509

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Geology and Geophysics Account (0205)	Graphic Design License Plate Account (0078)	Greenhouse Gas Reduction Fund (3228)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,145	\$ 2,935	\$ —
ADDITIONS			
Revenues	1,054	2,161	257,433
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,054	2,161	257,433
DEDUCTIONS			
Appropriation Expenditures			
State Operations	969	649	—
Local Assistance	—	1,904	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	969	2,553	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(21)	(14)	—
Total Deductions	948	2,539	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 1,251	\$ 2,557	\$ 257,433

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)	Heritage Enrichment Resource Fund (3170)
\$ 176	\$ 43,982	\$ 16,434	\$ 577	\$ 262	\$ 5,282	\$ 67
150	—	20,566	170	1,997	20,973	61
—	6,761	—	—	—	—	—
—	—	—	12	—	(724)	—
—	—	—	—	—	—	—
150	6,761	20,566	182	1,997	20,249	61
190	458	22,361	176	1,999	21,660	43
—	4,334	—	—	—	—	—
—	6,877	1,342	—	—	—	—
190	11,669	23,703	176	1,999	21,660	43
—	—	—	—	—	—	—
—	(921)	(1,381)	—	(526)	109	—
190	10,748	22,322	176	1,473	21,769	43
\$ 136	\$ 39,995	\$ 14,678	\$ 583	\$ 786	\$ 3,762	\$ 85

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	High Polluter Repair or Removal Account		
	Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 21,401	\$ 10,514	\$ (152)
ADDITIONS			
Revenues	30,175	34,641	846
Transfers From Other Funds	—	—	1,000
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	30,175	34,641	1,846
DEDUCTIONS			
Appropriation Expenditures			
State Operations	36,088	30,269	20
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	36,088	30,269	20
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,412)	(3,408)	11
Total Deductions	34,676	26,861	31
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 16,900	\$ 18,294	\$ 1,663

* Transfers From Other Funds is abnormal due to process change per Legislation.

Home Furnishings and Thermal Insulation Fund (0752)	Horse Racing Fund (3153)	Hospital Building Fund (0121)	Hospital Quality Assurance Revenue Fund (3158)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Relations Construction Industry Enforcement Fund (0216)
\$ 2,504	\$ 2,293	\$ 54,562	\$ 7,279	\$ 70,349	\$ 16	\$ 1,235
3,878	11,594	45,624	4,450,136	42,934	34	662
—	—	—	(239,089) *	—	—	—
1	(6)	(4,435)	—	(492)	—	(50)
—	—	—	—	—	—	—
3,879	11,588	41,189	4,211,047	42,442	34	612
4,403	11,881	48,417	404	26,297	36	65
—	—	—	4,063,862	12,525	—	—
—	—	—	—	—	—	—
4,403	11,881	48,417	4,064,266	38,822	36	65
—	—	—	175	33,500	—	—
(9)	(181)	(1,839)	—	97	—	(2)
4,394	11,700	46,578	4,064,441	72,419	36	63
\$ 1,989	\$ 2,181	\$ 49,173	\$ 153,885	\$ 40,372	\$ 14	\$ 1,784

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

Integrated
Waste
Management
Fund

	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 8,713	\$ 72,358	\$ —
ADDITIONS			
Revenues	6,374	213,277	415
Transfers From Other Funds	—	630	—
Prior Year Revenue Adjustments	—	701	—
Other Additions	—	—	—
Total Additions	6,374	214,608	415
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,600	171,005	133
Local Assistance	—	62,352	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,600	233,357	133
Transfers To Other Funds	—	132	—
Adjustments to Prior Year Appropriation Expenditures	(878)	(1,355)	—
Total Deductions	2,722	232,134	133
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 12,365	\$ 54,832	\$ 282

Integrated Waste Management Fund

Carpet Stewardship Account (3195)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account		Internal Health Information Integrity Quality Improvement Account (3151)	Judicial Administration Efficiency and Modernization Fund (0556)	Labor and Workforce Development Fund (3078)
		Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)			
\$ —	\$ 106,033	\$ 28,318	\$ 11,293	\$ 24	\$ 24,679	\$ 9,047
270	87,201	41,244	1,265	9	—	4,529
—	—	—	—	—	—	—
—	1,768	461	—	—	(27)	—
—	—	587	3,739	—	—	—
270	88,969	42,292	5,004	9	(27)	4,529
89	89,257	32,429	679	—	—	3,052
—	—	3,240	5,498	—	16,798	—
—	—	—	—	—	—	—
89	89,257	35,669	6,177	—	16,798	3,052
—	—	5,334	—	—	24,888	—
—	(9)	(466)	(7)	—	(17,034)	—
89	89,248	40,537	6,170	—	24,652	3,052
\$ 181	\$ 105,754	\$ 30,073	\$ 10,127	\$ 33	\$ —	\$ 10,524

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Labor Enforcement and Compliance Fund (3152)	Lead-Related Construction Fund (3155)	Licensed Midwifery Fund (0755)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 25,713	\$ 632	\$ 187
ADDITIONS			
Revenues	40,649	517	36
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	10	—
Other Additions	—	—	—
Total Additions	40,649	527	36
DEDUCTIONS			
Appropriation Expenditures			
State Operations	39,202	347	2
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	39,202	347	2
Transfers To Other Funds	500	—	—
Adjustments to Prior Year Appropriation Expenditures	(704)	(4)	—
Total Deductions	38,998	343	2
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 27,364	\$ 816	\$ 221

* Fund balance exists due to timing factor.

Local Revenue Fund (Continued on next page)						
Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund * (0330)	Sales Tax Account (Continued on next page)			
			CalWORKS Maintenance of Effort Subaccount (3200)	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
\$ 483	\$ 1,212	\$ 5,538	\$ —	\$ —	\$ —	\$ —
289	854	1,457,950	—	—	65	357
—	—	2,918,441	692,552	321,391	1,131,292	2,908,710
—	—	9,500	—	—	—	—
—	—	—	—	—	—	—
289	854	4,385,891	692,552	321,391	1,131,357	2,909,067
380	28	702	—	—	—	2
—	905	—	692,552	320,822	1,131,292	—
—	—	—	—	—	—	—
380	933	702	692,552	320,822	1,131,292	2
—	—	4,375,752	—	569	65	2,909,065
1	(4)	(105)	—	—	—	—
381	929	4,376,349	692,552	321,391	1,131,357	2,909,067
\$ 391	\$ 1,137	\$ 15,080	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		
	Sales Tax Account	Sales Tax Growth Account	
	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	1,673,639	109,365	235,020
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,673,639	109,365	235,020
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	1,673,639	109,365	235,020
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,673,639	109,365	235,020
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1,673,639	109,365	235,020
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ —	\$ —

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account
(Continued on next page)

Local Revenue Fund

General Growth Subaccount (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Law Enforcement Services Account (3215)	Community Corrections Account (3223)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	40,564	155	—	—	—
74,094	191,156	—	1,467,042	114,081	1,419,714	842,900
—	—	—	—	—	—	—
—	—	—	—	—	—	—
74,094	191,156	40,564	1,467,197	114,081	1,419,714	842,900
—	—	2	2	—	—	—
74,094	—	40,562	1,167,424	103,344	—	842,900
—	—	—	—	—	—	—
74,094	—	40,564	1,167,426	103,344	—	842,900
—	191,156	—	299,771	10,737	1,419,714	—
—	—	—	—	—	—	—
74,094	191,156	40,564	1,467,197	114,081	1,419,714	842,900
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Local Revenue Fund 2011
(Continued from previous page)

Law Enforcement Services Account
(Continued from previous page)

Year Ended June 30, 2013

(Amounts in thousands)

	District Attorney and Public Defender Subaccount (3224)	Enhancing Law Enforcement Activities Subaccount (3222)	Juvenile Justice Subaccount Juvenile Justice Subaccount (3225)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	14,600	490,287	98,804
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	14,600	490,287	98,804
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	14,600	490,287	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	14,600	490,287	—
Transfers To Other Funds	—	—	98,804
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	14,600	490,287	98,804
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ —	\$ —

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

Juvenile Reentry Grant Special Account (3226)	Youthful Offender Block Grant Special Account (3227)	Trial Court Security Subaccount (3221)	Local Law Enforcement Services Account (3178)	Local Revenue Fund 2011 * (3171)	Mental Health Account (3179)	Sales and Use Tax Growth Account (3229)
\$ —	\$ —	\$ —	\$ 388	\$ 27,779	\$ —	\$ —
—	—	—	—	—	—	—
5,453	93,351	463,410	—	5,519,658	1,120,551	330,503
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,453	93,351	463,410	—	5,519,658	1,120,551	330,503
—	—	—	—	—	—	—
5,453	93,351	463,410	—	—	—	—
—	—	—	—	—	—	—
5,453	93,351	463,410	—	—	—	—
—	—	—	388	5,516,614	1,120,551	330,503
—	—	—	—	—	—	—
5,453	93,351	463,410	388	5,516,614	1,120,551	330,503
\$ —	\$ —	\$ —	\$ —	\$ 30,823	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Local Revenue Fund 2011
(Continued from previous page)

Sales and Use Tax Growth Account
(Continued from previous page)

Year Ended June 30, 2013

(Amounts in thousands)

Law Enforcement Services Growth Subaccount

	Law Enforcement Services Growth Subaccount (3220)	Community Corrections Growth Special Account (3233)	District Attorney and Public Defender Growth Special Account (3232)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	115,676	86,757	5,784
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	115,676	86,757	5,784
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	—	86,757	5,784
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	86,757	5,784
Transfers To Other Funds	115,676	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	115,676	86,757	5,784
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ —	\$ —

Local Revenue Fund 2011
(Continued on next page)

Sales and Use Tax Growth Account					Support Services Account (Continued on next page)	
Support Services Growth Subaccount					Behavioral Health Subaccount	
Juvenile Justice Growth Special Account (3230)	Trial Court Security Growth Special Account (3234)	Support Services Growth Subaccount (3218)	Behavioral Health Services Growth Special Account (3235)	Protective Services Growth Special Account (3236)	Support Services Account (3214)	Behavioral Health Subaccount (3217)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
11,568	11,568	214,827	27,863	176,223	2,604,900	964,500
—	—	—	—	—	—	—
—	—	—	—	—	—	—
11,568	11,568	214,827	27,863	176,223	2,604,900	964,500
—	—	—	—	—	—	—
11,568	11,568	—	27,863	176,223	—	959,396
—	—	—	—	—	—	—
11,568	11,568	—	27,863	176,223	—	959,396
—	—	214,827	—	—	2,604,900	5,104
—	—	—	—	—	—	—
11,568	11,568	214,827	27,863	176,223	2,604,900	964,500
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

Local Revenue Fund 2011
(Continued from previous page)

	Support Services Account (Continued from previous page)			
	Behavioral Health Subaccount	Women and Children's Residential Treatment Services Special Account (3239)	Protective Services Subaccount (3216)	Undistributed Account (3197)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ —	\$ —	\$ —
ADDITIONS				
Revenues	—	—	—	—
Transfers From Other Funds	5,104	1,640,400	—	66,477
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	5,104	1,640,400	—	66,477
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	—	—	66,477
Local Assistance	5,104	1,640,400	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	5,104	1,640,400	—	66,477
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Total Deductions	5,104	1,640,400	—	66,477
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ —	\$ —	\$ —

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

Low Income Health Program MCE Out-of-Network Emergency Care Services Fund * (3201)	Major Risk Medical Insurance Fund (0313)	Managed Care Administrative Fines and Penalties Fund (3133)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Medical Marijuana Program Fund (3074)	Medical Providers Interim Payment Fund * (0201)
\$ —	\$ 24,871	\$ 1,025	\$ 27,145	\$ 4,590	\$ 326	\$ —
—	462	872	41,444	4,526	368	—
—	33,301	—	—	—	—	—
—	—	—	(1)	132	(49)	—
—	—	—	—	—	—	—
—	33,763	872	41,443	4,658	319	—
—	824	—	39,474	4,588	340	—
—	9,894	—	—	—	—	—
—	—	—	—	—	—	—
—	10,718	—	39,474	4,588	340	—
—	—	1,093	2,374	—	—	—
—	(163)	—	(1,269)	(294)	4	—
—	10,555	1,093	40,579	4,294	344	—
\$ —	\$ 48,079	\$ 804	\$ 28,009	\$ 4,954	\$ 301	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Medical Waste Management Fund (0074)	Mental Health Licensing and Certification Fund (3099)	Mental Health Practitioner Education Fund (3064)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 2,999	\$ 250	\$ 814
ADDITIONS			
Revenues	2,252	362	347
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(2)	—	—
Other Additions	—	—	2
Total Additions	2,250	362	349
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,997	432	355
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,997	432	355
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	9	151	(8)
Total Deductions	2,006	583	347
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 3,243	\$ 29	\$ 816

Mental Health Services Fund (3085)	Mine Reclamation Account			Missing Children Reward Fund (0113)	Missing Persons DNA Database Fund (3016)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)
	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)					
\$ 254,736	\$ 1,911	\$ 2,682	\$ 7	\$ 1,274	\$ 9,832	\$ 4,519	
1,205,165	1,074	3,370	—	3,132	18,369	6,461	
153,554	—	—	—	—	—	—	
608	—	334	—	(115)	22	(13)	
—	—	—	—	—	—	—	
1,359,327	1,074	3,704	—	3,017	18,391	6,448	
18,926	296	4,050	2	2,786	17,690	6,988	
1,353,849	—	—	—	—	—	—	
—	—	—	—	—	—	—	
1,372,775	296	4,050	2	2,786	17,690	6,988	
—	—	—	—	—	—	—	
(35,943)	(38)	(76)	—	(26)	(81)	(7)	
1,336,832	258	3,974	2	2,760	17,609	6,981	
\$ 277,231	\$ 2,727	\$ 2,412	\$ 5	\$ 1,531	\$ 10,614	\$ 3,986	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Narcotic Treatment Program Licensing Trust Fund (0243)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,039	\$ 372	\$ 456
ADDITIONS			
Revenues	1,484	259	2
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(2)	—	(1)
Other Additions	—	—	—
Total Additions	1,482	259	1
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,225	141	2
Local Assistance	—	—	(269)
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,225	141	(267)
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2)	(2)	—
Total Deductions	1,223	139	(267)
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 1,298	\$ 492	\$ 724

Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)
\$ 1,071	\$ 132	\$ 198	\$ 690	\$ 29,884	\$ 664	\$ —
150	—	77	182	39,923	1,144	2,103
—	—	—	—	—	640	—
—	—	—	(12)	—	—	—
—	—	—	—	—	—	—
150	—	77	170	39,923	1,784	2,103
66	2	60	124	41,172	1,233	2
—	—	—	—	—	—	2,101
—	—	—	—	—	—	—
66	2	60	124	41,172	1,233	2,103
—	—	—	—	—	—	—
16	—	—	(73)	(339)	(5)	—
82	2	60	51	40,833	1,228	2,103
\$ 1,139	\$ 130	\$ 215	\$ 809	\$ 28,974	\$ 1,220	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Off-Highway Vehicle Trust Fund		Oil, Gas, and Geothermal Administrative Fund
	Conservation and Enforcement Services Account * (0265)	Off-Highway Vehicle Trust Fund (0263)	Acute Orphan Well Account (3102)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 258,449	\$ 829
ADDITIONS			
Revenues	—	21,560	2
Transfers From Other Funds	—	54,741	—
Prior Year Revenue Adjustments	—	(64)	—
Other Additions	—	—	—
Total Additions	—	76,237	2
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	51,153	11
Local Assistance	—	22,302	—
Capital Outlay	—	5,287	—
Total Appropriation Expenditures	—	78,742	11
Transfers To Other Funds	—	109,549	—
Adjustments to Prior Year Appropriation Expenditures	—	(7,640)	—
Total Deductions	—	180,651	11
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ 154,035	\$ 820

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

Oil, Gas, and Geothermal Administrative Fund (3046)	Office of Patient Advocate Trust Fund (3209)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	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)
\$ 9,383	\$ —	\$ 15,328	\$ 12,462	\$ 32	\$ 2,941	\$ 259
30,551	6	38,518	629	3	1,570	70
—	2,506	—	—	—	—	—
12	—	110	49	—	—	—
—	—	—	—	—	—	—
30,563	2,512	38,628	678	3	1,570	70
30,899	1,322	36,359	2,262	12	1,365	3
—	—	1,007	—	—	—	—
—	—	—	—	—	—	—
30,899	1,322	37,366	2,262	12	1,365	3
—	—	—	—	—	—	—
(1,225)	—	(1,271)	(192)	—	2	—
29,674	1,322	36,095	2,070	12	1,367	3
\$ 10,272	\$ 1,190	\$ 17,861	\$ 11,070	\$ 23	\$ 3,144	\$ 326

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 196	\$ 39,202	\$ 18,440
ADDITIONS			
Revenues	—	31,195	6,674
Transfers From Other Funds	—	14,000	40,711
Prior Year Revenue Adjustments	—	(1,010)	100
Other Additions	—	—	—
Total Additions	—	44,185	47,485
DEDUCTIONS			
Appropriation Expenditures			
State Operations	11	41,266	259
Local Assistance	—	19,821	46,003
Capital Outlay	—	—	—
Total Appropriation Expenditures	11	61,087	46,262
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(23)	(7,153)	(10)
Total Deductions	(12)	53,934	46,252
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 208	\$ 29,453	\$ 19,673

Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)
\$ 14,457	\$ 1,035	\$ 1,038	\$ 21,851	\$ —	\$ 756	\$ 37,426
13,932	3,241	1,423	3,534	389	4,163	4,198
—	—	—	—	—	—	175
2	—	—	28	—	(225)	—
—	—	—	—	—	—	—
13,934	3,241	1,423	3,562	389	3,938	4,373
13,774	3,247	1,170	1,083	—	3,857	2
—	—	—	—	—	—	(28,395)
—	—	—	—	—	—	—
13,774	3,247	1,170	1,083	—	3,857	(28,393)
—	—	—	—	—	—	17,500
(40)	(5)	(26)	(16)	—	(30)	—
13,734	3,242	1,144	1,067	—	3,827	(10,893)
\$ 14,657	\$ 1,034	\$ 1,317	\$ 24,346	\$ 389	\$ 867	\$ 52,692

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 422	\$ 8,720	\$ 6,793
ADDITIONS			
Revenues	707	9,928	10,965
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	4
Other Additions	—	—	—
Total Additions	707	9,928	10,969
DEDUCTIONS			
Appropriation Expenditures			
State Operations	618	7,730	10,610
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	618	7,730	10,610
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(18)	(18)	(142)
Total Deductions	600	7,712	10,468
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 529	\$ 10,936	\$ 7,294

Professional Engineers' and Land Surveyors' Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)	Public Interest Research, Development, and Demonstration Fund	Natural Gas Subaccount (3109)
\$ 2,631	\$ 243	\$ 492	\$ 4,774	\$ 25,300	\$ —		\$ 77,583
8,136	478	121	3,669	—	561,219		227
—	—	—	—	350	—		24,000
—	—	47	—	—	—		—
—	—	—	—	—	—		—
8,136	478	168	3,669	350	561,219		24,227
8,353	366	171	3,218	2	—		18,311
—	—	—	—	22,884	561,219		—
—	—	—	—	—	—		—
8,353	366	171	3,218	22,886	561,219		18,311
—	—	—	—	—	—		—
37	1	(11)	2	(1)	—		(246)
8,390	367	160	3,220	22,885	561,219		18,065
\$ 2,377	\$ 354	\$ 500	\$ 5,223	\$ 2,765	\$ —		\$ 83,745

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	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)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 210,992	\$ 4,456	\$ 17,027
ADDITIONS			
Revenues	621	29	28,791
Transfers From Other Funds	—	—	5,000
Prior Year Revenue Adjustments	47	—	153
Other Additions	—	—	—
Total Additions	668	29	33,944
DEDUCTIONS			
Appropriation Expenditures			
State Operations	60,690	4,079	42,685
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	60,690	4,079	42,685
Transfers To Other Funds	10,000	—	—
Adjustments to Prior Year Appropriation Expenditures	(4,956)	(116)	(354)
Total Deductions	65,734	3,963	42,331
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 145,926	\$ 522	\$ 8,640

Public Utilities Commission Ratepayer Advocate Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund		Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recreational Health Fund (3157)
		Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)			
\$ 6,607	\$ 8,822	\$ 4	\$ 13	\$ 4,371	\$ 32,230	\$ 438
21	20,125	—	—	3,663	46,736	82
23,500	—	—	—	—	—	—
—	136	—	—	42	(165)	—
—	—	—	—	—	—	—
23,521	20,261	—	—	3,705	46,571	82
21,958	17,819	2	2	4,946	44,935	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
21,958	17,819	2	2	4,946	44,935	1
—	—	—	—	—	—	—
(302)	153	—	—	53	(1,239)	1
21,656	17,972	2	2	4,999	43,696	2
\$ 8,472	\$ 11,111	\$ 2	\$ 11	\$ 3,077	\$ 35,105	\$ 518

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 561	\$ 3,490	\$ 2,489
ADDITIONS			
Revenues	299	1,874	3,477
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	106
Other Additions	—	59	—
Total Additions	299	1,933	3,583
DEDUCTIONS			
Appropriation Expenditures			
State Operations	301	1,913	2,833
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	301	1,913	2,833
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(12)	(49)	(192)
Total Deductions	289	1,864	2,641
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 571	\$ 3,559	\$ 3,431

Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)
\$ 79	\$ 6,213	\$ 1,132	\$ 185,298	\$ 2,485	\$ 763	\$ 2,600
6	2,739	11,475	7,624	3,108	38	2,689
—	—	—	62,702	—	—	—
—	—	—	(5)	(82)	—	—
—	—	—	—	—	—	—
6	2,739	11,475	70,321	3,026	38	2,689
2	1,686	1,949	37,701	4,315	2	2,499
—	—	—	5,000	—	—	—
—	—	—	—	—	—	—
2	1,686	1,949	42,701	4,315	2	2,499
—	1,633	—	—	—	—	—
—	—	—	(723)	(21)	—	(12)
2	3,319	1,949	41,978	4,294	2	2,487
\$ 83	\$ 5,633	\$ 10,658	\$ 213,641	\$ 1,217	\$ 799	\$ 2,802

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Restitution Fund (0214)	Retail Food Safety and Defense Fund (3111)	Rigid Container Account (3024)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 94,787	\$ 8	\$ 233
ADDITIONS			
Revenues	107,385	14	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1,034)	—	—
Other Additions	—	—	—
Total Additions	106,351	14	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	68,332	2	32
Local Assistance	32,256	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	100,588	2	32
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	54	—	(14)
Total Deductions	100,642	2	18
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 100,496	\$ 20	\$ 215

Safe Drinking Water Account (0306)	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 Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)
\$ 8,669	\$ 4,601	\$ 2,508	\$ 154	\$ 44	\$ 1,173	\$ 2,939
12,796	3,347	90	—	—	300	—
—	—	—	—	46	—	—
243	—	(2)	—	(44)	5	—
—	—	—	—	—	—	—
13,039	3,347	88	—	2	305	—
12,933	2,344	30	2	—	133	2
—	—	—	—	—	—	(2,475)
—	—	—	—	—	—	—
12,933	2,344	30	2	—	133	(2,473)
—	—	—	—	46	—	—
(181)	(106)	(232)	—	—	(21)	—
12,752	2,238	(202)	2	46	112	(2,473)
\$ 8,956	\$ 5,710	\$ 2,798	\$ 152	\$ —	\$ 1,366	\$ 5,412

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secondhand Dealer and Pawnbroker Fund (3240)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 1,774	\$ —
ADDITIONS			
Revenues	1	5	1,623
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1	5	1,623
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	486	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2	486	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(124)	—	—
Total Deductions	(122)	486	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 123	\$ 1,293	\$ 1,623

Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)
\$ 3,620	\$ 4,640	\$ 9	\$ 468	\$ 1,968	\$ 2,021	\$ 12,503
47,193	1,941	12	84	2	2,546	154
—	—	—	—	416	—	5,000
26	—	—	5	—	14	—
—	—	—	—	—	—	15
47,219	1,941	12	89	418	2,560	5,169
31,663	3,331	685	95	2	1,381	4,662
—	—	—	—	1,988	—	—
—	—	—	—	—	—	—
31,663	3,331	685	95	1,990	1,381	4,662
14,643	—	—	—	—	—	—
(293)	(140)	(673)	(5)	(10)	31	—
46,013	3,191	12	90	1,980	1,412	4,662
\$ 4,826	\$ 3,390	\$ 9	\$ 467	\$ 406	\$ 3,169	\$ 13,010

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Specialized License Plate Fund * (3139)	Speech- Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Audit Fund (0126)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 916	\$ 8,043
ADDITIONS			
Revenues	—	1,590	1
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	1,590	1
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,671	(2,515)
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	1,671	(2,515)
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(4)	—
Total Deductions	—	1,667	(2,515)
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ 839	\$ 10,559

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

State Board of Chiropractic Examiners' Fund (0152)	State Community Corrections Performance Incentives Fund (8059)	State Corporations Fund (0067)	State Court Facilities Construction Fund		State Dental Assistant Fund (3142)	State Dental Hygiene Fund (3140)
			Immediate and Critical Needs Account (3138)	State Court Facilities Construction Fund (3037)		
\$ 2,481	\$ 459	\$ 65,308	\$ 78,303	\$ 87,987	\$ 2,509	\$ 949
3,655	—	39,036	282,687	121,118	1,757	960
—	—	—	—	156	—	—
(223)	—	510	(849)	116	—	—
—	—	—	—	—	—	—
3,432	—	39,546	281,838	121,390	1,757	960
3,369	765	42,938	29,832	64,488	1,458	1,242
—	(615)	—	240,000	—	—	—
—	—	—	(1,547)	—	—	—
3,369	150	42,938	268,285	64,488	1,458	1,242
—	—	—	—	59,486	—	—
35	—	(1,620)	(30,944)	(8,283)	9	18
3,404	150	41,318	237,341	115,691	1,467	1,260
\$ 2,509	\$ 309	\$ 63,536	\$ 122,800	\$ 93,686	\$ 2,799	\$ 649

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	State Dentistry Fund		State Department of Public Health Licensing and Certification Program Fund (3098)
	Dentally Underserved Account (3039)	State Dentistry Fund (0741)	
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,961	\$ 6,853	\$ 55,679
ADDITIONS			
Revenues	6	8,123	79,623
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(169)
Other Additions	—	—	—
Total Additions	6	8,123	79,454
DEDUCTIONS			
Appropriation Expenditures			
State Operations	89	9,697	60,711
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	89	9,697	60,711
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(134)	(10,570)
Total Deductions	89	9,563	50,141
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 1,878	\$ 5,413	\$ 84,992

State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)	State Optometry Fund (0763)	State Parks and Recreation Fund	
					State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)
\$ 536	\$ 1,846	\$ 1,826	\$ 1,288	\$ 1,026	\$ 91,694	\$ —
—	2,123	1,269	2,927	1,738	107,346	3,079
—	—	—	—	—	40,049	15,340
—	103	—	—	—	(167)	—
—	—	—	—	—	—	—
—	2,226	1,269	2,927	1,738	147,228	18,419
301	1,914	1,391	229	1,448	121,272	11,824
—	—	—	2,322	—	—	—
—	—	—	—	—	—	—
301	1,914	1,391	2,551	1,448	121,272	11,824
—	—	—	—	—	15,340	—
(5)	(65)	9	—	(15)	(1,274)	—
296	1,849	1,400	2,551	1,433	135,338	11,824
\$ 240	\$ 2,223	\$ 1,695	\$ 1,664	\$ 1,331	\$ 103,584	\$ 6,595

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Building Lease- Purchase Fund (0344)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 2,006	\$ —	\$ 109
ADDITIONS			
Revenues	909	74,981	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(95)	74,903	—
Other Additions	—	—	—
Total Additions	814	149,884	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	913	49,054	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	913	49,054	—
Transfers To Other Funds	—	50,000	—
Adjustments to Prior Year Appropriation Expenditures	(456)	—	109
Total Deductions	457	99,054	109
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 2,363	\$ 50,830	\$ —

State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
\$ 32,813	\$ 68,034	\$ 11,604	\$ 8,680	\$ 616	\$ 1,454	\$ 217
81,857	44,123	8,530	7,273	371	3,759	136
—	24,888	—	—	—	—	—
—	11,435	—	(5)	(2)	(2)	—
—	—	—	—	—	—	—
81,857	80,446	8,530	7,268	369	3,757	136
—	12,286	—	6,167	400	3,645	39
97,678	(3,645)	1,220	—	—	—	—
—	—	—	—	—	—	—
97,678	8,641	1,220	6,167	400	3,645	39
—	40,620	—	1,500	—	—	—
—	15,191	(22)	(100)	(1)	(157)	—
97,678	64,452	1,198	7,567	399	3,488	39
\$ 16,992	\$ 84,028	\$ 18,936	\$ 8,381	\$ 586	\$ 1,723	\$ 314

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Tax Credit Allocation Fee Account		
	Substance Abuse Treatment Trust Fund (3019)	Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 240	\$ 18,096	\$ 6,029
ADDITIONS			
Revenues	—	4,888	5,077
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(8)	—
Other Additions	—	—	—
Total Additions	—	4,880	5,077
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	3,498	1,830
Local Assistance	(18)	—	210
Capital Outlay	—	—	—
Total Appropriation Expenditures	(18)	3,498	2,040
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	11
Total Deductions	(18)	3,498	2,051
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 258	\$ 19,478	\$ 9,055

Teacher Credentials Fund						
Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)
\$ 1,617	\$ 4,806	\$ 2,109	\$ 695	\$ —	\$ 2,019	\$ 2,273
14,795	4,066	22,784	284	13,545	653	—
—	—	—	—	7,000	—	—
(677)	2	72	—	—	—	—
—	—	—	—	—	—	—
14,118	4,068	22,856	284	20,545	653	—
187	4,177	20,121	154	8,406	499	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
187	4,177	20,121	154	8,406	499	2
540	2,160	—	—	7,000	—	—
13,791	(39)	—	—	—	2	—
14,518	6,298	20,121	154	15,406	501	2
\$ 1,217	\$ 2,576	\$ 4,844	\$ 825	\$ 5,139	\$ 2,171	\$ 2,271

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Traffic Congestion Relief Fund * (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 83,594	\$ 283	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	50,000	250	677,724
Prior Year Revenue Adjustments	—	—	—
Other Additions	84,387	—	—
Total Additions	134,387	250	677,724
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,506	214	677,724
Local Assistance	43,056	—	—
Capital Outlay	85,316	—	—
Total Appropriation Expenditures	130,878	214	677,724
Transfers To Other Funds	82,000	—	—
Adjustments to Prior Year Appropriation Expenditures	3,261	—	—
Total Deductions	216,139	214	677,724
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 1,842	\$ 319	\$ —

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

Transportation Deferred Investment Fund * (3093)	Transportation Investment Fund * (3008)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)
\$ 53,764	\$ 157,969	\$ 428	\$ 53	\$ 353	\$ 1,937	\$ 166,502
—	—	2,889	—	848	684	1,400,425
—	—	—	—	—	—	100,106
—	—	4	—	(30)	—	924
—	—	—	—	—	—	—
—	—	2,893	—	818	684	1,501,455
2	1	2,080	2	1,067	792	(4,567)
1,123	7,584	—	—	—	—	1,553,645
1,798	29,679	—	—	—	—	—
2,923	37,264	2,080	2	1,067	792	1,549,078
42,000	120,000	31	—	—	—	—
—	—	5	—	(72)	(83)	(18,265)
44,923	157,264	2,116	2	995	709	1,530,813
\$ 8,841	\$ 705	\$ 1,205	\$ 51	\$ 176	\$ 1,912	\$ 137,144

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Underground Storage Tank Cleanup Fund		
	Umbilical Cord Blood Collection Program Fund (1017)	School District Account (3134)	Underground Storage Tank Cleanup Fund (0439)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ (2)	\$ 16,494	\$ 223,723
ADDITIONS			
Revenues	2,309	43	315,484
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	607	—	750
Other Additions	—	—	—
Total Additions	2,916	43	316,234
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,310	—	208,207
Local Assistance	—	3,919	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,310	3,919	208,207
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(3,762)	—	(36,759)
Total Deductions	(1,452)	3,919	171,448
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 4,366	\$ 12,618	\$ 368,509

Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)
\$ 33,246	\$ 4,033	\$ 103,189	\$ 94	\$ 17	\$ 295	\$ 77,508
92	56,113	196,954	—	—	126	117,039
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
92	56,113	196,954	—	—	126	117,040
—	10,271	160,589	2	2	131	110,273
5,057	—	—	—	—	—	—
—	—	—	—	—	—	—
5,057	10,271	160,589	2	2	131	110,273
—	—	—	—	—	—	—
(739)	40,941	(15,676)	—	—	1	(959)
4,318	51,212	144,913	2	2	132	109,314
\$ 29,020	\$ 8,934	\$ 155,230	\$ 92	\$ 15	\$ 289	\$ 85,234

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Veterans' Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 657	\$ 2,412	\$ 11,061
ADDITIONS			
Revenues	899	3,397	11,134
Transfers From Other Funds	—	—	4,121
Prior Year Revenue Adjustments	—	—	(397)
Other Additions	—	—	—
Total Additions	899	3,397	14,858
DEDUCTIONS			
Appropriation Expenditures			
State Operations	38	2,582	986
Local Assistance	859	—	17,388
Capital Outlay	—	—	—
Total Appropriation Expenditures	897	2,582	18,374
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(100)	(1)	(51)
Total Deductions	797	2,581	18,323
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 759	\$ 3,228	\$ 7,596

Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Vocational Nursing and Psychiatric Technicians Fund		Waste Discharge Permit Fund (0193)	Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)
		Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)			
\$ 3,298	\$ 670	\$ 1,988	\$ 9,492	\$ 22,569	\$ 848	\$ 858
1,809	214	1,686	10,173	99,431	1,432	181
—	—	—	—	—	—	—
(79)	—	—	1	(1,463)	6	—
—	2	—	—	—	—	—
1,730	216	1,686	10,174	97,968	1,438	181
2,118	180	1,949	9,517	101,245	690	214
—	—	—	—	353	—	—
—	—	—	—	—	—	—
2,118	180	1,949	9,517	101,598	690	214
—	—	—	—	—	—	—
(422)	(2)	56	(126)	(1,014)	(7)	2
1,696	178	2,005	9,391	100,584	683	216
\$ 3,332	\$ 708	\$ 1,669	\$ 10,275	\$ 19,953	\$ 1,603	\$ 823

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund <u>Inland Wetlands Conservation Fund (0266)</u>
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 9,275	\$ 71	\$ 1,131
ADDITIONS			
Revenues	14,300	101	3
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	27	—	—
Other Additions	—	—	—
Total Additions	14,327	101	3
DEDUCTIONS			
Appropriation Expenditures			
State Operations	16,950	82	2
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	16,950	82	2
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(637)	21	—
Total Deductions	16,313	103	2
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 7,289	\$ 69	\$ 1,132

Wildlife Restoration Fund (0447)	Wine Safety Fund (0116)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Occupational Safety and Health Education Fund (3030)	Youth Pilot Program Fund (0287)
\$ 8,636	\$ 160	\$ 577	\$ 157,153	\$ 605	\$ 467	\$ 40
998	—	199	212,501	7	908	—
23,031	—	—	—	—	—	—
—	—	—	(9)	—	—	—
—	—	—	—	—	—	—
24,029	—	199	212,492	7	908	—
965	1	70	166,174	17	733	—
—	—	—	—	—	—	40
23,702	—	—	—	—	—	—
24,667	1	70	166,174	17	733	40
—	—	—	—	—	—	—
(66)	—	(12)	(2,360)	(4)	(9)	—
24,601	1	58	163,814	13	724	40
\$ 8,064	\$ 159	\$ 718	\$ 205,831	\$ 599	\$ 651	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Youthful Offender Block Grant Fund (3115)	Total
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 643	\$ 6,650,475
ADDITIONS		
Revenues	—	17,294,446
Transfers From Other Funds	—	31,763,490
Prior Year Revenue Adjustments	—	273,628
Other Additions	—	90,586
Total Additions	—	49,422,150
DEDUCTIONS		
Appropriation Expenditures		
State Operations	2	8,291,549
Local Assistance	—	19,734,494
Capital Outlay	—	152,524
Total Appropriation Expenditures	2	28,178,567
Transfers To Other Funds	—	21,025,967
Adjustments to Prior Year Appropriation Expenditures	—	(277,614)
Total Deductions	2	48,926,920
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 641	\$ 7,145,705

(Concluded)



Nongovernmental Cost Funds

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Bond Funds

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)	California Library Construction and Renovation Fund (0794)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 26	\$ 7	\$ —
Deposits in Surplus Money Investment Fund	128,400	73,925	—
Receivables	—	—	—
Due From Other Funds	1,331	59	—
Due From Other Governments	77	—	—
Commercial Paper Authorized	240,133	218,859	—
Bonds Authorized and Unissued	19,107	—	—
Total Assets	\$ 389,074	\$ 292,850	\$ —
LIABILITIES			
Accounts Payable	\$ 3,854	\$ 2,737	\$ —
Due To Other Funds	1,137	—	—
Due To Other Governments	731	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	5,722	2,737	—
FUND BALANCE			
Deferred Payroll	228	—	—
Reserved for Encumbrances	113,631	77,025	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	127,618	111,907	7
Unreserved-Undesignated	141,875	101,181	(7)
Total Fund Balance (Deficit)	383,352	290,113	—
Total Liabilities and Fund Balance	\$ 389,074	\$ 292,850	\$ —

California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Bond Act Fund (6079)
\$ —	\$ 2	\$ 121	\$ 12	\$ 246	\$ —	\$ 3
—	6,256	3,029	6,385	82,830	2,965	26,252
—	—	—	—	62	—	—
412	15	1	18	40	2	36
—	—	445	40	—	—	—
—	5,040	—	—	247,000	—	103,390
—	—	—	—	1,397,475	—	335,350
\$ 412	\$ 11,313	\$ 3,596	\$ 6,455	\$ 1,727,653	\$ 2,967	\$ 465,031
\$ —	\$ —	\$ —	\$ —	\$ 1,315	\$ —	\$ —
17	42	—	104	77	—	9
—	4,446	—	—	—	—	—
—	—	—	—	—	—	—
17	4,488	—	104	1,392	—	9
17	8	—	14	—	—	11
15,047	2,927	—	—	—	—	87,836
5,605	15,859	7,703	6,677	1,764,578	5,189	—
(20,274)	(11,969)	(4,107)	(340)	(38,317)	(2,222)	377,175
395	6,825	3,596	6,351	1,726,261	2,967	465,022
\$ 412	\$ 11,313	\$ 3,596	\$ 6,455	\$ 1,727,653	\$ 2,967	\$ 465,031

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 92	\$ —
Deposits in Surplus Money Investment Fund	35,775	30,143	83
Receivables	—	—	—
Due From Other Funds	40	20	—
Due From Other Governments	—	—	18
Commercial Paper Authorized	47,445	17,570	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 83,262	\$ 47,825	\$ 101
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	51	—	18
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	51	—	18
FUND BALANCE			
Deferred Payroll	18	—	—
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	52,767	94
Unreserved-Undesignated	83,193	(4,942)	(11)
Total Fund Balance (Deficit)	83,211	47,825	83
Total Liabilities and Fund Balance	\$ 83,262	\$ 47,825	\$ 101

Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
\$ 7	\$ 1	\$ 1	\$ 1	\$ —	\$ 1	\$ 1
1,029,533	1,127	1,030	585	683	4,318	2,599
31,564	—	—	—	—	—	—
2,709	1	—	—	—	1	1
—	—	—	—	—	—	—
655,227	9,765	—	—	540	105	14,720
1,163,425	—	—	—	—	—	—
\$ 2,882,465	\$ 10,894	\$ 1,031	\$ 586	\$ 1,223	\$ 4,425	\$ 17,321
\$ 32,465	\$ 29	\$ —	\$ —	\$ —	\$ —	\$ 93
7,053	—	—	—	—	—	98
—	—	—	—	—	—	—
—	—	—	—	—	—	—
39,518	29	—	—	—	—	191
1,982	—	—	—	—	—	—
680,746	—	99	—	—	1,106	941
1,117,057	5,452	234	14	976	2,842	8,790
1,043,162	5,413	698	572	247	477	7,399
2,842,947	10,865	1,031	586	1,223	4,425	17,130
\$ 2,882,465	\$ 10,894	\$ 1,031	\$ 586	\$ 1,223	\$ 4,425	\$ 17,321

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 4	\$ 11
Deposits in Surplus Money Investment Fund	6,769	8,389	29,221
Receivables	—	—	—
Due From Other Funds	4	—	234
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	64,779
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 6,774	\$ 8,393	\$ 94,245
LIABILITIES			
Accounts Payable	\$ —	\$ 7	\$ 287
Due To Other Funds	—	6	307
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	13	594
FUND BALANCE			
Deferred Payroll	—	—	77
Reserved for Encumbrances	—	209	8,361
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	1,583	2,552
Unreserved-Undesignated	6,774	6,588	82,661
Total Fund Balance (Deficit)	6,774	8,380	93,651
Total Liabilities and Fund Balance	\$ 6,774	\$ 8,393	\$ 94,245

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

California Ports Infrastructure, Security, and Air Quality Improvement Account						
High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Port and Maritime Security Account (6073)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway-Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)
\$ 80	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
297,084	—	—	—	—	—	—
156	—	—	—	—	—	—
5,490	11,458	—	8,387	206,836	4,867	10,004
—	—	—	—	—	—	—
9,244,480	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,547,290	\$ 11,458	\$ —	\$ 8,387	\$ 206,836	\$ 4,867	\$ 10,004
\$ 2,671	\$ 2	\$ 1,453	\$ 405	\$ 47,125	\$ 1	\$ 3,035
10,768	11,456	—	5,294	124,802	2,345	4,469
1,368	—	—	2,688	34,909	2,521	2,500
—	—	—	—	—	—	—
14,807	11,458	1,453	8,387	206,836	4,867	10,004
607	—	—	53	4,939	25	189
347,299	18,698	24,005	902,153	1,406,394	76,489	113,319
4,446,801	134,679	—	734,258	495,196	78,302	109,680
4,737,776	(153,377)	(25,458)	(1,636,464)	(1,906,529)	(154,816)	(223,188)
9,532,483	—	(1,453)	—	—	—	—
\$ 9,547,290	\$ 11,458	\$ —	\$ 8,387	\$ 206,836	\$ 4,867	\$ 10,004

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

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

June 30, 2013

(Amounts in thousands)

	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006 (6065)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 32	\$ —	\$ —
Deposits in Surplus Money Investment Fund	796,099	—	—
Receivables	—	—	—
Due From Other Funds	1,892	1,050	7,132
Due From Other Governments	—	—	—
Commercial Paper Authorized	1,668,070	—	—
Bonds Authorized and Unissued	6,875,220	—	—
Total Assets	\$ 9,341,313	\$ 1,050	\$ 7,132
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	363,389	900	3
Due To Other Governments	—	150	7,129
PMIA Loans Payable	—	—	—
Total Liabilities	363,389	1,050	7,132
FUND BALANCE			
Deferred Payroll	—	18	2
Reserved for Encumbrances	32	6,691	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	59	32,160	—
Unreserved-Undesignated	8,977,833	(38,869)	(2)
Total Fund Balance (Deficit)	8,977,924	—	—
Total Liabilities and Fund Balance	\$ 9,341,313	\$ 1,050	\$ 7,132

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006						Housing and Emergency Shelter Trust Fund of 2006
Public Transportation Modernization, Improvement and Service Enhancement Account (6059)	State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)	Affordable Housing Account (6067)
\$ —	\$ 1	\$ —	\$ —	\$ —	\$ 5	\$ —
—	—	—	—	—	63,354	—
—	—	—	—	—	—	—
2,583	27,249	60,540	126	47,986	76	573,387
—	—	—	—	—	—	—
—	—	—	—	—	125,535	—
—	—	—	—	—	7,000	—
\$ 2,583	\$ 27,250	\$ 60,540	\$ 126	\$ 47,986	\$ 195,970	\$ 573,387
\$ 467	\$ 2,388	\$ 21,956	\$ —	\$ 13,374	\$ —	\$ —
767	9,824	38,584	126	23,220	17,417	116,918
1,349	15,038	—	—	11,392	—	—
—	—	—	—	—	—	—
2,583	27,250	60,540	126	47,986	17,417	116,918
72	56	1,669	27	1,057	—	—
93,725	331,712	462,042	121,016	377,958	86,342	456,469
513,282	419,113	128,970	—	58,332	152,873	142,725
(607,079)	(750,881)	(592,681)	(121,043)	(437,347)	(60,662)	(142,725)
—	—	—	—	—	178,553	456,469
\$ 2,583	\$ 27,250	\$ 60,540	\$ 126	\$ 47,986	\$ 195,970	\$ 573,387

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

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

	Affordable Housing Account (Continued from previous page)		
	Affordable Housing Innovation Fund (6068)	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	Housing and Emergency Shelter Trust Fund of 2006 (6066)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 4
Deposits in Surplus Money Investment Fund	—	—	469,513
Receivables	—	—	—
Due From Other Funds	34,009	44,872	378
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	1,189,790
Bonds Authorized and Unissued	—	—	69,200
Total Assets	\$ 34,009	\$ 44,872	\$ 1,728,885
LIABILITIES			
Accounts Payable	\$ —	\$ 60	\$ —
Due To Other Funds	3	—	1,147,987
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	3	60	1,147,987
FUND BALANCE			
Deferred Payroll	18	46	71
Reserved for Encumbrances	34,006	44,766	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	22,800	—
Unreserved-Undesignated	(18)	(22,800)	580,827
Total Fund Balance (Deficit)	34,006	44,812	580,898
Total Liabilities and Fund Balance	\$ 34,009	\$ 44,872	\$ 1,728,885

			Housing Rehabilitation Loan Fund				
Housing Urban- Suburban-and- Rural Parks Account (6071)	Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	California Earthquake Safety and Housing Rehabilitation Account (0788)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Passenger Rail Bond Fund of 1990 (0756)	
\$ —	\$ —	\$ —	\$ 1	\$ —	\$ —	\$ —	
—	—	—	6,577	118	—	5,894	
—	—	—	—	—	—	—	
18,100	410,242	146,608	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 18,100	\$ 410,242	\$ 146,608	\$ 6,578	\$ 118	\$ —	\$ 5,894	
\$ —	\$ 4,097	\$ —	\$ —	\$ —	\$ —	\$ —	
—	29	2,244	—	—	—	21	
—	1,771	—	—	—	—	—	
—	—	—	—	—	—	—	
—	5,897	2,244	—	—	—	21	
37	144	—	—	—	—	—	
18,100	404,345	144,364	—	—	—	5,811	
—	85,489	83,296	6,655	—	109	761	
(37)	(85,633)	(83,296)	(77)	118	(109)	(699)	
18,100	404,345	144,364	6,578	118	—	5,873	
\$ 18,100	\$ 410,242	\$ 146,608	\$ 6,578	\$ 118	\$ —	\$ 5,894	

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	591	4	1,892
Receivables	—	—	—
Due From Other Funds	—	—	1
Due From Other Governments	—	—	—
Commercial Paper Authorized	307	—	2,165
Bonds Authorized and Unissued	298	—	—
Total Assets	\$ 1,197	\$ 5	\$ 4,060
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 47
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	47
FUND BALANCE			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	738
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	497	89
Unreserved-Undesignated	1,197	(492)	3,186
Total Fund Balance (Deficit)	1,197	5	4,013
Total Liabilities and Fund Balance	\$ 1,197	\$ 5	\$ 4,060

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

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

Roberti Affordable Housing Fund (0714)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1	\$ —
26,028	—	—	—	—	11,886	—
—	—	—	—	—	—	—
—	—	3,763	—	35	7	—
—	—	—	—	28	160	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 26,028	\$ —	\$ 3,763	\$ —	\$ 63	\$ 12,054	\$ —
\$ —	\$ —	\$ —	\$ —	\$ 65	\$ —	\$ —
125	—	3,763	—	28	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
125	—	3,763	—	93	—	—
—	—	—	—	—	—	—
—	10,834	—	—	1,041	—	—
25,901	185,716	—	65	17,457	18,310	2,856
2	(196,550)	—	(65)	(18,528)	(6,256)	(2,856)
25,903	—	—	—	(30)	12,054	—
\$ 26,028	\$ —	\$ 3,763	\$ —	\$ 63	\$ 12,054	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

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

	Clean Water and Water Recycling Account (Continued from previous page)		Delta Improvement Account
	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	44,123	—
Receivables	—	—	—
Due From Other Funds	—	3,808	—
Due From Other Governments	—	85	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ —	\$ 48,017	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ 3,688	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	75	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	3,763	—
FUND BALANCE			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	2,450	27
Reserved for Unencumbered			
Balances of Continuing Appropriations	3,159	60,654	5,580
Unreserved-Undesignated	(3,159)	(18,850)	(5,607)
Total Fund Balance (Deficit)	—	44,254	—
Total Liabilities and Fund Balance	\$ —	\$ 48,017	\$ —

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

Delta Improvement Account					Water Supply Reliability Account (Continued on next page)	
CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)
\$ —	\$ —	\$ 15	\$ —	\$ 13	\$ —	\$ —
—	—	—	—	36,091	—	—
—	—	—	—	—	—	—
—	—	—	—	22	—	—
—	—	—	—	—	—	—
—	—	—	—	89,070	—	—
—	—	—	—	—	—	—
\$ —	\$ —	\$ 15	\$ —	\$ 125,196	\$ —	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	270	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	270	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,660	82,746	55,000	10,000	—	9,562	24,999
(1,660)	(82,746)	(54,985)	(10,000)	124,926	(9,562)	(24,999)
—	—	15	—	124,926	—	—
\$ —	\$ —	\$ 15	\$ —	\$ 125,196	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

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

Water Supply Reliability Account
(Continued from previous page)

	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	270	—	270
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 270	\$ —	\$ 270
LIABILITIES			
Accounts Payable	\$ 270	\$ —	\$ —
Due To Other Funds	—	—	270
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	270	—	270
FUND BALANCE			
Deferred Payroll	—	—	—
Reserved for Encumbrances	3,919	—	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	31,250	26,450	—
Unreserved-Undesignated	(35,169)	(26,450)	—
Total Fund Balance (Deficit)	—	—	—
Total Liabilities and Fund Balance	\$ 270	\$ —	\$ 270

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

Clean Water and Water Recycling Account				Flood Protection Account (Continued on next page)		
Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount (6006)	Flood Protection Account (6002)
\$ —	\$ —	\$ 3,415	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
6	2	—	25	3	—	—
—	—	181	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6	\$ 2	\$ 3,596	\$ 25	\$ 3	\$ —	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
22	1	—	102	4	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
22	1	—	102	4	—	—
6	3	—	26	2	—	—
340	311	—	9	—	—	—
1,508	2,022	1,382	1,903	—	45,000	32,547
(1,870)	(2,335)	2,214	(2,015)	(3)	(45,000)	(32,547)
(16)	1	3,596	(77)	(1)	—	—
\$ 6	\$ 2	\$ 3,596	\$ 25	\$ 3	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

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

Flood Protection Account
(Continued from previous page)

	Flood Protection Corridor Subaccount (6005)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	5	11
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ —	\$ 5	\$ 11
LIABILITIES			
Accounts Payable	\$ 104	\$ 5	\$ 440
Due To Other Funds	—	—	162
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	104	5	602
FUND BALANCE			
Deferred Payroll	—	—	11
Reserved for Encumbrances	8,390	2	4,280
Reserved for Unencumbered			
Balances of Continuing Appropriations	1,000	3,004	3,571
Unreserved-Undesignated	(9,494)	(3,006)	(8,453)
Total Fund Balance (Deficit)	(104)	—	(591)
Total Liabilities and Fund Balance	\$ —	\$ 5	\$ 11

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

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Watershed Protection Account					
	Water Conservation Account (6023)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)
\$ 15	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
226,927	—	—	—	—	—	—
—	—	—	—	—	—	—
140	18	4	—	5	—	12
—	—	—	—	—	—	—
135,844	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 362,926	\$ 18	\$ 4	\$ —	\$ 5	\$ —	\$ 12
\$ 100	\$ —	\$ —	\$ 23	\$ 6	\$ —	\$ 43
3,763	26	13	—	15	—	46
—	—	—	—	42	—	—
—	—	—	—	—	—	—
3,863	26	13	23	63	—	89
—	18	4	—	5	—	12
899	—	2	2,628	2	—	4,410
—	3,740	—	117	—	33,319	2,907
358,164	(3,766)	(15)	(2,768)	(65)	(33,319)	(7,406)
359,063	(8)	(9)	(23)	(58)	—	(77)
\$ 362,926	\$ 18	\$ 4	\$ —	\$ 5	\$ —	\$ 12

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

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

	Water Supply, Reliability, and Infrastructure Account		
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	28	—	61
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 28	\$ —	\$ 61
LIABILITIES			
Accounts Payable	\$ 156	\$ 3,460	\$ 153
Due To Other Funds	43	—	61
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	199	3,460	214
FUND BALANCE			
Deferred Payroll	27	—	—
Reserved for Encumbrances	6,777	83	3,675
Reserved for Unencumbered			
Balances of Continuing Appropriations	31,863	—	—
Unreserved-Undesignated	(38,838)	(3,543)	(3,828)
Total Fund Balance (Deficit)	(171)	(3,460)	(153)
Total Liabilities and Fund Balance	\$ 28	\$ —	\$ 61

Water Supply, Reliability, and Infrastructure Account (6024)	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
\$ —	\$ 22	\$ 10	\$ 2	\$ —	\$ 1	\$ 253
—	734,205	44,318	7,588	469	60,597	—
—	—	—	—	—	—	—
—	22,098	405	6	—	37	—
—	71	—	—	—	1,220	—
—	950,000	42,060	—	—	—	—
—	2,007,710	43,755	—	—	—	—
\$ —	\$ 3,714,106	\$ 130,548	\$ 7,596	\$ 469	\$ 61,855	\$ 253
\$ —	\$ 27,074	\$ 2,192	\$ —	\$ —	\$ —	\$ —
—	10,560	1,393	1,958	—	—	—
—	3,724	—	—	—	—	—
—	—	—	—	—	—	—
—	41,358	3,585	1,958	—	—	—
—	2,645	370	2	—	—	—
—	1,087,601	11,518	3,347	—	—	—
193,612	1,030,038	18,432	12,113	—	62,320	910
(193,612)	1,552,464	96,643	(9,824)	469	(465)	(657)
—	3,672,748	126,963	5,638	469	61,855	253
\$ —	\$ 3,714,106	\$ 130,548	\$ 7,596	\$ 469	\$ 61,855	\$ 253

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	State School Building Lease- Purchase Fund	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
	School Facilities Bond Act of June 1992 (0745)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 8
Deposits in Surplus Money Investment Fund	—	11,211	67,118
Receivables	—	—	—
Due From Other Funds	—	—	37
Due From Other Governments	—	—	1,123
Commercial Paper Authorized	10,280	11,400	61,840
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 10,280	\$ 22,612	\$ 130,126
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	3,762	12,952
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	20,853	114,380
Unreserved-Undesignated	10,280	(2,003)	2,794
Total Fund Balance (Deficit)	10,280	22,612	130,126
Total Liabilities and Fund Balance	\$ 10,280	\$ 22,612	\$ 130,126

State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund (0742)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)
\$ 5	\$ 10	\$ 1	\$ 12	\$ 2	\$ 1	\$ 2
174,645	190,386	1,288	108,329	7,756	2,502	5,179
—	—	—	—	—	—	—
213	1,208	3	—	11	2	4
1,294	91	—	—	—	—	58
253,635	1,200,730	—	17,391	975	64,495	—
—	—	—	—	—	—	13,730
\$ 429,792	\$ 1,392,425	\$ 1,292	\$ 125,732	\$ 8,744	\$ 67,000	\$ 18,973
\$ —	\$ —	\$ —	\$ 17	\$ —	\$ —	\$ —
—	2,512	3	391	—	—	82
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,512	3	408	—	—	82
—	1,006	3	—	6	—	—
151,513	395,162	—	576	—	—	—
277,166	974,829	1,318	80,458	8,097	71,113	712
1,113	18,916	(32)	44,290	641	(4,113)	18,179
429,792	1,389,913	1,289	125,324	8,744	67,000	18,891
\$ 429,792	\$ 1,392,425	\$ 1,292	\$ 125,732	\$ 8,744	\$ 67,000	\$ 18,973

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2013
(Amounts in thousands)

	Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 19	\$ 4,477
Deposits in Surplus Money Investment Fund	3,547	372,002	5,257,618
Receivables	—	—	31,782
Due From Other Funds	2	2,302	1,663,020
Due From Other Governments	—	—	4,891
Commercial Paper Authorized	5,235	249,254	16,947,129
Bonds Authorized and Unissued	—	290,910	12,223,180
Total Assets	\$ 8,786	\$ 914,487	\$ 36,132,097
LIABILITIES			
Accounts Payable	\$ —	\$ 13,071	\$ 188,735
Due To Other Funds	—	912	1,916,010
Due To Other Governments	—	2,403	92,236
PMIA Loans Payable	—	—	—
Total Liabilities	—	16,386	2,196,981
FUND BALANCE			
Deferred Payroll	—	554	16,085
Reserved for Encumbrances	—	268,962	8,449,874
Reserved for Unencumbered			
Balances of Continuing Appropriations	3,376	314,780	14,793,385
Unreserved-Undesignated	5,410	313,805	10,675,772
Total Fund Balance (Deficit)	8,786	898,101	33,935,116
Total Liabilities and Fund Balance	\$ 8,786	\$ 914,487	\$ 36,132,097

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Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)	California Library Construction and Renovation Fund * (0794)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 464,164	\$ 439,807	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	504	321	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	497	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	134	—
Total Additions	1,001	455	—
DEDUCTIONS			
Operating Expenditures and Expenses	84,825	147,853	—
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(3,012)	2,296	—
Total Deductions	81,813	150,149	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 383,352	\$ 290,113	\$ —

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

California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Bond Act Fund (6079)
\$ (580)	\$ 7,598	\$ 3,697	\$ 6,438	\$ 1,940,325	\$ 879	\$ 707,388
—	—	—	—	1	2,090	—
—	21	1,600	528	231	6	407
—	—	—	—	—	—	—
6,970	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(3)	(4)	—	—	—
—	—	7,520	1,534	—	—	—
6,970	21	9,117	2,058	232	2,096	407
6,044	936	9,218	2,145	214,296	8	242,774
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(49)	(142)	—	—	—	—	(1)
5,995	794	9,218	2,145	214,296	8	242,773
\$ 395	\$ 6,825	\$ 3,596	\$ 6,351	\$ 1,726,261	\$ 2,967	\$ 465,022

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 119,799	\$ 100,968	\$ 94
ADDITIONS			
Operating Income	—	—	—
Income From Investments	147	139	119
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	2,131
Total Additions	147	139	2,250
DEDUCTIONS			
Operating Expenditures and Expenses	36,735	53,282	11
Transfers To Other Funds	—	—	2,250
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	36,735	53,282	2,261
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 83,211	\$ 47,825	\$ 83

Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
\$ 3,046,521	\$ 11,184	\$ 1,037	\$ 1,183	\$ 1,221	\$ 5,070	\$ 27,687
1	—	—	—	—	—	—
3,462	4	—	3	1	10	26
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1	2	2
—	—	—	—	—	1	—
3,463	4	—	3	2	13	28
216,331	372	6	562	—	658	10,585
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(9,294)	(49)	—	38	—	—	—
207,037	323	6	600	—	658	10,585
\$ 2,842,947	\$ 10,865	\$ 1,031	\$ 586	\$ 1,223	\$ 4,425	\$ 17,130

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 6,761	\$ 8,801	\$ 109,313
ADDITIONS			
Operating Income	—	—	—
Income From Investments	20	21	106
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	7	—
Other Additions	—	—	3
Total Additions	20	28	109
DEDUCTIONS			
Operating Expenditures and Expenses	7	299	14,523
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	150	1,248
Total Deductions	7	449	15,771
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 6,774	\$ 8,380	\$ 93,651

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

California Ports Infrastructure, Security, and Air Quality Improvement Account						
High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Port and Maritime Security Account (6073)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway- Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)
\$ 9,605,327	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
462	—	—	—	—	—	—
—	—	—	—	—	—	—
9,672	206,842	20,157	97,887	951,003	44,739	74,893
—	—	—	—	—	—	—
—	—	—	—	—	—	—
105	—	—	—	—	—	—
10,239	206,842	20,157	97,887	951,003	44,739	74,893
74,877	88,843	21,616	98,040	952,182	44,756	75,794
9,672	118,019	—	—	—	—	—
—	—	—	—	—	—	—
(1,466)	(20)	(6)	(153)	(1,179)	(17)	(901)
83,083	206,842	21,610	97,887	951,003	44,739	74,893
\$ 9,532,483	\$ —	\$ (1,453)	\$ —	\$ —	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

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

Year Ended June 30, 2013
(Amounts in thousands)

	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006 (6065)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 11,665,294	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	2,854	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	5,108	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	20	—	—
Other Additions	—	—	—
Total Additions	2,874	5,108	—
DEDUCTIONS			
Operating Expenditures and Expenses	2,237	5,209	36
Transfers To Other Funds	2,688,007	—	119
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(101)	(155)
Total Deductions	2,690,244	5,108	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 8,977,924	\$ —	\$ —

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006						Housing and Emergency Shelter Trust Fund of 2006
Public Transportation Modernization, Improvement and Service Enhancement Account (6059)	State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)	Affordable Housing Account (6067)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 185,469	\$ 524,475
—	—	—	—	—	—	—
—	—	—	—	—	202	—
—	—	—	—	—	—	—
780,275	119,875	184,819	115,242	212,432	—	20,046
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
780,275	119,875	184,819	115,242	212,432	202	20,046
780,288	119,881	184,969	119,556	214,188	7,118	88,052
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(13)	(6)	(150)	(4,314)	(1,756)	—	—
780,275	119,875	184,819	115,242	212,432	7,118	88,052
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 178,553	\$ 456,469

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013
(Amounts in thousands)

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

	Affordable Housing Account (Continued from previous page)		
	Affordable Housing Innovation Fund (6068)	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	Housing and Emergency Shelter Trust Fund of 2006 (6066)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 49,367	\$ 58,046	\$ 500,557
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	1,820
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	159	—	78,544
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	159	—	80,364
DEDUCTIONS			
Operating Expenditures and Expenses	15,401	13,215	23
Transfers To Other Funds	—	4,820	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	119	(4,801)	—
Total Deductions	15,520	13,234	23
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 34,006	\$ 44,812	\$ 580,898

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

			Housing Rehabilitation Loan Fund				
Housing Urban- Suburban-and- Rural Parks Account (6071)	Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	California Earthquake Safety and Housing Rehabilitation Account (0788)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 * (0721)	Passenger Rail Bond Fund of 1990 (0756)	
\$ 19,981	\$ 524,336	\$ 235,525	\$ 6,604	\$ 126	\$ —	\$ 5,951	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
745	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
745	—	—	—	—	—	—	
2,672	83,985	33,189	26	8	—	78	
—	36,536	57,972	—	—	—	—	
—	—	—	—	—	—	—	
(46)	(530)	—	—	—	—	—	
2,626	119,991	91,161	26	8	—	78	
\$ 18,100	\$ 404,345	\$ 144,364	\$ 6,578	\$ 118	\$ —	\$ 5,873	

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,201	\$ 12	\$ 4,344
ADDITIONS			
Operating Income	—	—	—
Income From Investments	2	—	7
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2	—	7
DEDUCTIONS			
Operating Expenditures and Expenses	6	7	338
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	6	7	338
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 1,197	\$ 5	\$ 4,013

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

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

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

Roberti Affordable Housing Fund (0714)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount * (0423)	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount * (0418)
\$ 27,352	\$ —	\$ —	\$ —	\$ —	\$ 10,855	\$ —
—	—	—	—	—	—	—
—	—	—	—	114	328	—
—	—	—	—	—	—	—
—	1,357	6,586	—	423	—	—
—	—	—	—	—	—	—
—	—	—	—	(13)	—	—
—	—	—	—	1,609	871	—
—	1,357	6,586	—	2,133	1,199	—
1,449	1,357	—	—	2,163	—	—
—	—	6,586	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,449	1,357	6,586	—	2,163	—	—
\$ 25,903	\$ —	\$ —	\$ —	\$ (30)	\$ 12,054	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013
(Amounts in thousands)

	Safe, Clean, Reliable Water Supply Fund (Continued from previous page)		
	Clean Water and Water Recycling Account (Continued from previous page)		Delta Improvement Account
	State Revolving Fund Loan Subaccount * (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount * (0405)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 42,349	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	763	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	5,744	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	1,687	—
Total Additions	—	8,194	—
DEDUCTIONS			
Operating Expenditures and Expenses	—	7,244	—
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(955)	—
Total Deductions	—	6,289	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ 44,254	\$ —

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

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

Delta Improvement Account					Water Supply Reliability Account (Continued on next page)	
CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount * (0404)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount * (0413)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount * (0445)	Local Projects Subaccount (0543)
\$ —	\$ —	\$ 15	\$ —	\$ 126,296	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	107	—	268
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	777
—	—	—	—	107	—	1,045
—	—	—	—	42	—	—
—	—	—	—	1,435	—	1,045
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,477	—	1,045
\$ —	\$ —	\$ 15	\$ —	\$ 124,926	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013
(Amounts in thousands)

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

	Water Supply Reliability Account (Continued from previous page)		
	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount * (0446)	Water Supply Reliability Account (0444)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	809	—	775
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	809	—	775
DEDUCTIONS			
Operating Expenditures and Expenses	809	—	—
Transfers To Other Funds	—	—	775
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	809	—	775
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ —	\$ —

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

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

Clean Water and Water Recycling Account				Flood Protection Account (Continued on next page)		
Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount * (6006)	Flood Protection Account (6002)
\$ —	\$ —	\$ 3,186	\$ —	\$ 12	\$ —	\$ —
—	—	—	—	—	—	—
—	—	195	—	—	—	—
—	—	—	—	—	—	—
2,090	163	—	525	14	—	1,894
—	—	—	—	—	—	—
—	—	(82)	—	—	—	—
—	—	297	—	—	—	—
2,090	163	410	525	14	—	1,894
2,106	162	—	603	30	—	—
—	—	—	—	—	—	1,894
—	—	—	—	—	—	—
—	—	—	(1)	(3)	—	—
2,106	162	—	602	27	—	1,894
\$ (16)	\$ 1	\$ 3,596	\$ (77)	\$ (1)	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013
(Amounts in thousands)

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

Flood Protection Account
(Continued from previous page)

	Flood Protection Corridor Subaccount (6005)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ (86)	\$ —	\$ (365)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	1,046	43	791
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,046	43	791
DEDUCTIONS			
Operating Expenditures and Expenses	1,126	43	1,017
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(62)	—	—
Total Deductions	1,064	43	1,017
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ (104)	\$ —	\$ (591)

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

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Watershed Protection Account					
	Water Conservation Account (6023)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)
\$ 370,700	\$ (1)	\$ —	\$ (112)	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
689	759	—	—	—	—	—
—	—	—	—	—	—	—
—	—	95	52	158	602	297
—	—	—	—	—	—	—
—	2,480	—	—	—	—	—
689	3,239	95	52	158	602	297
521	56	104	48	219	—	374
11,805	3,190	—	—	—	602	—
—	—	—	—	—	—	—
—	—	—	(85)	(3)	—	—
12,326	3,246	104	(37)	216	602	374
\$ 359,063	\$ (8)	\$ (9)	\$ (23)	\$ (58)	\$ —	\$ (77)

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013
(Amounts in thousands)

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

	Water Supply, Reliability, and Infrastructure Account		
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ (131)	\$ (3,224)	\$ (592)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	2,101	2,137	1,989
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,101	2,137	1,989
DEDUCTIONS			
Operating Expenditures and Expenses	2,264	2,373	1,551
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(123)	—	(1)
Total Deductions	2,141	2,373	1,550
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ (171)	\$ (3,460)	\$ (153)

Water Supply, Reliability, and Infrastructure Account (6024)	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
\$ —	\$ 3,984,227	\$ 144,199	\$ 6,444	\$ 477	\$ 59,874	\$ 266
—	—	—	—	—	—	—
—	2,773	157	23	—	687	—
—	—	—	—	—	—	—
6,226	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(17)	3	—	—	—
—	—	—	—	—	1,835	—
6,226	2,773	140	26	—	2,522	—
—	326,538	16,752	832	8	248	13
6,226	6,970	—	—	—	293	—
—	—	—	—	—	—	—
—	(19,256)	624	—	—	—	—
6,226	314,252	17,376	832	8	541	13
\$ —	\$ 3,672,748	\$ 126,963	\$ 5,638	\$ 469	\$ 61,855	\$ 253

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	State School Building Lease- Purchase Fund	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 10,280	\$ 26,651	\$ 188,437
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	397	420
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	47	278
Other Additions	—	—	8
Total Additions	—	444	706
DEDUCTIONS			
Operating Expenditures and Expenses	—	4,483	59,017
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	4,483	59,017
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 10,280	\$ 22,612	\$ 130,126

State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund (0742)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)
\$ 850,410	\$ 2,202,076	\$ 1,339	\$ 166,308	\$ 9,278	\$ 67,213	\$ 18,994
—	—	—	—	—	—	—
1,389	1,251	—	287	24	7	490
—	—	—	—	—	—	—
—	—	—	—	—	—	—
902	1,191	—	119	—	—	(14)
203	414	—	15	—	—	5,705
2,494	2,856	—	421	24	7	6,181
423,112	814,826	50	33,196	558	220	6,174
—	—	—	—	—	—	110
—	—	—	—	—	—	—
—	193	—	8,209	—	—	—
423,112	815,019	50	41,405	558	220	6,284
\$ 429,792	\$ 1,389,913	\$ 1,289	\$ 125,324	\$ 8,744	\$ 67,000	\$ 18,891

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 8,782	\$ 1,027,406	\$ 39,744,885
ADDITIONS			
Operating Income	—	11	2,103
Income From Investments	206	1,352	25,709
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	5,338	2,971,160
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	2,439
Other Additions	1,692	—	29,021
Total Additions	1,898	6,701	3,030,432
DEDUCTIONS			
Operating Expenditures and Expenses	1,894	116,318	5,897,960
Transfers To Other Funds	—	—	2,958,326
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	19,688	(16,085)
Total Deductions	1,894	136,006	8,840,201
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 8,786	\$ 898,101	\$ 33,935,116

(Concluded)



**Trust and
Agency
Funds –
Federal**

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2013

(Amounts in thousands)

	Administration Account (0625)	California Health Trust Fund (3175)	Consolidated Work Program Fund (0869)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 141	\$ 225	\$ 21,593
Deposits in Surplus Money Investment Fund	—	8,965	—
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	9	—
Due From Other Funds	1,231	130,510	318,822
Due From Other Governments	—	—	—
Prepaid Expenses	—	1	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	996
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	(996)
Other Assets	—	—	—
Total Assets	\$ 1,372	\$ 139,710	\$ 340,415
LIABILITIES			
Accounts Payable	\$ 669	\$ 73,429	\$ 331,554
Due To Other Funds	702	62,956	7,459
Due To Other Governments	1	2,030	—
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,372	138,415	339,013
FUND BALANCE			
Deferred Payroll	180	1,295	1,145
Unreserved-Undesignated	(180)	—	257
Total Fund Balance (Deficit)	—	1,295	1,402
Total Liabilities and Fund Balance	\$ 1,372	\$ 139,710	\$ 340,415

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

Demonstration Disproportionate Share Hospital Fund * (7502)	Federal Temporary High Risk Health Insurance Fund (8500)	Federal Trust Fund				
		Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund * (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)
\$ —	\$ 15,361	\$ 170,062	\$ 2	\$ —	\$ 1	\$ 87
—	—	—	10,760	—	39	—
—	—	—	—	—	—	—
—	217	727	—	—	—	—
—	158	486,001	7	—	—	—
—	14,594	13,113,284	—	—	—	—
—	—	96,943	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 30,330	\$ 13,867,017	\$ 10,769	\$ —	\$ 40	\$ 87
\$ —	\$ 28,587	\$ 6,887,731	\$ —	\$ —	\$ —	\$ —
—	465	2,812,347	—	—	—	—
—	—	4,090,834	—	—	—	—
—	879	75,654	—	—	—	—
—	—	—	—	—	—	—
—	2	451	—	—	—	—
—	29,933	13,867,017	—	—	—	—
—	157	99,363	—	—	—	—
—	240	(99,363)	10,769	—	40	87
—	397	—	10,769	—	40	87
\$ —	\$ 30,330	\$ 13,867,017	\$ 10,769	\$ —	\$ 40	\$ 87

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2013
(Amounts in thousands)

	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)	Safe Drinking Water State Revolving Fund <hr/> Public Water System Fund (7500)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 222	\$ —	\$ 83
Deposits in Surplus Money Investment Fund	—	2,099	—
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	17	—
Due From Other Funds	10	1	2,031
Due From Other Governments	8,376	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,608	\$ 2,117	\$ 2,114
LIABILITIES			
Accounts Payable	\$ 994	\$ —	\$ 715
Due To Other Funds	394	—	1,210
Due To Other Governments	7,210	—	189
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	8,598	—	2,114
FUND BALANCE			
Deferred Payroll	10	—	372
Unreserved-Undesignated	—	2,117	(372)
Total Fund Balance (Deficit)	10	2,117	—
Total Liabilities and Fund Balance	\$ 8,608	\$ 2,117	\$ 2,114

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

Small System Technical Assistance Account (0628)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund *	United States Forest Reserve Fund *	United States Grazing Fees Fund *
(0628)	(0863)	(0870)	(0871)	(0874)	(0878)	(0882)
\$ —	\$ 296	\$ 5,290	\$ 227,503	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	39,963	—	—	—
—	—	9,901	944,792	—	—	—
1,447	—	132,480	80,712	—	—	—
—	—	505	36,302	—	—	—
—	—	5,411	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	102,657	2,093	—	—	—
—	—	6,856	145,466	—	—	—
—	—	(109,513)	(147,558)	—	—	—
—	—	—	—	—	—	—
\$ 1,447	\$ 296	\$ 153,587	\$ 1,329,273	\$ —	\$ —	\$ —
\$ 1,266	\$ —	\$ 76,613	\$ —	\$ —	\$ —	\$ —
181	—	34,660	144,992	—	—	—
—	—	—	137	—	—	—
—	—	—	—	—	—	—
—	—	7,863	—	—	—	—
—	—	283	33,863	—	—	—
1,447	—	119,419	178,992	—	—	—
82	—	33,229	—	—	—	—
(82)	296	939	1,150,281	—	—	—
—	296	34,168	1,150,281	—	—	—
\$ 1,447	\$ 296	\$ 153,587	\$ 1,329,273	\$ —	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2013

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 61	\$ 440,927
Deposits in Surplus Money Investment Fund	—	21,863
Amount on Deposit with U.S. Treasury	—	39,963
Receivables	—	955,663
Due From Other Funds	1,105	1,154,515
Due From Other Governments	—	13,173,061
Prepaid Expenses	—	102,355
Advances and Loans Receivable	—	—
Interfund Loans Receivable	—	—
Tangible Assets	—	105,746
Intangible Assets	—	152,322
Investment in Capital Assets	—	(258,067)
Other Assets	—	—
Total Assets	\$ 1,166	\$ 15,888,348
LIABILITIES		
Accounts Payable	\$ 908	\$ 7,402,466
Due To Other Funds	60	3,065,426
Due To Other Governments	198	4,100,599
Advance Collections	—	76,533
Advances From Other Funds	—	7,863
Other Liabilities	—	34,599
Total Liabilities	1,166	14,687,486
FUND BALANCE		
Deferred Payroll	41	135,874
Unreserved-Undesignated	(41)	1,064,988
Total Fund Balance (Deficit)	—	1,200,862
Total Liabilities and Fund Balance	\$ 1,166	\$ 15,888,348

(Concluded)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Administration Account (0625)	California Health Trust Fund (3175)	Consolidated Work Program Fund (0869)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 322	\$ 2,097
ADDITIONS			
Operating Income	—	16	—
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	4,484	225,031	407,657
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	4,484	225,047	407,657
DEDUCTIONS			
Operating Expenditures and Expenses	4,484	224,074	419,354
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(11,002)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	4,484	224,074	408,352
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ 1,295	\$ 1,402

Demonstration Disproportionate Share Hospital Fund (7502)	Federal Temporary High Risk Health Insurance Fund (8500)	Federal Trust Fund					Lake Tahoe Assistance Fund (0864)
		Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund (7503)	Katz Schoolbus Fund (0854)		
\$ —	\$ 125	\$ —	\$ 10,737	\$ —	\$ 40	\$ 87	
—	496,831	—	32	—	—	—	
—	—	55,499,998	—	—	—	—	
—	—	—	—	—	—	—	
486,166	10,764	12,583,101	—	1,088,016	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
486,166	507,595	68,083,099	32	1,088,016	—	—	
486,166	507,323	52,780,080	—	1,088,016	—	—	
—	—	15,280,391	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	22,628	—	—	—	—	
486,166	507,323	68,083,099	—	1,088,016	—	—	
\$ —	\$ 397	\$ —	\$ 10,769	\$ —	\$ 40	\$ 87	

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)	Safe Drinking Water State Revolving Fund Public Water System Fund (7500)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 2,086	\$ —
ADDITIONS			
Operating Income	2,774	8	—
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	—	6,563
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	23	—
Total Additions	2,774	31	6,563
DEDUCTIONS			
Operating Expenditures and Expenses	2,764	—	6,563
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	2,764	—	6,563
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 10	\$ 2,117	\$ —

Small System Technical Assistance Account (0628)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)	United States Grazing Fees Fund (0882)
\$ —	\$ 296	\$ 38,145	\$ 1,074,268	\$ —	\$ —	\$ —
—	—	8,296	6,854,784	181	35,777	61
—	—	—	—	—	—	—
—	—	—	(129)	—	—	—
1,827	—	640,272	17,998,780	—	—	—
—	—	(129)	(60,022)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,827	—	648,439	24,793,413	181	35,777	61
1,827	—	652,510	12,221,367	181	35,777	61
—	—	—	12,495,848	—	—	—
—	—	(94)	185	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,827	—	652,416	24,717,400	181	35,777	61
\$ —	\$ 296	\$ 34,168	\$ 1,150,281	\$ —	\$ —	\$ —

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 1,128,203
ADDITIONS		
Operating Income	—	7,398,760
Receipts From Federal Government	—	55,499,998
Income From Investments	—	(129)
Transfers From Other Funds	1,454	33,454,115
Prior Year Revenue Adjustments	—	(60,151)
Prior Year Surplus Adjustments	—	—
Other Additions	—	23
Total Additions	1,454	96,292,616
DEDUCTIONS		
Operating Expenditures and Expenses	1,454	68,432,001
Transfers To Other Funds	—	27,776,239
Adjustments to Prior Year Appropriation Expenditures	—	(10,911)
Prior Year Surplus Adjustments	—	—
Other Deductions	—	22,628
Total Deductions	1,454	96,219,957
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ 1,200,862

(Concluded)



**Public Service
Enterprise
Funds**

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 36,766	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	2,919	1,238,133	54,970	24,580
Receivables	7	54,027	—	—
Due From Other Funds	59	2,911	259	15
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	455	—	—
Inventory	—	—	—	—
Investments	—	648,850	—	—
Advances and Loans Receivable	—	4,786,176	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	962	—	—
Intangible Assets	79	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	275,000	—	—
Provision for Unissued Authorized Securities	—	(275,000)	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	144,442	—	—
Total Assets	\$ 3,066	\$ 6,912,722	\$ 55,229	\$ 24,596
LIABILITIES				
Accounts Payable	\$ 32	\$ 221,585	\$ 1	\$ —
Benefits Payable	—	—	—	—
Due To Other Funds	4	16,907	—	—
Due To Other Governments	—	10,955	7,880	—
Accrued Interest Payable	—	70,691	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	22,599	—	—
Deposits	—	244,241	2	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	81,058	—	—
Bonds Payable	—	4,818,913	—	—
Other Liabilities	18	4,414	—	—
Total Liabilities	54	5,491,363	7,883	—
FUND BALANCE				
Deferred Payroll	46	2,016	174	—
Unreserved-Undesignated	2,966	1,419,343	47,172	24,596
Total Fund Balance (Deficit)	3,012	1,421,359	47,346	24,596
Total Liabilities and Fund Balance	\$ 3,066	\$ 6,912,722	\$ 55,229	\$ 24,596

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

California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care Facilities Revolving Fund (0620)	Chrome Plating Pollution Prevention Fund * (9329)	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)
\$ —	\$ 5,397	\$ 82	\$ 11,590	\$ 17,932	\$ —	\$ 211
278	214,157	168,289	240,977	—	—	6,022
1	104,989	18,881	8,546	450	—	—
5	17,138	1,631	173	—	—	4
—	5,720	128	—	2,414	—	—
—	—	—	—	—	—	—
—	5,105	—	2,114	—	—	—
—	—	339,545	68,932	—	—	—
—	15,426	42,940	—	—	—	—
—	—	—	—	—	—	—
—	771,124	2,425,120	—	5,987	—	—
—	118,891	12,830	—	—	—	—
—	—	—	—	(5,987)	—	—
—	—	—	—	—	—	—
—	167,600	—	—	—	—	—
—	(167,600)	—	—	—	—	—
—	—	—	2,399,548	—	—	—
—	811,495	(166,174)	141,831	—	—	—
\$ 284	\$ 2,069,442	\$ 2,843,272	\$ 2,873,711	\$ 20,796	\$ —	\$ 6,237
\$ 8	\$ 49,205	\$ 31,939	\$ 220	\$ 3,572	\$ —	\$ —
—	—	—	—	—	—	—
46	31,249	25,864	362	1,737	—	—
—	52	5	—	7,150	—	275
—	3,215	572	9,953	—	—	—
—	—	—	—	—	—	—
—	168,423	159,867	84,050	—	—	—
—	3	—	—	—	—	—
—	14,896	—	—	—	—	—
—	—	—	—	—	—	—
—	302,920	1,156	2,517,922	—	—	—
—	44,019	—	—	—	—	—
54	613,982	219,403	2,612,507	12,459	—	275
—	17,003	1,586	—	—	—	—
230	1,438,457	2,622,283	261,204	8,337	—	5,962
230	1,455,460	2,623,869	261,204	8,337	—	5,962
\$ 284	\$ 2,069,442	\$ 2,843,272	\$ 2,873,711	\$ 20,796	\$ —	\$ 6,237

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 60,530	\$ 317,074	\$ 1	\$ 3
Deposits in Surplus Money Investment Fund	12,731	1,398,542	16,620	48,320
Receivables	311,556	5,142,827	—	8,293
Due From Other Funds	31,421	1,251	10	604
Due From Other Governments	88,637	—	—	—
Prepaid Expenses	—	2,531	—	—
Inventory	—	—	—	—
Investments	18,427,194	—	—	—
Advances and Loans Receivable	—	—	24,307	550
Interfund Loans Receivable	—	—	—	—
Tangible Assets	354,114	—	—	738
Intangible Assets	1,704	—	—	—
Investment in Capital Assets	—	—	—	(738)
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 19,287,887	\$ 6,862,225	\$ 40,938	\$ 57,770
LIABILITIES				
Accounts Payable	\$ 197,072	\$ 7,616	\$ —	\$ 41,833
Benefits Payable	11,809,853	—	—	—
Due To Other Funds	—	897	—	497
Due To Other Governments	8,695	—	—	—
Accrued Interest Payable	—	52,331	498	—
Dividends Payable	106,184	—	—	—
Advance Collections	107,123	—	—	—
Deposits	123,096	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	6,647,324	28,316	—
Other Liabilities	684,284	11,679	—	1,202
Total Liabilities	13,036,307	6,719,847	28,814	43,532
FUND BALANCE				
Deferred Payroll	31,421	296	—	578
Unreserved-Undesignated	6,220,159	142,082	12,124	13,660
Total Fund Balance (Deficit)	6,251,580	142,378	12,124	14,238
Total Liabilities and Fund Balance	\$ 19,287,887	\$ 6,862,225	\$ 40,938	\$ 57,770

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

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)	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Pooled Self- Insurance Fund (8062)
\$ —	\$ 170	\$ 3	\$ 1	\$ 8	\$ 2	\$ 1
—	88,446	168,822	10,526	32,039	7,183	27,348
—	371	—	—	5	—	10
—	8,446	245	6	192	4	17
—	14,124	—	—	—	—	—
—	73	—	—	—	—	—
—	—	—	—	—	—	—
—	—	61,637	26,593	—	87,323	—
—	—	—	—	—	—	—
—	1,282	830	—	—	—	—
—	5	181	—	—	—	—
—	(1,286)	—	—	—	—	—
—	400	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	213	—
\$ —	\$ 112,031	\$ 231,718	\$ 37,126	\$ 32,244	\$ 94,725	\$ 27,376
\$ —	\$ 3,739	\$ 109	\$ —	\$ 4,109	\$ —	\$ 186
—	—	—	—	—	—	—
—	1,429	225	—	3	—	2,319
—	88,962	—	—	—	—	—
—	—	—	370	—	1,078	—
—	—	—	—	—	—	—
—	10	2	—	—	—	—
—	400	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	24,871
—	—	—	—	—	—	—
—	—	—	27,248	—	85,787	—
—	2	75,360	—	—	—	—
—	94,542	75,696	27,618	4,112	86,865	27,376
—	583	143	—	25	—	—
—	16,906	155,879	9,508	28,107	7,860	—
—	17,489	156,022	9,508	28,132	7,860	—
\$ —	\$ 112,031	\$ 231,718	\$ 37,126	\$ 32,244	\$ 94,725	\$ 27,376

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)	Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 34,600	\$ —
Deposits in Surplus Money Investment Fund	20,412	968	215,203	9,438
Receivables	298	—	50	—
Due From Other Funds	19	1	172,879	6
Due From Other Governments	—	—	13,818	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	8,865	—	—	—
Advances and Loans Receivable	22,403	6,638	327	27,007
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	17	—	—
Total Assets	\$ 51,999	\$ 7,625	\$ 436,877	\$ 36,451
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 25,849	\$ —
Benefits Payable	—	—	—	—
Due To Other Funds	—	—	—	—
Due To Other Governments	—	—	380,467	—
Accrued Interest Payable	106	99	—	140
Dividends Payable	—	—	—	—
Advance Collections	—	—	1,566	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	19,705	7,409	—	30,564
Other Liabilities	—	—	—	—
Total Liabilities	19,811	7,508	407,882	30,704
FUND BALANCE				
Deferred Payroll	—	—	—	—
Unreserved-Undesignated	32,188	117	28,995	5,747
Total Fund Balance (Deficit)	32,188	117	28,995	5,747
Total Liabilities and Fund Balance	\$ 51,999	\$ 7,625	\$ 436,877	\$ 36,451

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

San Francisco State Building Fund (0538)	Small Craft Harbor and Improvement Funds		State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, 0583)	Subsequent Injuries Benefits Trust Fund (0016)
	Small Craft Harbor Bond Fund * (0559)	Small Craft Harbor Improvement Fund * (0560)				
\$ —	\$ —	\$ —	\$ 8,346	\$ 10,466	\$ 30	\$ 1,666
17,014	—	—	—	332,458	141,931	—
—	—	—	—	362,744	9	—
11	—	—	900	4,257	36	15,264
—	—	—	37	—	—	—
—	—	—	1	5,768	—	—
—	—	—	—	7,863	—	—
—	—	—	—	962,214	84,084	—
157,270	—	—	—	—	—	—
—	—	—	—	—	9,448	—
—	—	—	—	82,146	2,729,934	—
—	—	—	—	106	34	—
—	—	—	—	—	(2,729,969)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
588	—	—	—	19,413	—	—
\$ 174,883	\$ —	\$ —	\$ 9,284	\$ 1,787,435	\$ 235,537	\$ 16,930
\$ —	\$ —	\$ —	\$ 211	\$ 1,262,734	\$ 6,198	\$ 5
—	—	—	—	—	—	—
—	—	—	44	388,027	4,172	—
—	—	—	110	—	—	—
720	—	—	—	—	29,764	—
—	—	—	—	—	—	—
—	—	—	—	3,141	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
151,787	—	—	—	—	—	—
—	—	—	—	129,554	476	—
152,507	—	—	365	1,783,456	40,610	5
—	—	—	167	3,979	—	—
22,376	—	—	8,752	—	194,927	16,925
22,376	—	—	8,919	3,979	194,927	16,925
\$ 174,883	\$ —	\$ —	\$ 9,284	\$ 1,787,435	\$ 235,537	\$ 16,930

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers' Fund Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 461	\$ 38,884	\$ 33,833	\$ 1
Deposits in Surplus Money Investment Fund	—	2,269,511	—	15,741
Receivables	—	215,525	13,680	—
Due From Other Funds	36	37,730	440	10
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	5,223	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	7,376	—	—
Intangible Assets	—	30,361	—	—
Investment in Capital Assets	—	(37,737)	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 497	\$ 2,566,873	\$ 47,953	\$ 15,752
LIABILITIES				
Accounts Payable	\$ 4	\$ —	\$ 720	\$ —
Benefits Payable	—	—	—	—
Due To Other Funds	21	16,198	698	10
Due To Other Governments	3	—	—	—
Accrued Interest Payable	—	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	15,742
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	6	23,355	—	—
Total Liabilities	34	39,553	1,418	15,752
FUND BALANCE				
Deferred Payroll	—	11,209	—	—
Unreserved-Undesignated	463	2,516,111	46,535	—
Total Fund Balance (Deficit)	463	2,527,320	46,535	—
Total Liabilities and Fund Balance	\$ 497	\$ 2,566,873	\$ 47,953	\$ 15,752

Veterans' Farm and Home Building Fund of 1943 (0592)	Total
\$ 31,351	\$ 609,415
132,158	6,915,736
6,322	6,248,591
2,993	298,973
—	124,878
340	9,168
—	15,082
7,850	20,547,534
957,936	6,221,756
—	9,448
863	6,380,476
—	164,191
—	(2,775,717)
—	400
—	—
2,218,285	2,660,885
(2,218,285)	(2,660,885)
—	2,399,548
23,297	975,122
\$ 1,163,110	\$ 48,144,601
\$ 2,342	\$ 1,859,289
—	11,809,853
173	490,882
—	504,554
3,511	173,048
—	106,184
—	546,781
7,500	375,242
—	14,896
—	40,613
—	81,058
1,004,312	15,643,363
1,844	976,213
1,019,682	32,621,976
563	69,789
142,865	15,452,836
143,428	15,522,625
\$ 1,163,110	\$ 48,144,601

(Concluded)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,705	\$ 1,443,378	\$ 33,135	\$ 24,524
ADDITIONS				
Operating Income	785	70,655	2,517	72
Receipts From Federal Government	—	—	—	—
Income From Investments	—	262,066	—	—
Transfers From Other Funds	1,398	38,624	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	8,448	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	27,903	—
Total Additions	2,183	379,793	30,420	72
DEDUCTIONS				
Operating Expenditures and Expenses	876	230,144	3,117	—
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	—	—	—
Interest on Bonded Debt	—	171,668	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	13,092	—
Total Deductions	876	401,812	16,209	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 3,012	\$ 1,421,359	\$ 47,346	\$ 24,596

California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care Facilities Revolving Fund (0620)	Chrome Plating Pollution Prevention Fund (9329)	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)
\$ 136	\$ 1,386,085	\$ 2,180,560	\$ 250,449	\$ 11,141	\$ 34	\$ 726
267	842,421	702,793	294,418	—	—	369
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	658	2,967,439	205,861	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	98,993	—	—	—	—	—
—	2,419	202	—	2,403	—	5,142
267	944,491	3,670,434	500,279	2,403	—	5,511
173	579,274	294,206	382,888	4,717	—	275
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	9,601	3,049,034	106,636	—	34	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(116,115)	—	—	—	—
—	286,241	—	—	—	—	—
—	—	—	—	490	—	—
173	875,116	3,227,125	489,524	5,207	34	275
\$ 230	\$ 1,455,460	\$ 2,623,869	\$ 261,204	\$ 8,337	\$ —	\$ 5,962

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 5,930,156	\$ (226,754)	\$ 12,472	\$ —
ADDITIONS				
Operating Income	891,034	507,192	1,709	52,889
Receipts From Federal Government	—	—	—	—
Income From Investments	757,639	—	—	113
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	(12,772)	—	—	7,189
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1,635,901	507,192	1,709	60,191
DEDUCTIONS				
Operating Expenditures and Expenses	1,314,477	364,376	1,967	51,323
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	—	—	—
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(226,316)	90	(5,370)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	1,314,477	138,060	2,057	45,953
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 6,251,580	\$ 142,378	\$ 12,124	\$ 14,238

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)	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Pooled Self- Insurance Fund (8062)
\$ 126	\$ 80,276	\$ 130,977	\$ 10,524	\$ 20,367	\$ 8,360	\$ —
42	38,565	17,434	648	2,002	3,979	6,363
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	8,071	—	—	873	—	—
42	46,636	17,434	648	2,875	3,979	6,363
10	21,391	(7,611)	1,664	(5,643)	4,266	6,109
—	—	—	—	—	—	—
—	—	—	—	—	—	—
158	68,048	—	—	—	—	254
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(256)	—	—	—	213	—
—	—	—	—	—	—	—
—	20,240	—	—	753	—	—
168	109,423	(7,611)	1,664	(4,890)	4,479	6,363
\$ —	\$ 17,489	\$ 156,022	\$ 9,508	\$ 28,132	\$ 7,860	\$ —

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)	Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 32,713	\$ 92	\$ 190,068	\$ 5,942
ADDITIONS				
Operating Income	6,269	503	14,606	1,916
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	53,772	—
Total Additions	6,269	503	68,378	1,916
DEDUCTIONS				
Operating Expenditures and Expenses	6,568	431	84,105	1,891
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	202	—	—	—
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	24	47	(5)	220
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	145,351	—
Total Deductions	6,794	478	229,451	2,111
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 32,188	\$ 117	\$ 28,995	\$ 5,747

San Francisco State Building Fund (0538)	Small Craft Harbor and Improvement Funds		State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, 0583)	Subsequent Injuries Benefits Trust Fund (0016)
	Small Craft Harbor Bond Fund (0559)	Small Craft Harbor Improvement Fund (0560)				
\$ 25,591	\$ 2,923	\$ 202	\$ 7,227	\$ —	\$ 374,785	\$ 11,532
7,788	(3)	—	2,542	4,447,143	5,806	31,756
—	—	—	—	—	—	—
—	—	—	—	—	591	—
—	—	—	—	—	280,940	—
—	—	—	—	—	—	—
—	—	—	—	—	22	—
—	—	—	—	—	—	—
—	—	—	—	—	530,019	—
<u>7,788</u>	<u>(3)</u>	<u>—</u>	<u>2,542</u>	<u>4,447,143</u>	<u>817,378</u>	<u>31,756</u>
10,478	—	—	804	3,174,236	161,270	26,363
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,920	202	46	1,268,928	50,378	—
—	—	—	—	—	196,305	—
—	—	—	—	—	576,033	—
525	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	13,250	—
<u>11,003</u>	<u>2,920</u>	<u>202</u>	<u>850</u>	<u>4,443,164</u>	<u>997,236</u>	<u>26,363</u>
<u>\$ 22,376</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 8,919</u>	<u>\$ 3,979</u>	<u>\$ 194,927</u>	<u>\$ 16,925</u>

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers' Fund Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 191	\$ 2,528,907	\$ 27,297	\$ —
ADDITIONS				
Operating Income	475	5,410,509	57,804	175
Receipts From Federal Government	—	—	—	—
Income From Investments	—	6,185	—	—
Transfers From Other Funds	—	159	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	16,534	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	475	5,433,387	57,804	175
DEDUCTIONS				
Operating Expenditures and Expenses	203	5,128,656	38,566	—
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	308,391	—	175
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(2,073)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	203	5,434,974	38,566	175
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 463	\$ 2,527,320	\$ 46,535	\$ —

Veterans' Farm and Home Building Fund of 1943 (0592)	Total
\$ 156,507	\$ 14,662,354
49,339	13,472,782
—	—
—	1,026,594
(1,912)	3,493,167
—	—
(7,561)	11,860
—	98,993
—	630,804
39,866	18,734,200
55,277	11,936,847
—	—
—	—
(2,332)	4,862,675
—	367,973
—	576,033
—	(349,016)
—	286,241
—	193,176
52,945	17,873,929
\$ 143,428	\$ 15,522,625

(Concluded)

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Working Capital and Revolving Funds

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy-Down Fund (9727)	Central Service Cost Recovery Fund (9740)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 256,789	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	2,666	101	44,114
Receivables	24	—	—	—
Due From Other Funds	26,913	2	—	4,043
Due From Other Governments	—	—	—	—
Prepaid Expenses	10,408	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	2,298,864	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 2,592,998	\$ 2,668	\$ 102	\$ 48,157
LIABILITIES				
Accounts Payable	\$ 11,798	\$ —	\$ —	\$ 1,209
Due To Other Funds	5,337	—	—	10,925
Due To Other Governments	—	—	—	21
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	2,577,209	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	1,657	—	—	—
Total Liabilities	2,596,001	—	—	12,155
FUND BALANCE				
Deferred Payroll	1,900	—	—	3,709
Contributed Capital	—	—	—	—
Unreserved-Undesignated	(4,903)	2,668	102	32,293
Total Fund Balance (Deficit)	(3,003)	2,668	102	36,002
Total Liabilities and Fund Balance	\$ 2,592,998	\$ 2,668	\$ 102	\$ 48,157

Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)	Energy Efficient State Property Revolving Fund (9741)	FI\$Cal Internal Services Fund (9737)
\$ 4,436	\$ —	\$ 1	\$ 2	\$ 291	\$ —	\$ 7,576
—	—	186,089	3,520	1,352	11,535	—
—	16	—	—	39	—	12
—	44,105	19,977	20	218	7	24,431
357	—	—	—	563	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	6,708	931	—	1,052
—	—	—	—	—	—	29,598
—	—	—	(6,708)	—	—	(30,650)
—	—	—	—	—	—	—
\$ 4,793	\$ 44,121	\$ 206,067	\$ 3,542	\$ 3,394	\$ 11,542	\$ 32,020
\$ 4,100	\$ 1,689	\$ 33,770	\$ 62	\$ 155	\$ —	\$ 19,682
—	42,432	152	29	888	11	10,412
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	4,758	—	10	—	—
4,100	44,121	38,680	91	1,053	11	30,094
—	—	—	—	196	—	1,070
—	—	—	—	—	—	—
693	—	167,387	3,451	2,145	11,531	856
693	—	167,387	3,451	2,341	11,531	1,926
\$ 4,793	\$ 44,121	\$ 206,067	\$ 3,542	\$ 3,394	\$ 11,542	\$ 32,020

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Office of Systems Integration Fund (9732)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 74	\$ 1	\$ 1	\$ 25,084
Deposits in Surplus Money Investment Fund	—	33,803	51,985	—
Receivables	—	—	295	2
Due From Other Funds	670	18,027	20,250	364,982
Due From Other Governments	—	—	65	—
Prepaid Expenses	—	—	—	304
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 744	\$ 51,831	\$ 72,596	\$ 390,372
LIABILITIES				
Accounts Payable	\$ 400	\$ 2,433	\$ 7,574	\$ 118,639
Due To Other Funds	269	—	3,198	270,365
Due To Other Governments	—	—	29	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	669	2,433	10,801	389,004
FUND BALANCE				
Deferred Payroll	—	—	7,745	1,368
Contributed Capital	—	—	—	—
Unreserved-Undesignated	75	49,398	54,050	—
Total Fund Balance (Deficit)	75	49,398	61,795	1,368
Total Liabilities and Fund Balance	\$ 744	\$ 51,831	\$ 72,596	\$ 390,372

Old Age and Survivors Insurance Revolving Fund (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Public Buildings Construction Fund		Public School District Organization Revolving Fund (0661)
		Inmate and Ward Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)	Public Buildings Construction Fund Subaccount (0668)	
\$ 4,803	\$ —	\$ 102,645	\$ 2,671	\$ 168	\$ 11	\$ 402
—	6,659	—	64,041	2,109,810	891,315	—
—	—	—	997	607	—	—
—	4	—	13,633	1,650	538	—
—	—	—	204	—	—	—
—	—	—	181	—	—	—
—	—	—	40,809	—	—	—
—	—	—	—	740,840	—	—
—	—	—	—	7,809,514	7,620	—
—	—	—	42,743	1,638,856	43,612	—
—	—	—	241	—	—	—
—	—	—	—	—	—	—
—	—	—	—	10,913	—	—
\$ 4,803	\$ 6,663	\$ 102,645	\$ 165,520	\$ 12,312,358	\$ 943,096	\$ 402
\$ —	\$ —	\$ 6,114	\$ 9,436	\$ 161,409	\$ 20,044	\$ —
544	—	3,453	1,103	16,474	2,946	—
4,259	—	—	1	10,752	—	—
—	—	—	—	113,829	8,485	—
—	—	—	2,681	5,790	—	—
—	—	—	—	722,767	—	—
—	—	—	—	253,798	18,608	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	10,645,912	896,624	—
—	—	—	66,735	—	—	—
4,803	—	9,567	79,956	11,930,731	946,707	—
—	—	—	3,319	244	—	—
—	—	—	110,722	—	—	—
—	6,663	93,078	(28,477)	381,383	(3,611)	402
—	6,663	93,078	85,564	381,627	(3,611)	402
\$ 4,803	\$ 6,663	\$ 102,645	\$ 165,520	\$ 12,312,358	\$ 943,096	\$ 402

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)	Service Revolving Fund (0666)	State Agency Investment Fund (9743)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 112,095	\$ —
Deposits in Surplus Money Investment Fund	1,366	765	—	—
Receivables	—	—	748	—
Due From Other Funds	1	—	105,327	285
Due From Other Governments	—	—	7,166	—
Prepaid Expenses	—	—	1,640	—
Inventory	—	—	9,072	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	20,271	—
Intangible Assets	—	—	239	—
Investment in Capital Assets	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,368	\$ 766	\$ 256,558	\$ 285
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 58,585	\$ —
Due To Other Funds	—	—	18,710	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	94,513	—
Deposits	—	—	476	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	22	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	19	—
Total Liabilities	—	—	172,325	—
FUND BALANCE				
Deferred Payroll	—	—	15,968	—
Contributed Capital	—	—	—	—
Unreserved-Undesignated	1,368	766	68,265	285
Total Fund Balance (Deficit)	1,368	766	84,233	285
Total Liabilities and Fund Balance	\$ 1,368	\$ 766	\$ 256,558	\$ 285

State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)	Charter School Facilities Account of 2004 (9734)	Charter School Facilities Account of 2006 (9735)	Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)
\$ 1,546,542	\$ 8,864	\$ —	\$ —	\$ 1	\$ 3	\$ —
—	—	—	—	64,855	323,300	22,029
410,086	16	121	13	40	1,878	320
—	719	—	—	—	267,320	4,064
—	—	—	—	—	609	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	647,663	—	—
—	—	—	—	—	—	—
—	—	—	—	(647,663)	—	—
—	—	—	—	—	—	—
\$ 1,956,628	\$ 9,599	\$ 121	\$ 13	\$ 64,896	\$ 593,110	\$ 26,413
\$ 359,105	\$ 1,000	\$ 2	\$ 13	\$ 5,482	\$ 5,257	\$ 524
1,597,523	31	119	—	—	223	806
—	—	—	—	—	—	—
—	—	—	—	—	6	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	73,855	—
—	—	—	—	—	—	—
1,956,628	1,031	121	13	5,482	79,341	1,330
—	16	40	—	—	25	306
—	—	—	—	—	—	—
—	8,552	(40)	—	59,414	513,744	24,777
—	8,568	—	—	59,414	513,769	25,083
\$ 1,956,628	\$ 9,599	\$ 121	\$ 13	\$ 64,896	\$ 593,110	\$ 26,413

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)	Transit-Oriented Development Implementation Fund (9736)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 464	\$ 29,963,136	\$ 2,832	\$ 1
Deposits in Surplus Money Investment Fund	43,897	—	39,369	88
Receivables	13,825	—	2,868	—
Due From Other Funds	874	45,307	56,338	146,608
Due From Other Governments	1	—	529	—
Prepaid Expenses	—	—	478	—
Inventory	—	—	33,832	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	86,760	—
Intangible Assets	—	—	10,130	—
Investment in Capital Assets	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 59,061	\$ 30,008,443	\$ 233,136	\$ 146,697
LIABILITIES				
Accounts Payable	\$ 4,462	\$ —	\$ 26,793	\$ 74,225
Due To Other Funds	7,104	19,406	5,073	20
Due To Other Governments	5,033	—	1,198	72,363
Accrued Interest Payable	—	—	—	—
Advance Collections	176	—	—	—
Deposits	—	29,989,037	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	26,633	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	31	—
Total Liabilities	16,775	30,008,443	59,728	146,608
FUND BALANCE				
Deferred Payroll	824	—	10,053	—
Contributed Capital	—	—	—	—
Unreserved-Undesignated	41,462	—	163,355	89
Total Fund Balance (Deficit)	42,286	—	173,408	89
Total Liabilities and Fund Balance	\$ 59,061	\$ 30,008,443	\$ 233,136	\$ 146,697

Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ 3,793	\$ —	\$ 32,042,689
7,179	—	3,909,838
13,952	—	33,385
76,941	9,167	1,392,792
—	—	280,988
698	—	14,319
1,197	—	84,910
—	—	740,840
10,767	—	7,827,901
29,037	—	4,816,497
—	—	40,208
(29,037)	—	(714,058)
—	—	10,913
\$ 114,527	\$ 9,167	\$ 50,481,222
\$ 18,259	\$ —	\$ 952,221
5	9,167	2,026,725
32	—	93,688
—	—	122,314
81	—	103,247
—	—	33,289,489
—	—	272,406
94,517	—	94,517
—	—	26,655
—	—	11,616,391
1,633	—	74,843
114,527	9,167	48,672,496
—	—	46,783
—	—	110,722
—	—	1,651,221
—	—	1,808,726
\$ 114,527	\$ 9,167	\$ 50,481,222

(Concluded)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy-Down Fund (9727)	Central Service Cost Recovery Fund (9740)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ (3,772)	\$ 2,379	\$ 106	\$ 34,220
ADDITIONS				
Operating Income	—	289	—	224
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	3,359	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	3,359	289	—	224
DEDUCTIONS				
Operating Expenditures and Expenses	782	—	4	(7,260)
Transfers To Other Funds	—	—	—	2,227
Adjustments to Prior Year Appropriation Expenditures	1,808	—	—	3,475
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	2,590	—	4	(1,558)
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ (3,003)	\$ 2,668	\$ 102	\$ 36,002

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

Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund * (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)	Energy Efficient State Property Revolving Fund (9741)	FI\$Cal Internal Services Fund (9737)
\$ 2,086	\$ —	\$ 218,399	\$ 1,949	\$ 4,296	\$ 7,554	\$ 8,603
—	—	9,152	583	3,722	543	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,957	—	—	—	—	3,137	—
8,957	—	9,152	583	3,722	3,680	—
—	—	60,164	362	5,677	(995)	6,677
—	—	—	—	—	—	—
—	—	—	(1,281)	—	—	—
—	—	—	—	—	—	—
10,350	—	—	—	—	698	—
10,350	—	60,164	(919)	5,677	(297)	6,677
\$ 693	\$ —	\$ 167,387	\$ 3,451	\$ 2,341	\$ 11,531	\$ 1,926

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Office of Systems Integration Fund (9732)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 75	\$ 48,252	\$ 68,296	\$ 1,250
ADDITIONS				
Operating Income	7,083	113	165,793	299,585
Income From Investments	—	—	189	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	18,005	—	—
Prior Year Revenue Adjustments	—	—	637	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	7,083	18,118	166,619	299,585
DEDUCTIONS				
Operating Expenditures and Expenses	7,083	16,972	178,618	299,467
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(5,498)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	7,083	16,972	173,120	299,467
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 75	\$ 49,398	\$ 61,795	\$ 1,368

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

Old Age and Survivors Insurance Revolving Fund * (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Public Buildings Construction Fund		Public School District Organization Revolving Fund (0661)
		Inmate and Ward Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)	Public Buildings Construction Fund Subaccount (0668)	
\$ —	\$ 6,462	\$ 87,045	\$ 99,740	\$ 236,091	\$ —	\$ 327
—	19	5	180,255	479,829	2,391	—
—	—	—	209	—	—	—
—	—	—	—	—	—	—
—	—	34,474	—	—	14,325	—
—	—	—	—	(56,461)	—	—
—	—	—	—	—	—	—
—	—	—	—	130,830	—	75
—	19	34,479	180,464	554,198	16,716	75
—	(182)	28,446	193,851	412,774	5,915	—
—	—	—	—	8,384	14,112	—
—	—	—	789	(12,496)	300	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(182)	28,446	194,640	408,662	20,327	—
\$ —	\$ 6,663	\$ 93,078	\$ 85,564	\$ 381,627	\$ (3,611)	\$ 402

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)	Service Revolving Fund (0666)	State Agency Investment Fund (9743)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,358	\$ 764	\$ 93,595	\$ 6,967
ADDITIONS				
Operating Income	—	2	782,218	41,989
Income From Investments	4	—	—	285
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	6	—	(11,212)	24,788
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	10	2	771,006	67,062
DEDUCTIONS				
Operating Expenditures and Expenses	—	—	771,920	73,744
Transfers To Other Funds	—	—	5,916	—
Adjustments to Prior Year Appropriation Expenditures	—	—	2,532	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	—	780,368	73,744
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 1,368	\$ 766	\$ 84,233	\$ 285

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

State Payroll Revolving Fund * (0675)	State School Building Aid Fund (0739)	Charter School Facilities Account of 2004 * (9734)	Charter School Facilities Account of 2006 * (9735)	Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)
\$ —	\$ 15,130	\$ —	\$ —	\$ 60,501	\$ 368,374	\$ 24,462
—	2,538	—	—	199	232,169	7,722
—	—	—	—	—	2,853	—
—	—	—	—	—	—	—
—	—	—	—	—	178	—
—	(650)	—	—	—	—	—
—	—	—	—	—	—	—
—	189	—	—	—	247,041	—
—	2,077	—	—	199	482,241	7,722
—	335	—	—	1,286	4,530	7,101
—	8,304	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	332,316	—
—	8,639	—	—	1,286	336,846	7,101
\$ —	\$ 8,568	\$ —	\$ —	\$ 59,414	\$ 513,769	\$ 25,083

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)	Transit-Oriented Development Implementation Fund (9736)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 42,759	\$ —	\$ 179,496	\$ 17
ADDITIONS				
Operating Income	23,820	91,529	317,511	76
Income From Investments	—	—	143	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	4,730	—
Prior Year Revenue Adjustments	—	—	(3,547)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	67	—	—	—
Total Additions	23,887	91,529	318,837	76
DEDUCTIONS				
Operating Expenditures and Expenses	24,182	120,986	331,157	4
Transfers To Other Funds	178	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(29,457)	(6,232)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	24,360	91,529	324,925	4
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 42,286	\$ —	\$ 173,408	\$ 89

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

Water Resources Revolving Fund * (0691)	Welfare Advance Fund * (0696)	Total
\$ —	\$ —	\$ 1,616,781
—	—	2,649,359
—	—	3,683
—	—	—
—	—	71,712
—	—	(43,080)
—	—	—
—	—	390,296
—	—	3,071,970
—	—	2,543,600
—	—	39,121
—	—	(46,060)
—	—	—
—	—	343,364
—	—	2,880,025
\$ —	\$ —	\$ 1,808,726

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Retirement Funds

Nongovernmental Cost Funds Retirement Funds Balance Sheet

June 30, 2013

(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 9	\$ 112	\$ —
Deposits in Surplus Money Investment Fund	85	4,745	8,062
Receivables	—	1,996	4,588
Due From Other Funds	—	117	79
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	47,891	853,820
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 94	\$ 54,861	\$ 866,549
LIABILITIES			
Accounts Payable	\$ 26	\$ 228	\$ 71,343
Due To Other Funds	25	152	83
Due To Other Governments	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	—	515	164
Total Liabilities	51	895	71,590
FUND BALANCE			
Deferred Payroll	—	78	51
Reserved for Employees' Pension Benefits	43	53,888	794,908
Total Fund Balance	43	53,966	794,959
Total Liabilities and Fund Balance	\$ 94	\$ 54,861	\$ 866,549

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 1,301	\$ 717,512	\$ 1	\$ 95	\$ 817,539	\$ 1,536,569
—	1,849,648	5,379	—	139,085	2,007,004
65	26,618,019	216	—	3,220,759	29,845,643
37	22,910	2	—	57,862	81,007
—	261	—	—	18,007	18,268
—	1,191	—	—	928	2,119
130,814	284,292,200	—	—	189,854,840	475,179,565
—	370,525	—	—	223,652	594,177
—	340,024	—	—	14,249	354,273
—	—	—	—	—	—
—	9	—	—	—	9
\$ 132,217	\$ 314,212,299	\$ 5,598	\$ 95	\$ 194,346,921	\$ 509,618,634
\$ 9,836	\$ 53,608,844	\$ 5,597	\$ 2	\$ 3,766,997	\$ 57,462,873
39	419,597	1	19	2	419,918
—	—	—	74	—	74
—	—	—	—	—	—
—	427	—	—	—	427
3	1,192	—	—	24,186,477	24,188,351
9,878	54,030,060	5,598	95	27,953,476	82,071,643
23	16,833	—	—	6,527	23,512
122,316	260,165,406	—	—	166,386,918	427,523,479
122,339	260,182,239	—	—	166,393,445	427,546,991
\$ 132,217	\$ 314,212,299	\$ 5,598	\$ 95	\$ 194,346,921	\$ 509,618,634

(Concluded)

Nongovernmental Cost Funds Retirement Funds Statement of Operations

Year Ended June 30, 2013

(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 220	\$ 72,900	\$ 660,476
ADDITIONS			
Employers' Contributions	—	6,753	52,865
Income From Investments	—	79	79,512
Members' Contributions	—	4,909	18,618
Transfers From Other Funds	—	157,533	—
Prior Year Revenue Adjustments	—	168	(4,870)
Prior Year Surplus Adjustments	—	—	—
Other Additions	94	—	—
Total Additions	94	169,442	146,125
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	271	1,292	1,065
Members' Contributions Refunded	—	—	59
Retirement Benefits Paid	—	187,084	10,518
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	271	188,376	11,642
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 43	\$ 53,966	\$ 794,959

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

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund * (0849)	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 123,804	\$ 237,960,848	\$ —	\$ —	\$ 151,322,419	\$ 390,140,667
80	8,064,733	—	6,836	3,604,724	11,735,991
7,019	29,664,237	—	—	20,814,360	50,565,207
31	3,880,694	—	—	2,336,731	6,240,983
—	—	—	—	—	157,533
(634)	(1,250,960)	—	—	—	(1,256,296)
—	—	—	—	—	—
—	1,230,003	—	—	231,639	1,461,736
6,496	41,588,707	—	6,836	26,987,454	68,905,154
—	—	—	—	—	—
561	2,487,826	—	12	474,191	2,965,218
—	242,595	—	—	104,994	347,648
7,400	16,596,632	—	6,824	11,347,909	28,156,367
—	—	—	—	—	—
—	(9)	—	—	(10,666)	(10,675)
—	—	—	—	—	—
—	40,272	—	—	—	40,272
7,961	19,367,316	—	6,836	11,916,428	31,498,830
\$ 122,339	\$ 260,182,239	\$ —	\$ —	\$ 166,393,445	\$ 427,546,991

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**Trust and
Agency Funds –
Other**

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	ALS/Lou Gehrig's Disease Research Fund (8053)	Annuitants' Health Care Coverage Fund (0833)	Arts Council Fund (8064)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1,314	\$ 233	\$ 20,626	\$ 1
Deposits in Surplus Money Investment Fund	—	—	35,389	190
Receivables	—	—	209	—
Due From Other Funds	2,184	—	900	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	2,696,545	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 3,498	\$ 233	\$ 2,753,669	\$ 191
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 49,220	\$ 188
Due To Other Funds	—	—	293	—
Due To Other Governments	3,498	—	—	1
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	84	—
Total Liabilities	3,498	—	49,597	189
FUND BALANCE				
Deferred Payroll	—	—	116	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	233	2,703,956	2
Total Fund Balance (Deficit)	—	233	2,704,072	2
Total Liabilities and Fund Balance	\$ 3,498	\$ 233	\$ 2,753,669	\$ 191

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

Asthma and Lung Disease Research Fund * (8003)	Audit Repayment Trust Fund (0816)	Bay Fill Clean-Up and Abatement Fund (0914)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)
\$ —	\$ 1,618	\$ 1	\$ 3,026	\$ 2,091	\$ 1,358	\$ 1,186
—	—	830	—	—	—	—
—	35	—	21	—	—	—
—	—	25	255	9	—	—
—	1,178	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
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—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 2,831	\$ 856	\$ 3,302	\$ 2,100	\$ 1,358	\$ 1,186
\$ —	\$ —	\$ —	\$ 36	\$ 3	\$ 982	\$ 425
—	—	—	262	11	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	62	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	360	14	982	425
—	—	8	132	9	—	—
—	—	—	—	—	—	—
—	2,831	848	2,810	2,077	376	761
—	2,831	856	2,942	2,086	376	761
\$ —	\$ 2,831	\$ 856	\$ 3,302	\$ 2,100	\$ 1,358	\$ 1,186

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013
(Amounts in thousands)

	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Cultural and Historical Endowment Fund (8058)	Petroleum Financing Collection Account (8028)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 235	\$ —	\$ 2	\$ 1
Deposits in Surplus Money Investment Fund	—	38	—	405
Receivables	—	—	—	—
Due From Other Funds	—	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 235	\$ 38	\$ 2	\$ 406
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	42	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	42	—	—
FUND BALANCE				
Deferred Payroll	—	—	—	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	235	(4)	2	406
Total Fund Balance (Deficit)	235	(4)	2	406
Total Liabilities and Fund Balance	\$ 235	\$ 38	\$ 2	\$ 406

California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund		California Housing Loan Insurance Fund (0916)
				California Health Access Model Program Account (8073)	California Health Facilities Financing Authority Fund (0904)	
\$ 32	\$ 1	\$ 287	\$ 2	\$ 1	\$ 2	\$ 130
—	49	—	613	6,505	28,548	—
—	—	—	—	—	4,483	870
—	9	23	6	4	167	—
—	—	—	—	—	—	—
—	—	—	10	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	37	16
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 32	\$ 59	\$ 310	\$ 631	\$ 6,510	\$ 33,237	\$ 1,016
\$ —	\$ —	\$ —	\$ 42	\$ —	\$ 65	\$ 111,474
—	39	—	8	—	28	805
—	—	287	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	38
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	110
—	39	287	50	—	93	112,427
—	9	—	6	—	90	—
—	—	—	—	—	—	—
32	11	23	575	6,510	33,054	(111,411)
32	20	23	581	6,510	33,144	(111,411)
\$ 32	\$ 59	\$ 310	\$ 631	\$ 6,510	\$ 33,237	\$ 1,016

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	California Housing Trust Fund (0843)	California Military Family Relief Fund (8022)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 1,187	\$ 4	\$ —
Deposits in Surplus Money Investment Fund	68	—	—	9,784
Receivables	—	—	—	—
Due From Other Funds	—	—	—	71
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 68	\$ 1,187	\$ 4	\$ 9,855
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ 1,005
Due To Other Funds	—	—	—	131
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	—	1,136
FUND BALANCE				
Deferred Payroll	—	—	—	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	68	1,187	4	8,719
Total Fund Balance (Deficit)	68	1,187	4	8,719
Total Liabilities and Fund Balance	\$ 68	\$ 1,187	\$ 4	\$ 9,855

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013
(Amounts in thousands)

	California State Lottery Education Fund - California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)	California State University Lottery Education Fund (0839)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 25	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	51	—	11,998
Receivables	—	—	—	—
Due From Other Funds	38	—	—	15,808
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	40,222	281
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	(40,222)	(281)
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 63	\$ 52	\$ —	\$ 27,806
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due To Other Funds	47	—	—	11,998
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	47	—	—	11,998
FUND BALANCE				
Deferred Payroll	—	—	—	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	16	52	—	15,808
Total Fund Balance (Deficit)	16	52	—	15,808
Total Liabilities and Fund Balance	\$ 63	\$ 52	\$ —	\$ 27,806

California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Homes Fund (8067)	California Veterans Memorial Registry Fund (0621)	California YMCA Youth and Government Fund (8077)	California Youth Leadership Fund (8074)	Charter School Security Fund (8000)
\$ 2,509,884	\$ —	\$ 257	\$ —	\$ 57	\$ 44	\$ 4,310
370,930	4	—	19	—	—	—
310,625	—	—	—	—	—	11
150,337	—	—	—	—	—	—
12,449	—	—	—	—	—	—
8,110	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
205,680	—	—	—	—	—	—
—	—	—	—	—	—	—
1,241,926	—	—	—	—	—	—
28,903	—	—	—	—	—	—
(1,270,829)	—	—	—	—	—	—
25	—	—	—	—	—	—
3,620,943	—	—	—	—	—	—
15,899	—	—	—	—	—	—
\$ 7,204,882	\$ 4	\$ 257	\$ 19	\$ 57	\$ 44	\$ 4,321
\$ 63,879	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
585	—	—	—	—	—	—
206	—	—	—	—	—	—
—	—	—	—	—	—	—
447,288	—	—	—	—	—	—
12,249	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
123,418	—	—	—	—	—	—
3,604,708	—	—	—	—	—	—
115,978	—	—	—	—	—	—
4,368,311	—	—	—	—	—	—
123,910	—	—	—	—	—	—
—	—	—	—	—	—	—
2,712,661	4	257	19	57	44	4,321
2,836,571	4	257	19	57	44	4,321
\$ 7,204,882	\$ 4	\$ 257	\$ 19	\$ 57	\$ 44	\$ 4,321

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund (8069)	Child Welfare Services Program Improvement Fund (8023)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 22,789	\$ 212	\$ 220
Deposits in Surplus Money Investment Fund	5,556	59,218	—	—
Receivables	—	19,062	—	—
Due From Other Funds	43,033	47	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 48,589	\$ 101,116	\$ 212	\$ 220
LIABILITIES				
Accounts Payable	\$ —	\$ 5,459	\$ —	\$ 208
Due To Other Funds	42,432	30,073	—	—
Due To Other Governments	2,851	79	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	61,582	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	45,283	97,193	—	208
FUND BALANCE				
Deferred Payroll	—	—	—	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	3,306	3,923	212	12
Total Fund Balance (Deficit)	3,306	3,923	212	12
Total Liabilities and Fund Balance	\$ 48,589	\$ 101,116	\$ 212	\$ 220

Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Initiative Matching Fund (3055)	California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)
\$ 8	\$ 1	\$ 863	\$ 2	\$ 417	\$ 1	\$ —
14,971	446	—	221,839	—	115	1,007
—	—	—	—	—	—	—
9	—	—	124	21	—	1
—	—	—	—	388	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
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—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 14,988	\$ 447	\$ 863	\$ 221,965	\$ 826	\$ 116	\$ 1,008
\$ 572	\$ —	\$ —	\$ —	\$ 2	\$ —	\$ —
40	—	—	42	6	—	—
768	—	—	83	339	—	—
—	—	—	—	—	—	—
—	—	—	—	2	—	—
—	—	—	221,840	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,380	—	—	221,965	349	—	—
—	—	—	—	5	—	—
—	—	—	—	—	—	—
13,608	447	863	—	472	116	1,008
13,608	447	863	—	477	116	1,008
\$ 14,988	\$ 447	\$ 863	\$ 221,965	\$ 826	\$ 116	\$ 1,008

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	Deferred Compensation Plan Fund (0915)	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 61	\$ 1	\$ 41,038	\$ 1
Deposits in Surplus Money Investment Fund	17,576	—	—	1,425
Receivables	2,074	—	—	—
Due From Other Funds	333	—	35,688	1
Due From Other Governments	8	—	—	43
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	9,098,388	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 9,118,440	\$ 1	\$ 76,726	\$ 1,470
LIABILITIES				
Accounts Payable	\$ 2,672	\$ —	\$ 26,389	\$ —
Due To Other Funds	611	—	2	—
Due To Other Governments	—	—	50,335	1,018
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	62	—	—	—
Total Liabilities	3,345	—	76,726	1,018
FUND BALANCE				
Deferred Payroll	168	—	—	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	9,114,927	1	—	452
Total Fund Balance (Deficit)	9,115,095	1	—	452
Total Liabilities and Fund Balance	\$ 9,118,440	\$ 1	\$ 76,726	\$ 1,470

Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)	Flexelect Benefit Fund (0821)
\$ —	\$ 39	\$ 1	\$ 989	\$ 1	\$ 413	\$ —
3,328	2,556	1,462	—	298	—	10,866
1	10	—	—	—	—	—
34	20,758	1	—	—	—	28
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,363	\$ 23,363	\$ 1,464	\$ 989	\$ 299	\$ 413	\$ 10,894
\$ 34	\$ 18,524	\$ —	\$ 581	\$ —	\$ —	\$ 844
27	65	—	251	—	—	705
—	2,250	—	18	—	413	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
61	20,839	—	850	—	413	1,549
32	127	—	—	—	—	21
—	—	—	—	—	—	—
3,270	2,397	1,464	139	299	—	9,324
3,302	2,524	1,464	139	299	—	9,345
\$ 3,363	\$ 23,363	\$ 1,464	\$ 989	\$ 299	\$ 413	\$ 10,894

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013
(Amounts in thousands)

			Health Professions Education Fund	
	Forest Resources Improvement Fund (0928)	Health Care Deposit Fund (0912)	Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1,367	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	2,856	—	1,084	9,943
Receivables	63	—	—	35
Due From Other Funds	325	—	3	12
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	11,867	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	6
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 4,611	\$ 11,867	\$ 1,088	\$ 9,996
LIABILITIES				
Accounts Payable	\$ 160	\$ 787	\$ 192	\$ 4,570
Due To Other Funds	720	9,794	4	12
Due To Other Governments	—	1,286	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	1,146	—	378	228
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	147	—	—	—
Total Liabilities	2,173	11,867	574	4,810
FUND BALANCE				
Deferred Payroll	323	—	3	6
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	2,115	—	511	5,180
Total Fund Balance (Deficit)	2,438	—	514	5,186
Total Liabilities and Fund Balance	\$ 4,611	\$ 11,867	\$ 1,088	\$ 9,996

Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
\$ 3,575	\$ 4,157	\$ 16	\$ 267	\$ 1,412	\$ 15,341	\$ 857
—	—	16,048	55,645	34,096	—	13,775
—	—	17,149	2,605	6,205	—	14
278,301	—	9	337,497	22	347	1,158
—	—	—	—	—	—	1
80	—	—	—	—	—	1
—	—	—	—	—	—	2,699
—	—	—	—	—	—	—
—	—	25,774	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	25
—	—	—	—	—	—	1,013
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 281,956	\$ 4,157	\$ 58,996	\$ 396,014	\$ 41,735	\$ 15,688	\$ 19,543
\$ 269,365	\$ —	\$ —	\$ 338,880	\$ 19,525	\$ 70	\$ 2,863
144,944	—	—	97	—	355	1,397
80	—	—	2,205	—	—	—
—	—	—	—	—	—	—
86	—	—	—	21	—	36
—	—	—	—	—	14,123	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	15	38	—	—	—
414,475	—	15	341,220	19,546	14,548	4,296
—	—	—	373	—	122	1,091
—	—	—	—	—	—	—
(132,519)	4,157	58,981	54,421	22,189	1,018	14,156
(132,519)	4,157	58,981	54,794	22,189	1,140	15,247
\$ 281,956	\$ 4,157	\$ 58,996	\$ 396,014	\$ 41,735	\$ 15,688	\$ 19,543

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Land Bank Fund (0943)	Litigation Deposits Fund (0920)	Local Agency Investment Fund (0924)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 5,479	\$ 86	\$ 252	\$ 21,193,406
Deposits in Surplus Money Investment Fund	—	18,013	357,561	—
Receivables	1,778	—	—	—
Due From Other Funds	14,687	11	34,532	32,164
Due From Other Governments	—	11	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 21,944	\$ 18,121	\$ 392,345	\$ 21,225,570
LIABILITIES				
Accounts Payable	\$ 12,837	\$ 587	\$ 9	\$ —
Due To Other Funds	28	198	442	382
Due To Other Governments	4,801	244	—	13,088
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	17,666	1,029	451	13,470
FUND BALANCE				
Deferred Payroll	181	—	—	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	4,097	17,092	391,894	21,212,100
Total Fund Balance (Deficit)	4,278	17,092	391,894	21,212,100
Total Liabilities and Fund Balance	\$ 21,944	\$ 18,121	\$ 392,345	\$ 21,225,570

Local Public Safety Fund		Medi-Cal Inpatient Payment Adjustment Fund		Mental Health Facilities Fund		
Public Safety Account (0969)	Manufactured Home Recovery Fund (0972)	(0834)	National Mortgage Special Deposit Fund (8071)	Institutions for Mental Disease Account (0873)	State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)
\$ 243,035	\$ —	\$ —	\$ 1	\$ 1	\$ 1	\$ —
—	478	17,658	43,149	3	11,014	9,504
—	—	—	—	—	—	—
298,573	44	28	29	—	28,532	18,035
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 541,608	\$ 522	\$ 17,686	\$ 43,179	\$ 4	\$ 39,547	\$ 27,539
\$ 17	\$ —	\$ —	\$ 355	\$ —	\$ —	\$ —
—	59	—	597	—	—	—
541,591	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
541,608	59	—	952	—	—	—
17	8	—	—	—	—	—
—	—	—	—	—	—	—
(17)	455	17,686	42,227	4	39,547	27,539
—	463	17,686	42,227	4	39,547	27,539
\$ 541,608	\$ 522	\$ 17,686	\$ 43,179	\$ 4	\$ 39,547	\$ 27,539

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	Milk Producers Security Trust Fund (0827)	Municipal Shelter Spay-Neuter Fund (8055)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 275	\$ 5,158,681	\$ 1
Deposits in Surplus Money Investment Fund	50,755	—	—	—
Receivables	—	—	639	—
Due From Other Funds	31	—	3,131	—
Due From Other Governments	—	—	2	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	17	—
Investments	—	—	3,731,041	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	41,296,307	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 50,787	\$ 275	\$ 50,189,818	\$ 1
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 16,074	\$ —
Due To Other Funds	6	1	753	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	11,775	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	3,641,864	—
Total Liabilities	6	1	3,670,466	—
FUND BALANCE				
Deferred Payroll	—	—	—	—
Reserved for Deposits	—	—	46,519,352	—
Unreserved-Undesignated	50,781	274	—	1
Total Fund Balance (Deficit)	50,781	274	46,519,352	1
Total Liabilities and Fund Balance	\$ 50,787	\$ 275	\$ 50,189,818	\$ 1

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Deferred Compensation Fund (0885)	Public Employees' Health Care Fund (0822)	Reader Employment Fund (0812)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 706	\$ 520	\$ 291
Deposits in Surplus Money Investment Fund	356,890	—	263,865	—
Receivables	12,923	11,426	57,494	—
Due From Other Funds	3,509	—	77,563	—
Due From Other Governments	9,919	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	6,113	1,109,820	393,329	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 389,355	\$ 1,121,952	\$ 792,771	\$ 291
LIABILITIES				
Accounts Payable	\$ 213,697	\$ 9,974	\$ 268,331	\$ —
Due To Other Funds	90,819	260	1,792	8
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	6,558	—	46,529	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	67,088	3	—	—
Total Liabilities	378,162	10,237	316,652	8
FUND BALANCE				
Deferred Payroll	1,338	—	927	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	9,855	1,111,715	475,192	283
Total Fund Balance (Deficit)	11,193	1,111,715	476,119	283
Total Liabilities and Fund Balance	\$ 389,355	\$ 1,121,952	\$ 792,771	\$ 291

Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Safely Surrendered Baby Fund (8065)	Salton Sea Restoration Fund (8018)
\$ 146	\$ 663	\$ 1	\$ 3	\$ 1	\$ 293	\$ —
3,606	13,108	218	—	13,899	—	14,522
—	474	—	—	—	—	—
60	335	—	—	12	—	87
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,451,825	—	—	—	—	—	—
—	—	—	—	102,816	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	208	—	—
\$ 5,455,637	\$ 14,580	\$ 219	\$ 3	\$ 116,936	\$ 293	\$ 14,609
\$ —	\$ 1,212	\$ —	\$ —	\$ —	\$ 4	\$ 82
—	130	—	—	—	4	5,509
—	6	—	—	—	—	—
—	—	—	—	909	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	110,348	—	—
—	—	—	—	—	—	—
—	1,348	—	—	111,257	8	5,591
—	126	—	—	—	—	76
—	—	—	—	—	—	—
5,455,637	13,106	219	3	5,679	285	8,942
5,455,637	13,232	219	3	5,679	285	9,018
\$ 5,455,637	\$ 14,580	\$ 219	\$ 3	\$ 116,936	\$ 293	\$ 14,609

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	School Supplies for Homeless Children Fund (8075)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1,146	\$ 209	\$ —	\$ 309
Deposits in Surplus Money Investment Fund	—	8,213	600,082	—
Receivables	—	219	402	—
Due From Other Funds	—	137	447	—
Due From Other Governments	—	—	101,123	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	14,990	6	23	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	(14,990)	—	(23)	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,146	\$ 8,784	\$ 702,054	\$ 309
LIABILITIES				
Accounts Payable	\$ 416	\$ 127	\$ —	\$ —
Due To Other Funds	—	1	39,058	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	445	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	5	429	—
Total Liabilities	861	133	39,487	—
FUND BALANCE				
Deferred Payroll	—	66	41	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	285	8,585	662,526	309
Total Fund Balance (Deficit)	285	8,651	662,567	309
Total Liabilities and Fund Balance	\$ 1,146	\$ 8,784	\$ 702,054	\$ 309

Self-Help Housing Fund (0813)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)
\$ —	\$ —	\$ 198,685	\$ —	\$ 918	\$ 19,673	\$ 251
1,559	5,640	693,196	4,009	—	—	20,794
2	171	72,028	—	—	—	45
243,638	25	21,590	14	—	195	58
—	—	283	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	55	—
—	—	—	—	—	—	—
—	—	—	—	—	(55)	—
—	—	15	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 245,199	\$ 5,836	\$ 985,797	\$ 4,023	\$ 918	\$ 19,868	\$ 21,148
\$ 61,973	\$ 2,340	\$ 10,706	\$ 387	\$ 1	\$ 527	\$ 770
71,003	2	159,705	16	—	15,868	706
110,576	—	1,748	111	—	3,372	66
—	—	—	—	—	—	—
—	—	792	—	—	—	—
—	—	132,728	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	46	—	—	—	—
243,552	2,342	305,725	514	1	19,767	1,542
91	10	209	11	—	101	45
—	—	—	—	—	—	—
1,556	3,484	679,863	3,498	917	—	19,561
1,647	3,494	680,072	3,509	917	101	19,606
\$ 245,199	\$ 5,836	\$ 985,797	\$ 4,023	\$ 918	\$ 19,868	\$ 21,148

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	State Parks Protection Fund (8076)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 314	\$ 2	\$ —	\$ 3,005
Deposits in Surplus Money Investment Fund	—	658	—	—
Receivables	—	7	—	—
Due From Other Funds	—	—	89	384
Due From Other Governments	—	—	23,210	593
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	494,975	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 314	\$ 495,642	\$ 23,299	\$ 3,982
LIABILITIES				
Accounts Payable	\$ —	\$ 4,382	\$ —	\$ —
Due To Other Funds	—	119	23,210	8
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	(1)	—	—
Total Liabilities	—	4,500	23,210	8
FUND BALANCE				
Deferred Payroll	—	—	89	5
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	314	491,142	—	3,969
Total Fund Balance (Deficit)	314	491,142	89	3,974
Total Liabilities and Fund Balance	\$ 314	\$ 495,642	\$ 23,299	\$ 3,982

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2013

(Amounts in thousands)

	Teachers' Deferred Compensation Fund (8041)	Teachers' Health Benefits Fund (8001)	Timber Tax Fund (0965)	Tobacco Asset Sales Revenue Fund (6050)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ (1,302) *	\$ —
Deposits in Surplus Money Investment Fund	731	539	1,258	198
Receivables	68	—	1,514	—
Due From Other Funds	34	12	684	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 833	\$ 552	\$ 2,154	\$ 198
LIABILITIES				
Accounts Payable	\$ 38	\$ —	\$ 28	\$ —
Due To Other Funds	—	—	—	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	38	—	28	—
FUND BALANCE				
Deferred Payroll	29	10	—	—
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	766	542	2,126	198
Total Fund Balance (Deficit)	795	552	2,126	198
Total Liabilities and Fund Balance	\$ 833	\$ 552	\$ 2,154	\$ 198

* Abnormal Cash balance is due to an overstated remittance processed during the fiscal year.

Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Vision Care Program for State Annuitants Fund (8049)	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
\$ 133,040	\$ 207	\$ —	\$ —	\$ 4	\$ 29,611,207
—	6,442	1,020	—	215	3,849,978
69,838	2	—	4	44,847	637,976
1,830	4	22	—	6	2,044,721
—	—	—	—	—	149,208
—	—	—	—	—	20,068
—	—	—	—	—	2,716
—	—	—	1,626	—	23,003,109
—	—	—	—	—	334,270
—	—	—	—	—	—
—	—	—	—	—	1,299,281
—	—	—	—	—	30,870
—	—	—	—	—	(1,328,941)
—	—	—	—	—	41,296,347
—	—	—	—	—	3,620,943
—	—	—	—	—	16,107
\$ 204,708	\$ 6,655	\$ 1,042	\$ 1,630	\$ 45,072	\$ 104,587,860
\$ 17,819	\$ 21	\$ —	\$ —	\$ 44,847	\$ 1,598,405
87,057	670	18	—	—	752,293
—	—	—	—	—	1,103,247
—	—	—	—	—	909
—	—	—	—	—	515,427
—	—	—	—	—	442,935
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	123,418
—	—	—	—	—	3,715,056
55	14	—	—	—	3,825,943
104,931	705	18	—	44,847	12,077,633
1,830	—	21	—	—	131,966
—	—	—	—	—	46,519,352
97,947	5,950	1,003	1,630	225	45,858,909
99,777	5,950	1,024	1,630	225	92,510,227
\$ 204,708	\$ 6,655	\$ 1,042	\$ 1,630	\$ 45,072	\$ 104,587,860

(Concluded)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	ALS/Lou Gehrig's Disease Research Fund (8053)	Annuitants' Health Care Coverage Fund (0833)	Arts Council Fund (8064)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 118	\$ 2,063,407	\$ 301
ADDITIONS				
Operating Income	14,464	118	519	26
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	237,171	—
Receipts From Depositors	—	—	415,865	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	15,182	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	14,464	118	668,737	26
DEDUCTIONS				
Operating Expenditures and Expenses	18,651	3	27,615	325
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	457	—
Adjustments to Prior Year Appropriation				
Expenditures	(4,187)	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	14,464	3	28,072	325
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ —	\$ 233	\$ 2,704,072	\$ 2

Asthma and Lung Disease Research Fund (8003)	Audit Repayment Trust Fund (0816)	Bay Fill Clean-Up and Abatement Fund (0914)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)
\$ 278	\$ 1,638	\$ 1,016	\$ 3,679	\$ 1,841	\$ 468	\$ 500
—	1,197	30	2,045	381	345	369
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	(747)	—	—	—
—	—	—	—	260	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>1,197</u>	<u>30</u>	<u>1,298</u>	<u>641</u>	<u>345</u>	<u>369</u>
—	4	190	2,037	136	855	431
—	—	—	—	—	—	—
278	—	—	—	—	—	—
—	—	—	(2)	—	(418)	(323)
—	—	—	—	260	—	—
—	—	—	—	—	—	—
<u>278</u>	<u>4</u>	<u>190</u>	<u>2,035</u>	<u>396</u>	<u>437</u>	<u>108</u>
<u>\$ —</u>	<u>\$ 2,831</u>	<u>\$ 856</u>	<u>\$ 2,942</u>	<u>\$ 2,086</u>	<u>\$ 376</u>	<u>\$ 761</u>

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Cultural and Historical Endowment Fund (8058)	Petroleum Financing Collection Account (8028)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 235	\$ 3	\$ 1	\$ 386
ADDITIONS				
Operating Income	—	—	1	20
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	—	—	1	20
DEDUCTIONS				
Operating Expenditures and Expenses	—	7	—	—
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	7	—	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 235	\$ (4)	\$ 2	\$ 406

California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund		California Housing Loan Insurance Fund (0916)
				California Health Access Model Program Account (8073)	California Health Facilities Financing Authority Fund (0904)	
\$ 32	\$ 144	\$ 14	\$ 754	\$ —	\$ 38,062	\$ (99,854)
—	1	831	232	10	3,257	9,818
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	6,500	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	5,069	—
<u>—</u>	<u>1</u>	<u>831</u>	<u>232</u>	<u>6,510</u>	<u>8,326</u>	<u>9,818</u>
—	125	1,157	405	—	1,981	21,375
—	—	—	—	—	—	—
—	—	—	—	—	6,500	—
—	—	(335)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	4,763	—
<u>—</u>	<u>125</u>	<u>822</u>	<u>405</u>	<u>—</u>	<u>13,244</u>	<u>21,375</u>
<u>\$ 32</u>	<u>\$ 20</u>	<u>\$ 23</u>	<u>\$ 581</u>	<u>\$ 6,510</u>	<u>\$ 33,144</u>	<u>\$ (111,411)</u>

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	California Housing Trust Fund (0843)	California Military Family Relief Fund (8022)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 68	\$ 1,228	\$ 4	\$ 8,556
ADDITIONS				
Operating Income	—	—	—	1,829
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	250
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	—	—	—	2,079
DEDUCTIONS				
Operating Expenditures and Expenses	—	41	—	1,916
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	41	—	1,916
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 68	\$ 1,187	\$ 4	\$ 8,719

California Ovarian Cancer Research Fund (8056)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Police Activities League (CALPAL) Fund (8066)	California Sea Otter Fund (8047)	California Seniors Special Fund (0886)	California State Lottery Education Fund (0814)
\$ 31	\$ 138	\$ 120	\$ 124	\$ 619	\$ 144	\$ 10,521
—	125	16	10	290	57	22
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,283,366
—	—	—	—	—	—	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>125</u>	<u>16</u>	<u>10</u>	<u>290</u>	<u>57</u>	<u>1,283,397</u>
—	141	—	123	247	59	1,237,106
—	—	—	—	—	—	—
—	—	—	—	—	—	46,244
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>141</u>	<u>—</u>	<u>123</u>	<u>247</u>	<u>59</u>	<u>1,283,350</u>
<u>\$ 31</u>	<u>\$ 122</u>	<u>\$ 136</u>	<u>\$ 11</u>	<u>\$ 662</u>	<u>\$ 142</u>	<u>\$ 10,568</u>

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	California State Lottery Education Fund - California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund * (0947)	California State University Lottery Education Fund (0839)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 52	\$ 52	\$ —	\$ 5,619
ADDITIONS				
Operating Income	—	—	—	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	87	—	—	54,077
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	87	—	—	54,077
DEDUCTIONS				
Operating Expenditures and Expenses	123	—	—	—
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	43,888
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	123	—	—	43,888
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 16	\$ 52	\$ —	\$ 15,808

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

California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Homes Fund (8067)	California Veterans Memorial Registry Fund (0621)	California YMCA Youth and Government Fund (8077)	California Youth Leadership Fund (8074)	Charter School Security Fund (8000)
\$ 2,858,368	\$ 4	\$ 387	\$ 19	\$ —	\$ —	\$ 4,189
4,533,071	—	30	—	57	44	132
2,436,835	—	—	—	—	—	—
—	—	—	—	—	—	—
40,715	—	—	—	—	—	—
—	—	—	—	—	—	—
52,089	—	—	—	—	—	—
(143,414)	—	—	—	—	—	—
—	—	—	—	—	—	—
155	—	—	—	—	—	—
6,919,451	—	30	—	57	44	132
6,685,527	—	160	—	—	—	—
—	—	—	—	—	—	—
251,259	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,462	—	—	—	—	—	—
6,941,248	—	160	—	—	—	—
\$ 2,836,571	\$ 4	\$ 257	\$ 19	\$ 57	\$ 44	\$ 4,321

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund (8069)	Child Welfare Services Program Improvement Fund (8023)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ (853)	\$ 3,885	\$ 26	\$ 256
ADDITIONS				
Operating Income	194,564	178	191	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	194,564	178	191	—
DEDUCTIONS				
Operating Expenditures and Expenses	190,405	140	5	244
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	190,405	140	5	244
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 3,306	\$ 3,923	\$ 212	\$ 12

Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Initiative Matching Fund (3055)	California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)
\$ 12,294	\$ 446	\$ 863	\$ —	\$ 255	\$ 116	\$ 1,005
3,734	1	—	491	863	—	3
—	—	—	—	—	—	—
—	—	—	124	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>3,734</u>	<u>1</u>	<u>—</u>	<u>615</u>	<u>863</u>	<u>—</u>	<u>3</u>
2,420	—	—	791	641	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	(176)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,420</u>	<u>—</u>	<u>—</u>	<u>615</u>	<u>641</u>	<u>—</u>	<u>—</u>
<u>\$ 13,608</u>	<u>\$ 447</u>	<u>\$ 863</u>	<u>\$ —</u>	<u>\$ 477</u>	<u>\$ 116</u>	<u>\$ 1,008</u>

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Deferred Compensation Plan Fund (0915)	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 8,260,546	\$ 526	\$ —	\$ 623
ADDITIONS				
Operating Income	1,499,260	2	471,145	524
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	4
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	(1,585)	(111)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1,499,260	2	469,560	417
DEDUCTIONS				
Operating Expenditures and Expenses	644,711	527	485,058	1,018
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(15,498)	(430)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	644,711	527	469,560	588
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 9,115,095	\$ 1	\$ —	\$ 452

Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)	Flexelect Benefit Fund (0821)
\$ 3,753	\$ 2,305	\$ 1,459	\$ 668	\$ 336	\$ —	\$ 10,242
463	35	—	248	255	1,632	21,374
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	5	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
463	35	5	248	255	1,632	21,374
914	(184)	—	777	292	1,632	22,271
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
914	(184)	—	777	292	1,632	22,271
\$ 3,302	\$ 2,524	\$ 1,464	\$ 139	\$ 299	\$ —	\$ 9,345

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Forest Resources Improvement Fund (0928)	Health Care Deposit Fund (0912)	Health Professions Education Fund	
			Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 849	\$ —	\$ 587	\$ 4,323
ADDITIONS				
Operating Income	7,504	52,335,847	230	2,169
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	1,000
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	47	—
Total Additions	7,504	52,335,847	277	3,169
DEDUCTIONS				
Operating Expenditures and Expenses	5,915	52,335,847	350	2,306
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	5,915	52,335,847	350	2,306
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 2,438	\$ —	\$ 514	\$ 5,186

Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
\$ 19,526	\$ 4,157	\$ 60,216	\$ 45,899	\$ 19,828	\$ 1,795	\$ 15,740
1,046,679	—	—	11,243	46,687	1,682	51,025
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	730	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	33,500	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,679	—	—	—
1,046,679	—	730	12,922	80,187	1,682	51,025
1,198,724	—	1,965	3,998	77,826	2,337	51,518
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	29	—	—	—
1,198,724	—	1,965	4,027	77,826	2,337	51,518
\$ (132,519)	\$ 4,157	\$ 58,981	\$ 54,794	\$ 22,189	\$ 1,140	\$ 15,247

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Land Bank Fund (0943)	Litigation Deposits Fund (0920)	Local Agency Investment Fund (0924)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 1,394	\$ 17,946	\$ 285,478	\$ 21,883,463
ADDITIONS				
Operating Income	4,261	549	—	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	1,170	64,142
Receipts From Depositors	—	—	777,760	22,937,870
Transfers From Other Funds	2,548	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	27	—	—	—
Total Additions	6,836	549	778,930	23,002,012
DEDUCTIONS				
Operating Expenditures and Expenses	3,952	1,403	—	64,142
Payments to and for Depositors	—	—	672,514	23,609,233
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	3,952	1,403	672,514	23,673,375
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 4,278	\$ 17,092	\$ 391,894	\$ 21,212,100

Local Public Safety Fund Public Safety Account (0969)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	National Mortgage Special Deposit Fund (8071)	Mental Health Facilities Fund		Mental Health Managed Care Deposit Fund (0865)
				Institutions for Mental Disease Account (0873)	State Hospital Account (0872)	
\$ —	\$ 583	\$ 17,250	\$ —	\$ 4	\$ 68,578	\$ 9,565
—	288	569,306	369,519	—	113,581	116,329
—	—	—	—	—	—	—
—	—	—	224	—	—	—
—	—	—	—	—	—	—
2,918,440	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,918,440	288	569,306	369,743	—	113,581	116,329
2,918,440	408	568,870	227,516	—	142,612	96,185
—	—	—	—	—	—	—
—	—	—	100,000	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,170
—	—	—	—	—	—	—
2,918,440	408	568,870	327,516	—	142,612	98,355
\$ —	\$ 463	\$ 17,686	\$ 42,227	\$ 4	\$ 39,547	\$ 27,539

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Milk Producers Security Trust Fund (0827)	Municipal Shelter Spay-Neuter Fund (8055)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 50,636	\$ 256	\$ 41,530,186	\$ 1
ADDITIONS				
Operating Income	151	206	460,483	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	20,591,743	—
Transfers From Other Funds	—	—	1	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	(1,065,018)	—
Other Additions	—	—	—	—
Total Additions	151	206	19,987,209	—
DEDUCTIONS				
Operating Expenditures and Expenses	6	188	207,455	—
Payments to and for Depositors	—	—	14,785,971	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	23	—
Other Deductions	—	—	4,594	—
Total Deductions	6	188	14,998,043	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 50,781	\$ 274	\$ 46,519,352	\$ 1

Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Public Awards Fund (0846)
\$ 10	\$ 271,486	\$ 521	\$ 7,569	\$ 26,706	\$ 6,053	\$ 2
—	22,825	3	599	15,294	147	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	4,478	—	1,606	—
—	22,825	3	5,077	15,294	1,753	—
—	—	7	4,059	11,270	(1,660)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	775	—	660	—
—	—	7	4,834	11,270	(1,000)	—
\$ 10	\$ 294,311	\$ 517	\$ 7,812	\$ 30,730	\$ 8,806	\$ 2

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Deferred Compensation Fund (0885)	Public Employees' Health Care Fund (0822)	Reader Employment Fund (0812)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 17,118	\$ 977,221	\$ 399,525	\$ 306
ADDITIONS				
Operating Income	9	—	41	312
Receipts From Federal Government	—	—	—	—
Employers' Contributions	17,792	267,044	1,954,451	—
Income From Investments	704	116,065	4,259	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	387	3,194	59,774	(22)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	2,012	—	—
Total Additions	18,892	388,315	2,018,525	290
DEDUCTIONS				
Operating Expenditures and Expenses	24,817	5,625	1,941,931	313
Payments to and for Depositors	—	248,196	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	24,817	253,821	1,941,931	313
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 11,193	\$ 1,111,715	\$ 476,119	\$ 283

Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Safely Surrendered Baby Fund (8065)	Salton Sea Restoration Fund (8018)
\$ 3,801,234	\$ 14,600	\$ 218	\$ 3	\$ 16,883	\$ 321	\$ 2,870
79,843	815	1	—	6,298	20	393
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	500	—	—	—	—	—
10	—	—	—	—	—	—
—	—	—	—	—	—	—
4,689,735	880	—	—	—	—	—
4,769,588	2,195	1	—	6,298	20	393
3,111,786	3,563	—	—	17,182	56	(5,755)
—	—	—	—	—	—	—
3,399	—	—	—	—	—	—
—	—	—	—	320	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,115,185	3,563	—	—	17,502	56	(5,755)
\$ 5,455,637	\$ 13,232	\$ 219	\$ 3	\$ 5,679	\$ 285	\$ 9,018

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	School Supplies for Homeless Children Fund (8075)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 528	\$ 7,866	\$ 414,668	\$ —
ADDITIONS				
Operating Income	1	2,407	434,302	309
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	1,408	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	13,114	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1	2,407	448,824	309
DEDUCTIONS				
Operating Expenditures and Expenses	244	1,622	210,734	—
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(9,809)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	244	1,622	200,925	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 285	\$ 8,651	\$ 662,567	\$ 309

Self-Help Housing Fund (0813)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)
\$ 1,638	\$ 3,460	\$ 863,595	\$ 3,479	\$ 860	\$ 32	\$ 18,663
59	662	57,072	557	1,596	—	5,725
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	312	—	—	—	—
—	—	—	—	—	—	—
—	—	22,340	—	—	—	—
—	—	(138)	—	—	—	—
—	—	14	—	—	—	—
—	120	11	—	—	—	—
59	782	79,611	557	1,596	—	5,725
(114)	748	203,031	521	1,539	(69)	4,782
—	—	—	—	—	—	—
164	—	60,213	—	—	—	—
—	—	(33)	—	—	—	—
—	—	(77)	6	—	—	—
—	—	—	—	—	—	—
50	748	263,134	527	1,539	(69)	4,782
\$ 1,647	\$ 3,494	\$ 680,072	\$ 3,509	\$ 917	\$ 101	\$ 19,606

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	State Parks Protection Fund (8076)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ —	\$ 473,731	\$ 133	\$ 4,413
ADDITIONS				
Operating Income	314	49	154,288	379
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	274	—	—
Income From Investments	—	54,022	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	2,694
Prior Year Revenue Adjustments	—	50	—	(569)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	314	54,395	154,288	2,504
DEDUCTIONS				
Operating Expenditures and Expenses	—	2,567	154,091	2,943
Payments to and for Depositors	—	34,417	—	—
Transfers To Other Funds	—	—	250	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(9)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	36,984	154,332	2,943
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 314	\$ 491,142	\$ 89	\$ 3,974

State School Site Utilization Fund (0956)	Donate Life California Trust Subaccount (8038)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Supplemental Contributions Program Fund (0259)
\$ 5,338	\$ 127	\$ 770	\$ 8,242	\$ 199	\$ 22,238	\$ 18,582
2,053	522	3	24	84,661	7,225	166
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,081
—	—	—	—	—	—	—
—	—	—	—	—	—	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,053	522	3	24	84,661	7,225	2,252
205	481	5	103	84,850	1,098	1,552
—	—	—	—	—	—	—
2,694	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,899	481	5	103	84,850	1,098	1,552
\$ 4,492	\$ 168	\$ 768	\$ 8,163	\$ 10	\$ 28,365	\$ 19,282

(Continued)

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

Year Ended June 30, 2013

(Amounts in thousands)

	Teachers' Deferred Compensation Fund (8041)	Teachers' Health Benefits Fund (8001)	Timber Tax Fund (0965)	Tobacco Asset Sales Revenue Fund (6050)
FUND BALANCE (DEFICIT), JULY 1, 2012	\$ 845	\$ 562	\$ 2,339	\$ 198
ADDITIONS				
Operating Income	562	—	7,215	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	35,022	—	—
Income From Investments	3	6	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	640	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	565	35,028	7,855	—
DEDUCTIONS				
Operating Expenditures and Expenses	615	35,038	8,068	—
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	615	35,038	8,068	—
FUND BALANCE (DEFICIT), JUNE 30, 2013	\$ 795	\$ 552	\$ 2,126	\$ 198

Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Vision Care Program for State Annuitants Fund (8049)	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
\$ 164,376	\$ 5,667	\$ 749	\$ 1,630	\$ 256	\$ 84,808,107
—	1,633	10,488	—	244,922	63,045,843
—	—	—	—	—	2,436,835
—	—	—	—	—	2,274,583
—	18	—	—	—	523,163
787,789	—	—	—	—	45,511,027
—	—	—	—	—	4,377,392
—	—	—	—	—	(54,221)
—	—	—	—	—	(1,064,744)
—	—	—	—	—	4,705,819
787,789	1,651	10,488	—	244,922	121,755,697
32,510	1,460	10,213	—	244,953	73,381,349
205,505	—	—	—	—	39,555,836
614,373	—	—	—	—	1,129,719
—	(92)	—	—	—	(30,992)
—	—	—	—	—	2,382
—	—	—	—	—	15,283
852,388	1,368	10,213	—	244,953	114,053,577
\$ 99,777	\$ 5,950	\$ 1,024	\$ 1,630	\$ 225	\$ 92,510,227

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Statistical Section

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**Governmental
Cost Funds Revenue
and
Expenditure Detail**

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

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2004	2005	2006
REVENUES	\$ 74,149,846	\$ 81,979,962	\$ 93,883,089
EXPENDITURES			
State Operations	19,498,231	17,966,143	21,357,557
Local Assistance	58,610,836	61,674,389	69,278,113
Capital Outlay	348,658	65,090	1,451,302
Total Expenditures	78,457,725	79,705,622	92,086,972
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	12,168,789	359,902	226,271
Transfers To Other Funds	(279,013)	(203,917)	(269,609)
Other Additions	124,946	83,821	187,725
Total Other Financing Sources (Uses)	12,014,722	239,806	144,387
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	7,706,843	2,514,146	1,940,504
FUND BALANCES			
Fund Balances (Deficit), July 1	(7,536,235)	3,309,482	9,922,660
Restatements			
Prior Year Revenue, Accrual Adjustments	2,626,131	3,785,370	(729,952)
Prior Year Expenditure, Accrual Adjustments	512,743	313,662	122,307
Fund Balances (Deficit), July 1, Restated	(4,397,361)	7,408,514	9,315,015
Deferred Payroll	—	—	—
Reserved for Encumbrances	641,453	540,382	691,631
Reserved for Unencumbered Balances of Continuing			
Appropriations	902,140	858,744	1,294,279
Special Fund for Economic Uncertainties	1,765,889	8,523,534	9,269,609
Unreserved-Undesignated, Available for Appropriation	—	—	—
Total Fund Balances (Deficit), June 30	\$ 3,309,482	\$ 9,922,660	\$ 11,255,519

2007	2008	2009	2010	2011	2012	2013
\$ 95,906,447	\$ 98,515,146	\$ 81,960,724	\$ 86,574,588	\$ 92,122,476	\$ 85,568,507	\$ 98,417,761
24,682,789	26,318,541	24,111,352	24,012,350	26,533,591	23,682,790	25,960,088
73,899,724	74,825,331	67,800,756	61,953,261	65,173,135	63,845,224	69,828,421
2,903,117	1,601,636	1,137,379	1,574,652	139,524	103,063	119,460
101,485,630	102,745,508	93,049,487	87,540,263	91,846,250	87,631,077	95,907,969
994,051	5,878,219	1,054,877	523,474	1,661,524	1,998,586	2,047,256
(968,898)	(1,476,446)	(565,451)	(713,323)	(401,614)	(551,328)	(344,599)
84,415	99,840	40,319	102,107	53,151	261,539	392,861
109,568	4,501,613	529,745	(87,742)	1,313,061	1,708,797	2,095,518
(5,469,615)	271,251	(10,559,018)	(1,053,417)	1,589,287	(353,773)	4,605,310
11,255,519	5,972,434	5,684,793	(4,743,783)	(4,481,422)	(2,326,541)	(1,608,600)
(19,988)	(270,599)	181,858	732,270	1,087,771	1,091,053	303,310
206,518	(288,293)	(51,416)	583,508	(522,177)	(19,339)	985,117
11,442,049	5,413,542	5,815,235	(3,428,005)	(3,915,828)	(1,254,827)	(320,173)
—	—	—	799,660	772,604	752,914	731,930
842,145	1,061,570	1,536,725	770,081	846,579	617,890	732,226
1,721,255	1,196,183	1,232,874	1,010,665	1,008,953	1,685,399	1,057,691
1,621,493	3,427,040	—	—	—	—	—
1,787,541	—	(7,513,382)	(7,061,828)	(4,954,677)	(4,664,803)	1,763,290
\$ 5,972,434	\$ 5,684,793	\$ (4,743,783)	\$ (4,481,422)	\$ (2,326,541)	\$ (1,608,600)	\$ 4,285,137

Governmental Cost Funds

Schedule of Revenues by Source

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2004	2005	2006
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 166,107	\$ 156,612	\$ 157,627
Excise Tax on Distilled Spirits	146,719	157,639	160,648
Corporation (Income) Tax	7,019,225	8,670,065	10,316,466
Cigarette Tax	1,081,587	1,085,721	1,088,214
Horse Racing Revenues	40,767	38,491	38,018
Inheritance, Estate, and Gift Taxes	397,849	213,036	3,786
Insurance Gross Premiums Tax	2,114,979	2,232,954	2,202,328
Trailer Coach License (In-Lieu) Fees	21,066	23,974	27,266
Motor Vehicle License (In-Lieu) Fees	2,063,047	2,142,364	2,243,438
Motor Vehicle Fuel Tax – Gasoline	2,824,076	2,834,532	2,842,952
Motor Vehicle Fuel Tax – Diesel	500,807	531,609	550,428
Motor Vehicle Registration and Other Fees	2,342,670	2,716,325	2,812,195
Personal Income Tax	36,403,312	42,912,861	51,224,276
Retail Sales and Use Tax	26,506,353	30,002,426	30,747,058
Retail Sales and Use Tax – Fiscal Recovery	—	—	1,395,801
Retail Sales and Use Tax – Realignment	2,442,269	2,635,664	2,811,773
Total Major Taxes and Licenses	84,070,833	96,354,273	108,622,274
MINOR REVENUES			
Regulatory Taxes and Licenses	4,013,641	4,742,005	5,491,947
Revenue From Local Agencies	1,090,871	1,053,631	1,105,026
Services to the Public	1,582,547	1,683,363	1,809,639
Use of Property and Money	487,173	756,394	1,235,477
Miscellaneous	4,297,204	2,339,061	2,959,202
Total Minor Revenues	11,471,436	10,574,454	12,601,291
TOTAL, ALL REVENUES	\$ 95,542,269	\$ 106,928,727	\$ 121,223,565

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

2007	2008	2009	2010	2011	2012	2013
\$ 169,672	\$ 157,568	\$ 160,953	\$ 150,171	\$ 158,324	\$ 162,193	\$ 169,042
164,117	169,692	162,981	161,071	175,854	184,048	187,485
11,157,897	11,849,096	9,535,679	9,114,589	9,613,595	7,962,603	7,459,443
1,078,553	1,037,279	1,000,434	922,965	906,807	897,355	867,906
37,528	34,950	30,737	12,740	13,078	15,838	14,089
6,347	6,303	245	252	—	—	—
2,178,336	2,172,935	2,053,850	2,238,872	2,307,021	2,415,781	2,242,697
29,369	29,755	31,041	41,221	39,601	23,097	21,500
2,288,035	2,259,894	2,329,198	3,332,880	3,141,053	2,042,057	1,998,244
2,825,161	2,763,391	2,642,353	2,655,029	5,231,600	5,181,536	5,172,274
574,533	587,877	519,946	494,114	473,927	362,994	320,576
2,859,216	2,928,556	3,276,188	3,411,908	3,388,180	3,842,892	3,883,860
53,352,905	55,750,128	44,360,228	45,625,240	50,508,431	54,635,590	66,647,862
31,245,963	30,575,727	27,711,758	30,017,224	29,764,716	27,210,462	29,487,228
1,406,048	1,401,776	1,239,366	1,161,938	1,217,117	1,312,719 *	1,443,966
2,850,488	2,805,089	2,439,721	2,348,068	2,461,759	2,722,030 *	2,916,187
112,224,168	114,530,016	97,494,678	101,688,282	109,401,063	108,971,195	122,832,359
5,482,269	5,601,335	5,509,176	5,677,139	9,791,447	5,727,414	10,395,597
1,090,223	1,090,717	1,103,905	1,111,750	1,529,280	1,577,346	1,659,851
464,923	466,858	449,792	458,047	458,503	469,680	466,286
1,598,680	1,578,567	860,393	572,910	651,117	779,663	639,783
2,150,983	2,607,633	2,730,640	2,860,309	2,981,575	3,292,165	3,624,739
10,787,078	11,345,110	10,653,906	10,680,155	15,411,922	11,846,268	16,786,256
\$ 123,011,246	\$ 125,875,126	\$ 108,148,584	\$ 112,368,437	\$ 124,812,985	\$ 120,817,463	\$ 139,618,615

Governmental Cost Funds

Schedule of Expenditures by Function and Character

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2004	2005	2006
EXPENDITURES BY FUNCTION			
Legislative, Judicial, Executive			
Legislative	\$ 284,894	\$ 408,427	\$ 314,263
Judicial	2,634,409	2,881,680	3,164,602
Executive	1,329,557	1,361,910	1,504,886
State and Consumer Services	946,584	1,025,817	1,174,171
Business, Transportation, and Housing			
Business and Housing	235,742	196,209	199,665
Transportation *	6,077,810	6,819,308	8,103,385
Technology, Trade, and Commerce	10,262	—	—
Natural Resources	2,100,200	2,247,498	2,595,652
Environmental Protection	749,988	788,805	975,995
Health and Human Services	26,793,410	30,223,891	32,243,938
Correctional Programs	5,246,381	6,769,319	7,661,983
Education			
Education K-12	28,696,655	32,118,886	36,163,319
Higher Education	9,487,413	9,985,180	11,114,993
Labor and Workforce Development	239,051	319,984	353,970
General Government			
General Administration	3,580,718	(207,319)	1,842,451
Tax Relief	3,782,731	665,597	666,691
Shared Revenues	2,664,766	1,691,964	3,003,378
Debt Service	2,103,756	3,390,651	4,017,468
Brown vs. U.S. Department of Health and Human Services **	48,000	48,000	—
Other Statewide Expenditures	777,833	775,848	889,971
Expenditure Adjustment for Encumbrances	363,473	(1,038,274)	(520,272)
Credit for Overhead Services by General Fund	(326,928)	(329,797)	(371,965)
Statewide Indirect Cost Recoveries	(59,081)	(74,581)	(83,338)
TOTAL	\$ 97,767,624	\$ 100,069,003	\$ 115,015,206
EXPENDITURES BY CHARACTER			
State Operations	\$ 28,208,541	\$ 28,798,080	\$ 34,037,821
Local Assistance	68,086,507	70,216,800	78,626,805
Capital Outlay	1,472,576	1,054,123	2,350,580
TOTAL	\$ 97,767,624	\$ 100,069,003	\$ 115,015,206

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

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

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

2007	2008	2009	2010	2011	2012	2013
\$ 326,163	\$ 338,482	\$ 330,594	\$ 323,371	\$ 325,244	\$ 331,052	\$ 329,903
3,515,815	3,902,038	3,962,289	2,606,012	3,742,539	3,360,882	2,961,759
1,634,180	1,761,510	1,669,476	1,615,119	1,810,506	1,543,381	1,548,666
1,280,450	1,272,910	1,248,522	1,079,608	1,173,185	1,249,034	1,275,754
227,794	245,062	228,408	215,295	227,899	239,838	211,466
9,647,351	10,058,388	7,331,284	7,178,962	7,109,753	5,452,535	5,950,645
—	—	—	—	—	—	—
3,176,459	3,657,430	3,225,625	3,307,987	3,414,859	3,358,016	3,505,612
1,093,916	1,124,326	1,032,212	831,753	962,109	1,027,911	907,427
35,333,446	37,232,168	35,041,981	31,129,184	41,642,841	41,359,564	44,613,839
9,012,954	9,978,422	9,566,474	7,860,690	9,514,121	7,892,864	8,530,717
38,453,336	39,229,865	34,354,841	33,850,883	33,193,396	32,755,642	39,789,023
10,801,631	11,303,864	9,486,317	9,735,095	10,623,763	9,256,322	9,055,279
406,464	421,116	414,307	374,059	370,993	700,449	710,343
2,240,543	1,796,460	1,728,781	1,711,273	1,757,991	1,712,184	1,948,034
666,504	669,140	480,312	438,725	438,082	434,385	427,285
2,117,815	1,649,546	1,976,050	2,151,407	2,231,710	1,997,607	3,660,110
4,812,893	4,988,637	5,693,895	6,049,251	6,222,307	6,561,871	5,721,714
—	—	—	—	—	—	—
1,532,718	1,454,338	1,168,937	54,058 ***	1,330,757	1,453,787	1,365,657
(1,177,635)	(1,244,356)	551,826	1,785,703	18,316	2,195,656	(136,097)
(470,455)	(549,309)	(507,543)	(362,614)	(417,786)	(485,301)	(592,314)
(86,071)	(88,045)	(94,458)	(80,454)	(100,543)	(109,807)	(132,847)
\$ 124,546,271	\$ 129,201,992	\$ 118,890,130	\$ 111,855,367	\$ 125,592,042	\$ 122,287,872	\$ 131,651,975
\$ 36,867,742	\$ 41,027,869	\$ 38,101,282	\$ 36,673,078	\$ 40,451,395	\$ 39,579,635	\$ 39,122,859
84,578,753	85,603,560	78,795,864	72,795,422	84,254,039	81,820,212	91,890,033
3,099,776	2,570,563	1,992,984	2,386,867	886,608	888,025	639,083
\$ 124,546,271	\$ 129,201,992	\$ 118,890,130	\$ 111,855,367	\$ 125,592,042	\$ 122,287,872	\$ 131,651,975

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

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2004	2005	2006
REVENUES	\$ 95,542,269	\$ 106,928,727	\$ 121,223,565
EXPENDITURES			
State Operations	28,208,541	28,798,080	34,037,821
Local Assistance	68,086,507	70,216,800	78,626,805
Capital Outlay	1,472,576	1,054,123	2,350,580
Total Expenditures	97,767,624	100,069,003	115,015,206
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	29,988,350	19,141,594	20,405,584
Transfers To Other Funds	(20,962,848)	(21,818,953)	(23,835,239)
Revenues Collected for Other Funds	70,236,744	80,072,484	90,897,597
Disbursements of Revenues Collected for Other Funds	(70,236,744)	(80,072,484)	(90,897,597)
Local Sales Taxes Collected	9,015,857	8,816,558	9,256,460
Distributions of Local Sales Taxes	(9,015,857)	(8,816,558)	(9,256,460)
Other Additions	15,908,140	14,477,426	16,815,974
Other Deductions	(16,827,238)	(17,950,409)	(15,501,800)
Total Other Financing Sources (Uses)	8,106,404	(6,150,342)	(2,115,481)
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	5,881,049	709,382	4,091,878
FUND BALANCES			
Fund Balances, July 1	(1,704,035) *	10,148,625 *	19,054,536 *
Restatements			
Prior Year Revenue, Accrual Adjustments	5,284,071	7,669,796	3,034,797
Prior Year Expenditure, Accrual Adjustments	709,156	525,196	258,359
Prior Year Surplus Adjustments	—	—	—
Fund Balances, July 1, Restated	4,289,192	18,343,617	22,347,692
Deferred Payroll **	—	—	—
Reserved for Encumbrances	2,961,372	3,999,610	4,521,698
Reserved for Unencumbered Balances of Continuing Appropriations	3,805,935	4,298,496	7,051,171
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties/Special			
Fund for Economic Uncertainties	5,139,161	12,973,947	7,042,585
Unreserved-Undesignated, Available for Appropriation	(1,736,227)	(2,219,054)	4,085,813
Total Fund Balances, June 30	\$ 10,170,241	\$ 19,052,999	\$ 22,701,267

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

** Beginning with the 2009-10 Budget Act, Control Sec. 12.45.

2007	2008	2009	2010	2011	2012	2013
\$ 123,011,246	\$ 125,875,126	\$ 108,148,584	\$ 112,368,437	\$ 124,812,985	\$ 120,817,463	\$ 139,618,615
36,867,742	41,027,869	38,101,282	36,673,078	40,451,395	39,579,635	39,122,859
84,578,753	85,603,560	78,795,864	72,795,422	84,254,039	81,820,212	91,890,033
3,099,776	2,570,563	1,992,984	2,386,867	886,608	888,025	639,083
124,546,271	129,201,992	118,890,130	111,855,367	125,592,042	122,287,872	131,651,975
22,142,662	27,958,681	20,355,085	18,746,324	28,480,242	39,860,245	45,583,432
(24,389,984)	(26,765,364)	(22,740,558)	(21,090,752)	(26,801,534)	(41,947,269)	(48,548,777)
93,678,755	95,874,434	79,364,827	83,125,247	88,733,711	83,050,653	96,034,293
(93,678,755)	(95,874,434)	(79,364,827)	(83,125,247)	(88,733,711)	(83,050,653)	(96,034,293)
9,505,996	9,522,773	8,439,533	8,549,022	8,954,385	9,789,922	10,763,363
(9,505,996)	(9,522,773)	(8,439,533)	(8,549,022)	(8,954,385)	(9,789,922)	(10,763,363)
18,827,340	19,616,548	20,341,688	17,813,604	18,962,136	20,401,396	20,242,013
(17,412,227)	(18,002,478)	(20,474,325)	(18,083,248)	(19,808,766)	(20,872,362)	(20,155,429)
(832,209)	2,807,387	(2,518,110)	(2,614,072)	832,078	(2,557,990)	(2,878,761)
(2,367,234)	(519,479)	(13,259,656)	(2,101,002)	53,021	(4,028,399)	5,087,879
22,701,267	20,579,749	19,349,459	7,224,287	7,853,659	10,193,574	9,328,446
(46,718)	(646,899)	915,701	1,847,203	2,431,396	2,210,260	1,203,301
292,434	(63,912)	218,783	883,171	(144,502)	953,011	2,737
—	—	—	—	—	—	—
22,946,983	19,868,938	20,483,943	9,954,661	10,140,553	13,356,845	10,534,484
—	—	—	1,162,162	1,183,626	1,207,603	1,173,521
5,697,523	6,941,880	6,389,243	4,604,340	4,559,244	2,385,763	2,526,489
9,270,817	8,089,529	8,114,645	20,724,534	12,226,418	20,896,277	11,374,377
—	—	—	—	—	—	—
9,779,407	(804,802)	4,645,710	357,879	219,411	5,072,298	7,528,456
(4,167,998)	5,122,852	(11,925,311)	(18,995,256)	(7,995,125)	(20,233,495)	(6,980,480)
\$ 20,579,749	\$ 19,349,459	\$ 7,224,287	\$ 7,853,659	\$ 10,193,574	\$ 9,328,446	\$ 15,622,363

Governmental Cost Funds

Detailed Statement of Revenues

Year Ended June 30, 2013

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 169,042	\$ —	\$ 169,042
Excise Tax on Distilled Spirits	187,485	—	187,485
Corporation (Income) Tax	7,459,443	—	7,459,443
Cigarette Tax	90,005	777,901	867,906
Horse Racing Revenues	1,105	12,984	14,089
Inheritance Tax	—	—	—
Estate Tax	—	—	—
Gift Tax	—	—	—
Insurance Gross Premiums Tax	2,221,317	21,380	2,242,697
Trailer Coach License (In-Lieu) Fees	19,112	2,388	21,500
Motor Vehicle License (In-Lieu) Fees	7,333	1,990,911	1,998,244
Motor Vehicle Fuel Tax – Gasoline	—	5,172,274	5,172,274
Motor Vehicle Fuel Tax – Diesel	—	320,576	320,576
Motor Vehicle Registration and Other Fees	—	3,883,860	3,883,860
Personal Income Tax	65,443,286	1,204,576	66,647,862
Retail Sales and Use Tax	20,414,799	9,072,429	29,487,228
Retail Sales and Use Tax – Fiscal Recovery.....	—	1,443,966	1,443,966
Retail Sales and Use Tax – Realignment	—	2,916,187	2,916,187
TOTAL MAJOR TAXES AND LICENSES	96,012,927	26,819,432	122,832,359
MINOR REVENUES			
Regulatory Taxes and Licenses			
Quarterly Public Utilities Commission Fees	—	141,218	141,218
Liquor License Fees	—	53,008	53,008
Genetic Disease Counseling	—	111,715	111,715
Energy Resources Surcharge	—	523,384	523,384
Other Regulatory Taxes	7,887	88,977	96,864
General Fish and Game Licenses, Tags, and Permits	—	102,073	102,073
Other Regulatory Licenses and Permits	592,886	6,954,819	7,547,705
Teacher Credential Fees	—	18,775	18,775
Insurance Company Fees and Penalties	—	56,312	56,312
Division of Real Estate License Fees	—	53,842	53,842
Beverage Container Redemption Fees	—	1,175,472	1,175,472
Hazardous Waste Control Fees	—	42,293	42,293
Insurance Department Fees and Assessments	—	156,657	156,657
Universal Telephone Service Tax	—	—	—
Other	1,034	315,245	316,279
Total Regulatory Taxes and Licenses	601,807	9,793,790	10,395,597

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	28,092	28,092
Penalties on Traffic Violations	—	74,055	74,055
Penalties on Felony Convictions	—	51,888	51,888
Fingerprint Identification Card Fees	—	65,503	65,503
Trial Court Funding Revenues	—	—	—
Other	239,532	1,200,781	1,440,313
Total Revenue From Local Agencies	239,532	1,420,319	1,659,851
Services to the Public			
Pay Patients Board Charges	14,902	—	14,902
State Beach and Park Service Fees	—	102,440	102,440
Emergency Telephone User's Surcharge	—	79,150	79,150
Receipts From Health Care Deposit Fund	—	—	—
Medicare Receipts from Federal Government.....	16,205	—	16,205
General Fees - Secretary of State	161	28,976	29,137
Personalized License Plates	—	53,699	53,699
Other	2,408	168,345	170,753
Total Services to the Public	33,676	432,610	466,286
Use of Property and Money			
Income from Pooled Money Investments	25,774	184	25,958
Income from Surplus Money Investments	374	22,614	22,988
Federal Land Royalties	—	83,856	83,856
Rentals of State Property	16,560	51,613	68,173
State Lands Royalties	381,700	—	381,700
Other	8,480	48,628	57,108
Total Use of Property and Money	432,888	206,895	639,783
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	74,130	74,130
Sale of Fixed Assets	41	12,670	12,711
Revenue – Abandoned Property	511,465	9,331	520,796
Miscellaneous Revenue	160,640	436,663	597,303
Tribal Gaming Revenues.....	239,531	42,590	282,121
Delinquent Receivables - Cost Recovery GC 16583.1.....	12,254	256	12,510
Penalties and Interest on Personal Income Tax	—	13,707	13,707
Uninsured Motorist Fees	1,120	263	1,383
Other Revenue – Cost Recoveries	76,969	34,365	111,334
Penalty Assessments	68,003	1,592,237	1,660,240
Auction Proceeds for Carbon Allowances	—	257,264	257,264
Other	26,908	54,332	81,240
Total Miscellaneous	1,096,931	2,527,808	3,624,739
TOTAL MINOR REVENUES	2,404,834	14,381,422	16,786,256
TOTAL REVENUES	\$ 98,417,761	\$ 41,200,854	\$ 139,618,615

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2013

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
LEGISLATIVE, JUDICIAL, AND EXECUTIVE						
Legislative						
Legislature						
Senate	\$ 109,350	\$ 685	\$ 110,035	\$ 110,035	\$ —	\$ —
Assembly	146,716	81	146,797	146,797	—	—
Legislative Joint Expenses	—	6	6	6	—	—
Total Legislature	256,066	772	256,838	256,838	—	—
Legislative Counsel Bureau	73,065	—	73,065	73,065	—	—
Total Legislative	329,131	772	329,903	329,903	—	—
Judicial						
Judiciary	747,578	1,995,631	2,743,209	568,353	2,176,403	(1,547)
Commission on Judicial Performance	4,019	—	4,019	4,019	—	—
Contributions to Judges' Retirement Fund	214,531	—	214,531	3,982	210,549	—
Total Judicial	966,128	1,995,631	2,961,759	576,354	2,386,952	(1,547)
Executive/Governor						
Governor's Office	8,204	—	8,204	8,204	—	—
California Technology Agency	3,953	94,042	97,995	5,644	92,351	—
Governor's Office of Business and Economic Development	2,756	—	2,756	2,756	—	—
Secretary for Business, Transportation, and Housing	2,317	1,358	3,675	3,675	—	—
Secretary of California Health and Human Services Agency	2,568	9,230	11,798	11,798	—	—
Secretary of the Natural Resources Agency	—	3,109	3,109	3,109	—	—
Office of the Inspector General	13,507	—	13,507	13,507	—	—
Secretary for Environmental Protection	1,781	14,250	16,031	16,031	—	—
Secretary for Labor and Workforce Development	—	308	308	308	—	—
Office of Planning and Research	1,888	—	1,888	1,888	—	—
California Emergency Management Agency	105,974	25,619	131,593	41,643	89,950	—
Total Executive/Governor	142,948	147,916	290,864	108,563	182,301	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Executive/Constitutional Offices						
Office of the Lieutenant Governor	1,001	—	1,001	1,001	—	—
Department of Justice	169,773	248,716	418,489	413,601	4,888	—
State Controller	45,720	19,922	65,642	65,607	35	—
Department of Insurance.....	—	220,108	220,108	163,450	56,658	—
California Gambling Control Commission	—	18,950	18,950	9,891	9,059	—
State Board of Equalization	287,026	192,149	479,175	479,175	—	—
Secretary of State	196	34,745	34,941	34,941	—	—
Citizens Redistricting Commission	80	—	80	80	—	—
State Treasurer	2,728	2,056	4,784	4,784	—	—
Scholarshare Investment Board	389	—	389	389	—	—
California Debt and Investment Advisory Commission	—	2,307	2,307	2,307	—	—
California Debt Limit Allocation Committee	—	1,228	1,228	1,228	—	—
California Industrial Development Financing Advisory Commission	—	19	19	19	—	—
California Tax Credit Allocation Committee	—	5,507	5,507	5,297	210	—
Alternative Energy & Advanced Transportation Finance Authority	—	5,182	5,182	182	5,000	—
Total Executive/Constitutional Offices	506,913	750,889	1,257,802	1,181,952	75,850	—
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	1,945,120	2,895,208	4,840,328	2,196,772	2,645,103	(1,547)
STATE AND CONSUMER SERVICES						
California Science Center	17,965	7,531	25,496	25,496	—	—
California African-American Museum	2,132	—	2,132	2,132	—	—
Department of Consumer Affairs Regulatory Boards	—	243,062	243,062	243,062	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions	—	188,280	188,280	188,280	—	—
Alfred E. Alquist Seismic Safety Commission	—	913	913	913	—	—
Department of Fair Employment and Housing	13,450	—	13,450	13,450	—	—
Fair Employment and Housing Commission	388	—	388	388	—	—
Franchise Tax Board	624,518	16,278	640,796	640,796	—	—
Department of General Services – Headquarters	2,690	78,284	80,974	80,974	—	—
California Victim Compensation and Government Claims Board	—	80,263	80,263	66,851	13,412	—
TOTAL STATE AND CONSUMER SERVICES	661,143	614,611	1,275,754	1,262,342	13,412	—
BUSINESS, TRANSPORTATION, AND HOUSING						
Business and Housing						
Department of Alcoholic Beverage Control	—	53,149	53,149	50,152	2,997	—
Alcoholic Beverage Control Appeals Board	—	851	851	851	—	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2013

(Amounts in thousands)

	Classification by Fund Type		Total Expenditures	Classification by Character		
	General Fund	Special Funds		State Operations	Local Assistance	Capital Outlay
Department of Financial Institutions	—	33,337	33,337	33,337	—	—
Department of Corporations	—	43,134	43,134	43,134	—	—
Department of Housing and Community Development	6,991	26,058	33,049	27,420	5,629	—
Office of Real Estate Appraisers	—	4,953	4,953	4,953	—	—
Department of Real Estate	—	42,993	42,993	42,993	—	—
Total Business and Housing	6,991	204,475	211,466	202,840	8,626	—
Transportation						
California Transportation Commission	—	2,094	2,094	2,094	—	—
State Transit Assistance	—	417,495	417,495	—	417,495	—
Department of Transportation	83,416	2,753,931	2,837,347	1,991,136	308,650	537,561
Pilot Commissioners Board for SF, San Pablo, and Suisun Bays ...	—	1,550	1,550	1,550	—	—
Office of Traffic Safety	—	401	401	401	—	—
Department of the California Highway Patrol	—	1,776,352	1,776,352	1,759,800	—	16,552
Department of Motor Vehicles	—	915,406	915,406	899,990	2,074	13,342
Total Transportation	83,416	5,867,229	5,950,645	4,654,971	728,219	567,455
TOTAL BUSINESS, TRANSPORTATION, AND HOUSING ..	90,407	6,071,704	6,162,111	4,857,811	736,845	567,455
NATURAL RESOURCES						
Special Resources Programs	—	5,000	5,000	203	4,797	—
California Tahoe Conservancy	—	1,370	1,370	4,156	—	(2,786)
California Conservation Corps	31,669	34,011	65,680	65,680	—	—
Energy Resources Conservation and Development Commission ...	—	300,860	300,860	300,575	285	—
Colorado River Board of California	(99)	—	(99)	(99)	—	—
Department of Conservation	3,625	47,337	50,962	50,962	—	—
Department of Resources, Recycling, and Recovery	—	1,462,994	1,462,994	1,432,707	30,287	—
Department of Forestry and Fire Protection	788,908	63,450	852,358	852,355	—	3
State Lands Commission	9,460	14,888	24,348	24,348	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Department of Fish and Wildlife	61,059	162,300	223,359	221,591	1,768	—
Wildlife Conservation Board	—	25,234	25,234	1,449	—	23,785
Department of Boating and Waterways	—	1,199	1,199	—	1,199	—
California Coastal Commission	10,307	2,042	12,349	11,551	798	—
State Coastal Conservancy	—	3,317	3,317	1,509	—	1,808
Native American Heritage Commission	612	—	612	612	—	—
Department of Parks and Recreation	110,295	229,008	339,303	304,444	23,887	10,972
Santa Monica Mountains Conservancy	—	275	275	275	—	—
San Francisco Bay Conservation and Development Commission ...	3,840	—	3,840	3,840	—	—
San Gabriel & Lower LA Rivers & Mountains Conservancy	—	230	230	230	—	—
San Joaquin River Conservancy	—	366	366	366	—	—
Baldwin Hills Conservancy	—	328	328	328	—	—
Delta Protection Commission	—	746	746	746	—	—
San Diego River Conservancy	—	322	322	322	—	—
Coachella Valley Mountains Conservancy	—	227	227	227	—	—
Sierra Nevada Conservancy	—	4,044	4,044	4,044	—	—
Department of Water Resources	95,312	24,382	119,694	115,979	—	3,715
Sacramento-San Joaquin Delta Conservancy	637	50	687	687	—	—
Delta Stewardship Council.....	5,464	543	6,007	6,007	—	—
TOTAL NATURAL RESOURCES	1,121,089	2,384,523	3,505,612	3,405,094	63,021	37,497
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY						
State Air Resources Board	—	302,289	302,289	232,474	69,815	—
Department of Pesticide Regulation	—	76,170	76,170	53,731	22,439	—
State Water Resources Control Board	14,540	370,896	385,436	370,773	14,663	—
Department of Toxic Substances Control	21,417	107,864	129,281	129,281	—	—
Office of Environmental Health Hazard Assessment	4,057	10,194	14,251	14,251	—	—
TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY	40,014	867,413	907,427	800,510	106,917	—
HEALTH AND HUMAN SERVICES						
Mental Health Services Oversight and Accountability Commission .	—	6,850	6,850	6,850	—	—
State-Local Realignment 2011	—	5,799,011	5,799,011	66,478	5,732,533	—
Emergency Medical Services Authority	6,692	3,350	10,042	4,280	5,762	—
Office of Statewide Health Planning and Development	—	94,864	94,864	77,075	17,789	—
Department of Managed Health Care	—	40,681	40,681	40,681	—	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2013

(Amounts in thousands)

	Classification by Fund Type		Total Expenditures	Classification by Character		
	General Fund	Special Funds		State Operations	Local Assistance	Capital Outlay
Department of Aging	31,416	4,367	35,783	3,099	32,684	—
Department of Alcohol and Drug Programs	34,062	14,872	48,934	11,053	37,881	—
California Children and Families Commission	—	427,717	427,717	4,794	422,923	—
Department of Health Care Services	15,118,340	6,090,048	21,208,388	158,232	21,050,156	—
Department of Public Health	129,474	631,141	760,615	303,013	457,602	—
Managed Risk Medical Insurance Board	177,871	151,541	329,412	2,778	326,634	—
Department of Developmental Services						
Department of Developmental Services – Headquarters	2,362,891	6,189	2,369,080	9,716	2,359,364	—
State Hospitals, Department of Developmental Services	204,725	—	204,725	196,362	—	8,363
Sonoma State Hospital	97,728	—	97,728	93,667	—	4,061
Southern California Facility – Cathedral City	9,338	—	9,338	9,338	—	—
Total Department of Developmental Services	2,674,682	6,189	2,680,871	309,083	2,359,364	12,424
Department of Mental Health						
Department of Mental Health – Headquarters	137,595	—	137,595	135,129	—	2,466
Atascadero State Hospital	209,005	—	209,005	209,005	—	—
Metropolitan State Hospital	127,897	—	127,897	127,897	—	—
Napa State Hospital	214,433	—	214,433	214,433	—	—
Patton State Hospital	267,390	—	267,390	267,390	—	—
Stockton State Hospital	6,585	—	6,585	6,585	—	—
Vacaville Psychiatric Services	66,444	—	66,444	66,444	—	—
Coalinga Secure Treatment Facility	187,730	—	187,730	187,730	—	—
Salinas Valley State Prison Treatment Facility	60,354	—	60,354	60,354	—	—
Total Department of Mental Health	1,277,433	—	1,277,433	1,274,967	—	2,466
Department of Rehabilitation	55,266	1,060	56,326	56,326	—	—
Department of Child Support Services	298,864	—	298,864	42,405	256,459	—
Department of Social Services	6,859,289	28,515	6,887,804	120,439	6,767,365	—
State-Local Realignment	—	4,650,244	4,650,244	—	4,650,244	—
TOTAL HEALTH AND HUMAN SERVICES	26,663,389	17,950,450	44,613,839	2,481,553	42,117,396	14,890

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
CORRECTIONS AND REHABILITATION						
Department of Corrections and Rehabilitation.....	8,512,201	(615)	8,511,586	8,308,044	187,203	16,339
Board of State and Community Corrections.....	39,637	30,724	70,361	8,741	61,620	—
Federal Immigration Funding - Incarceration.....	(51,230)	—	(51,230)	(51,230)	—	—
TOTAL CORRECTIONS AND REHABILITATION	8,500,608	30,109	8,530,717	8,265,555	248,823	16,339
EDUCATION						
K-12 Education						
Department of Education – Headquarters	38,225,590	110,930	38,336,520	51,583	38,284,937	—
California School for the Blind	10,318	—	10,318	10,318	—	—
California School for the Deaf – Fremont	29,371	—	29,371	29,371	—	—
California School for the Deaf – Riverside	26,630	—	26,630	26,630	—	—
Diagnostic Centers	11,655	—	11,655	11,655	—	—
California State Library	19,096	1,055	20,151	14,899	5,252	—
Education Audit Appeals Panel	690	—	690	690	—	—
California State Summer School for the Arts	1,364	—	1,364	1,364	—	—
Contributions to Teachers' Retirement Fund	1,324,160	—	1,324,160	—	1,324,160	—
School Facilities Aid Program	379	(2,475)	(2,096)	—	(2,096)	—
Commission on Teacher Credentialing	26,191	4,069	30,260	4,069	26,191	—
Total K-12 Education	39,675,444	113,579	39,789,023	150,579	39,638,444	—
Higher Education – Community Colleges						
Board of Governors of the California Community Colleges	3,709,955	15,238	3,725,193	9,556	3,715,637	—
California Postsecondary Education Commission	2	—	2	2	—	—
University of California	2,377,339	29,359	2,406,698	2,406,698	—	—
Hastings College of Law	7,849	—	7,849	7,849	—	—
Trustees of the California State University – Fiscal Management ...	140,618	—	140,618	140,618	—	—
California State College, Bakersfield	50,416	—	50,416	50,416	—	—
California State College, San Bernardino	75,610	—	75,610	75,610	—	—
California State College, Stanislaus	48,701	—	48,701	48,701	—	—
California State University, Chico	83,535	—	83,535	83,535	—	—
California State University, Dominguez Hills	60,169	—	60,169	60,169	—	—
California State University, Fresno	107,015	—	107,015	107,015	—	—
California State University, Fullerton	119,436	—	119,436	119,436	—	—
California State University, East Bay	64,239	—	64,239	64,239	—	—

(Continued)

Governmental Cost Funds Revenue and Expenditure Detail

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2013

(Amounts in thousands)

	Classification by Fund Type		Total Expenditures	Classification by Character		
	General Fund	Special Funds		State Operations	Local Assistance	Capital Outlay
California State University, Humboldt	58,928	—	58,928	58,928	—	—
California State University, Long Beach	133,702	—	133,702	133,702	—	—
California State University, Los Angeles	98,146	—	98,146	98,146	—	—
California State University, Maritime Academy	20,300	—	20,300	20,300	—	—
California State University, Monterey Bay	51,628	—	51,628	51,628	—	—
California State University, Northridge	135,218	—	135,218	135,218	—	—
California State Polytechnic University, Pomona	99,280	—	99,280	99,280	—	—
California State University, Sacramento	111,761	—	111,761	111,761	—	—
California State University, San Diego	142,167	—	142,167	142,167	—	—
California State University, San Francisco	115,644	—	115,644	115,644	—	—
California State University, San Jose	105,772	—	105,772	105,772	—	—
California State Polytechnic University, San Luis Obispo	93,292	—	93,292	93,292	—	—
California State University, Sonoma	48,982	—	48,982	48,982	—	—
California State University, San Marcos	52,977	—	52,977	52,977	—	—
California State University, Channel Islands	45,896	—	45,896	45,896	—	—
CSU Health Benefits for Retired Annuitants	181,601	—	181,601	181,601	—	—
Student Aid Commission	670,504	—	670,504	10,529	659,975	—
Total Higher Education	9,010,682	44,597	9,055,279	4,679,667	4,375,612	—
TOTAL EDUCATION	48,686,126	158,176	48,844,302	4,830,246	44,014,056	—
LABOR AND WORKFORCE DEVELOPMENT						
Employment Development Department	329,717	78,392	408,109	408,109	—	—
Agricultural Labor Relations	4,783	490	5,273	5,273	—	—
Department of Industrial Relations	2,067	294,894	296,961	296,961	—	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	336,567	373,776	710,343	710,343	—	—
GENERAL GOVERNMENT						
General Administration						
Commission on Peace Officer Standards and Training	—	54,576	54,576	34,771	19,805	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
State Public Defender	10,102	—	10,102	10,102	—	—
California Arts Council	1,020	2,783	3,803	1,728	2,075	—
Public Employment Relations Board	7,580	—	7,580	7,580	—	—
Department of Personnel Administration	7,191	100	7,291	7,291	—	—
California Citizen Compensation Committee	2	—	2	2	—	—
State Personnel Board	880	—	880	880	—	—
Board of Chiropractic Examiners	—	3,214	3,214	3,214	—	—
California Horse Racing Board	—	11,488	11,488	11,488	—	—
Department of Food and Agriculture	60,270	136,931	197,201	155,469	41,732	—
Fair Political Practices Commission	7,840	—	7,840	7,840	—	—
Public Utilities Commission	—	1,240,584	1,240,584	1,240,584	—	—
Milton Marks Commission on California State Government						
Organization and Economy	832	—	832	832	—	—
California Commission on Disability Access	402	—	402	402	—	—
Commission on the Status of Women	121	—	121	121	—	—
Bureau of State Audits	12,592	(983)	11,609	11,609	—	—
Department of Finance	27,092	(1,389)	25,703	25,703	—	—
Financial Information System for California	—	57,706	57,706	57,706	—	—
Commission on State Mandates	38,566	2,495	41,061	1,563	39,498	—
Office of Administrative Law	1,386	—	1,386	1,386	—	—
Military Department	43,570	589	44,159	44,129	30	—
Veterans' Home of California – Headquarters	218,983	1,511	220,494	216,730	3,764	—
Total General Administration	438,429	1,509,605	1,948,034	1,841,130	106,904	—
Tax Relief						
General Tax Relief	427,285	—	427,285	—	427,285	—
Total Tax Relief	427,285	—	427,285	—	427,285	—
Local Government Aid (Subventions)						
Local Government Financing, Proposition 13 Fiscal Relief	2,085,526	1,905	2,087,431	2,084,003	3,428	—
Payments to Counties for Costs of Homicide Trials	225	—	225	—	225	—
Shared Revenues						
Apportionment of Off-Highway License Fees	—	2,101	2,101	—	2,101	—
Apportionment of Tideland Revenues	850	—	850	—	850	—
Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets	—	1,567,801	1,567,801	26,468	1,541,333	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2013

(Amounts in thousands)

	Classification by Fund Type		Total Expenditures	Classification by Character		
	General Fund	Special Funds		State Operations	Local Assistance	Capital Outlay
Apportionment of Geothermal Resources Development	—	3,027	3,027	3,027	—	—
Apportionment of Local Transportation Funding	—	(1,325)	(1,325)	—	(1,325)	—
Total Shared Revenues	850	1,571,604	1,572,454	29,495	1,542,959	—
Total Local Government Aid (Subventions)	2,086,601	1,573,509	3,660,110	2,113,498	1,546,612	—
Debt Service						
General Obligation Bonds and Commercial Paper	4,284,817	—	4,284,817	4,284,817	—	—
Economic Recovery Financing Committee	—	1,327,357	1,327,357	1,327,357	—	—
Cash Management and Budgetary Loans	109,305	—	109,305	109,305	—	—
Interest Payments to Federal Governments	202	33	235	235	—	—
Total Debt Service	4,394,324	1,327,390	5,721,714	5,721,714	—	—
Statewide Expenditure and Savings						
Health and Dental Benefits for Annuitants	1,320,488	—	1,320,488	1,320,488	—	—
Board of Control Equity Claims	1,374	60	1,434	1,434	—	—
Judgments, Settlements, and Tort Liability Claims	16,030	86	16,116	16,116	—	—
Reserve for Encumbrance	(109,714)	(26,383)	(136,097)	11,783	(152,329)	4,449
Statewide General Administration Expenditures (Pro Rata)	(592,832)	518	(592,314)	(592,314)	—	—
Miscellaneous	(6,616)	152	(6,464)	(6,464)	—	—
General Fund Credits From Federal Funds	(132,847)	—	(132,847)	(132,847)	—	—
June to July Payroll Deferral	20,984	13,099	34,083	18,095	15,988	—
Total Statewide Expenditure and Savings	516,867	(12,468)	504,399	636,291	(136,341)	4,449
TOTAL GENERAL GOVERNMENT	7,863,506	4,398,036	12,261,542	10,312,633	1,944,460	4,449
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 95,907,969	\$ 35,744,006	\$ 131,651,975	\$ 39,122,859	\$ 91,890,033	\$ 639,083

(Concluded)



Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2013

(Amounts in thousands)

	Bonds	
	Outstanding	Issued
	June 30, 2012	
NON-SELF-LIQUIDATING BONDS		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	\$ 2,251,440	\$ 87,015
California Library Construction and Renovation	303,945	6,410
California Park and Recreational Facilities	16,370	—
California Parklands	3,580	—
California Safe Drinking Water	69,015	6,295
California Stem Cell Research and Cures	1,120,305	354,135
California Wildlife, Coastal, and Park Land Conservation	148,995	—
Children's Hospital	1,199,545	—
Class-Size Reduction Public Education Facilities	6,615,990	718,695
Clean Air and Transportation Improvement	940,980	120,670
Clean Water	13,675	—
Clean Water and Water Conservation	5,650	—
Clean Water and Water Reclamation	28,345	15,410
Community Parklands	3,940	—
County Correctional Facility Capital Expenditure	28,590	—
County Correctional Facility Capital Expenditure and Youth Facility	103,745	22,190
Disaster Preparedness and Flood Prevention	2,252,925	—
Earthquake Safety and Public Building Rehabilitation	138,485	20,820
Fish and Wildlife Habitat Enhancement	6,035	—
Higher Education Facilities	501,295	47,780
Highway Safety, Traffic Reduction, Air Quality, and Port Security	8,932,560	2,005,895
Housing and Emergency Shelter	3,145,530	—
Housing and Homeless	2,395	1,285
Kindergarten-University Public Education Facilities	30,779,420	2,799,565
Lake Tahoe Acquisitions	600	—
New Prison Construction	83,600	18,360
Passenger Rail and Clean Air	123,435	21,060
Public Education Facilities	1,706,775	171,580
Safe, Clean, Reliable Water Supply	686,410	82,170
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	1,554,450	137,280
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	2,417,410	—
Safe Neighborhood Parks	1,674,020	209,790
Safe Reliable High-Speed Passenger Train	499,285	204,245
School Building and Earthquake	18,640	—
School Facilities	1,445,060	132,355
Seismic Retrofit	1,361,885	198,030
State School Building Lease-Purchase	—	—
State, Urban, and Coastal Park	5,055	—
Veterans' Home	39,190	—
Voting Modernization	62,325	—
Water Conservation	28,200	6,495
Water Conservation and Water Quality	41,270	—
Water Security, Clean Drinking Water, Coastal and Beach Protection	2,700,500	29,640
Total, Non-Self-Liquidating Bonds	73,060,865	7,417,170
SELF-LIQUIDATING BONDS		
California Water Resources Development	362,375	—
Economic Recovery	6,386,950	—
Veterans Farm and Home Building	757,560	—
Total, Self-Liquidating Bonds	7,506,885	—
Total, Bonded Debt	\$ 80,567,750	\$ 7,417,170

Interest	Redemption	Refunded	Bonds Outstanding June 30, 2013	Authorized and Unissued	Commercial Paper Authorized
\$ 121,461	\$ 23,510	\$ 93,910	\$ 2,221,035	\$ 19	\$ 240
16,161	5,840	7,240	297,275	—	5
851	1,645	—	14,725	—	—
188	310	—	3,270	—	—
3,533	4,325	7,325	63,660	—	—
60,656	—	277,000	1,197,440	1,397	247
7,875	14,105	—	134,890	—	—
77,577	5,890	—	1,193,655	335	151
307,539	263,405	783,975	6,287,305	—	11
43,433	66,065	112,000	883,585	—	18
763	1,210	—	12,465	—	—
306	415	—	5,235	—	—
1,268	1,945	17,480	24,330	—	—
200	465	—	3,475	—	—
1,335	8,810	—	19,780	—	—
4,711	13,940	24,785	87,210	—	—
147,798	8,045	—	2,244,880	1,163	655
6,300	30,655	23,095	105,555	—	10
311	280	—	5,755	—	—
23,307	37,405	52,995	458,675	—	1
540,707	35,030	—	10,903,425	6,875	1,668
178,532	119,040	—	3,026,490	76	1,315
100	390	1,435	1,855	—	—
1,533,122	475,875	1,902,375	31,200,735	—	1,817
29	150	—	450	—	—
3,741	22,085	19,610	60,265	—	2
5,268	42,215	22,560	79,720	—	—
78,542	90,880	189,185	1,598,290	—	15
32,461	22,350	92,410	653,820	—	89
78,818	40,840	151,025	1,499,865	—	136
152,292	6,205	—	2,411,205	2,008	950
78,979	47,000	230,010	1,606,800	44	42
23,164	—	—	703,530	—	9,244
987	1,335	—	17,305	—	—
65,237	110,925	151,490	1,315,000	—	10
64,362	52,220	225,905	1,281,790	—	—
—	—	—	—	—	—
243	375	—	4,680	—	—
2,608	3,985	—	35,205	—	1
2,667	10,290	—	52,035	—	64
1,356	1,560	7,440	25,695	—	5
2,064	4,180	—	37,090	14	—
150,808	31,070	22,290	2,676,780	291	249
3,821,657	1,606,265	4,415,540	74,456,230	12,223	16,947
15,008	59,455	—	302,920	168	—
271,296	1,154,735	—	5,232,215	—	—
31,353	172,200	—	585,360	900	239
317,657	1,386,390	—	6,120,495	1,068	239
\$ 4,139,314	\$ 2,992,655	\$ 4,415,540	\$ 80,576,725	\$ 13,291	\$ 17,186

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2013
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Library Construction and Renovation	California Park and Recreational Facilities	California Parklands
2014	\$ 152,896	\$ 21,077	\$ 1,971	\$ 480
2015	179,825	29,885	1,905	462
2016	205,727	36,243	1,840	444
2017	143,073	22,034	1,870	426
2018	142,359	19,056	1,800	408
2019	137,977	29,039	1,740	392
2020	135,614	17,935	1,671	376
2021	240,411	17,825	1,602	360
2022	167,677	17,526	1,338	344
2023	224,202	16,101	1,303	396
2024	107,632	18,986	911	55
2025	110,764	15,598	717	52
2026	321,057	18,270	511	—
2027	111,825	19,658	237	—
2028	136,911	16,895	226	—
2029	135,880	16,268	—	—
2030	115,207	16,435	—	—
2031	137,974	29,698	—	—
2032	173,217	18,213	—	—
2033	174,852	18,598	—	—
2034	201,095	32,503	—	—
2035	193,017	24,446	—	—
2036	185,365	24,178	—	—
2037	73,089	18,276	—	—
2038	159,310	12,607	—	—
2039	145,534	23,372	—	—
2040	16,835	8,664	—	—
2041	28,036	7,484	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
TOTAL BONDED DEBT	4,257,361	566,870	19,642	4,195
Percent of Total Requirements	2.92%	0.39%	0.01%	0.00%
Total Interest Payments	2,036,326	269,595	4,917	925
Total Redemptions	\$ 2,221,035	\$ 297,275	\$ 14,725	\$ 3,270

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2013
(Amounts in thousands)

Non-Self-Liquidating

FISCAL YEAR	Non-Self-Liquidating			
	Clean Water and Water Conservation	Clean Water and Water Reclamation	Community Parklands	County Correctional Facility Capital Expenditure
2014	\$ 697	\$ 3,442	\$ 517	\$ 3,247
2015	673	2,610	497	2,844
2016	650	2,523	479	2,732
2017	632	2,899	458	2,620
2018	609	2,785	439	2,508
2019	585	2,717	420	2,403
2020	538	2,855	403	2,208
2021	515	2,595	386	2,114
2022	494	3,297	369	2,021
2023	471	1,913	425	2,127
2024	448	781	—	—
2025	301	745	—	—
2026	174	774	—	—
2027	122	567	—	—
2028	117	478	—	—
2029	112	790	—	—
2030	—	—	—	—
2031	—	—	—	—
2032	—	—	—	—
2033	—	—	—	—
2034	—	—	—	—
2035	—	—	—	—
2036	—	—	—	—
2037	—	—	—	—
2038	—	—	—	—
2039	—	—	—	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
TOTAL BONDED DEBT	7,138	31,771	4,393	24,824
Percent of Total Requirements	0.01%	0.02%	0.00%	0.02%
Total Interest Payments	1,903	7,441	918	5,044
Total Redemptions	\$ 5,235	\$ 24,330	\$ 3,475	\$ 19,780

Non-Self-Liquidating

County Correctional Facility Capital Expenditure and Youth Facility	Disaster Preparedness and Flood Prevention	Earthquake Safety and Public Building Rehabilitation	Fish and Wildlife Habitat Enhancement	Higher Education Facilities	Highway Safety, Traffic Reduction, Air Quality, and Port Security	Housing and Emergency Shelter
\$ 10,831	\$ 160,696	\$ 23,096	\$ 653	\$ 54,233	\$ 758,823	\$ 729,096
11,084	146,820	19,163	636	53,275	789,030	729,152
12,069	149,570	13,676	533	57,985	785,890	599,873
10,461	159,438	13,256	518	50,654	922,761	367,182
11,667	153,077	14,753	591	53,121	952,985	223,228
10,773	173,217	12,890	577	60,154	726,811	331,848
12,915	233,728	10,128	563	58,405	773,615	335,855
4,398	163,748	6,094	548	37,469	761,857	35,266
9,383	190,026	4,751	494	47,591	764,229	43,620
6,077	154,742	8,846	534	42,724	698,046	28,713
3,736	134,456	410	430	25,426	682,427	28,621
3,140	219,456	411	320	18,205	610,344	28,931
2,150	184,463	240	258	15,642	685,350	28,690
1,114	164,430	230	259	8,452	620,574	33,064
1,255	135,833	225	240	6,267	681,930	28,749
740	135,240	215	235	12,029	671,989	28,606
640	159,008	205	221	3,026	713,567	28,591
—	246,965	—	222	1,535	633,815	59,732
—	169,120	—	222	1,412	768,382	31,077
—	170,063	—	227	1,450	858,135	27,146
—	149,094	—	226	424	908,915	134,117
—	412,660	—	—	1,639	921,595	30,829
—	279,896	—	—	1,537	909,218	28,574
—	246,206	—	—	1,201	1,447,244	25,258
—	241,755	—	—	1,187	1,365,898	25,147
—	110,824	—	—	79	870,095	112,699
—	228,895	—	—	1,109	624,835	16,936
—	275,562	—	—	—	526,653	83,507
—	51,619	—	—	—	235,331	—
—	—	—	—	—	967,215	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
112,433	5,400,607	128,589	8,507	616,231	23,637,559	4,204,107
0.08%	3.71%	0.09%	0.01%	0.42%	16.21%	2.88%
25,223	3,155,727	23,034	2,752	157,556	12,734,134	1,177,617
\$ 87,210	\$ 2,244,880	\$ 105,555	\$ 5,755	\$ 458,675	\$ 10,903,425	\$ 3,026,490

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2013
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Housing and Homeless	Kindergarten-University Public Education Facilities	Lake Tahoe Acquisitions	New Prison Construction
2014	\$ 178	\$ 2,100,716	\$ 170	\$ 19,406
2015	360	2,071,646	162	12,058
2016	201	2,159,909	56	6,901
2017	199	2,405,295	54	6,454
2018	197	2,659,290	51	8,254
2019	190	2,443,538	—	9,870
2020	180	2,213,406	—	1,959
2021	160	2,183,565	—	899
2022	438	2,283,304	—	437
2023	195	2,029,944	—	485
2024	—	1,988,948	—	331
2025	—	2,020,758	—	394
2026	—	1,999,180	—	478
2027	—	2,283,493	—	452
2028	—	2,277,656	—	456
2029	—	2,189,221	—	450
2030	—	2,320,489	—	438
2031	—	2,417,782	—	1,158
2032	—	1,980,933	—	59
2033	—	2,016,585	—	61
2034	—	2,601,092	—	68
2035	—	2,206,017	—	—
2036	—	1,818,739	—	—
2037	—	1,595,521	—	—
2038	—	1,421,758	—	—
2039	—	1,916,687	—	—
2040	—	676,675	—	—
2041	—	1,119,432	—	—
2042	—	1,142,973	—	—
2043	—	414,576	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
TOTAL BONDED DEBT	2,298	58,959,128	493	71,068
Percent of Total Requirements	0.00%	40.44%	0.00%	0.05%
Total Interest Payments	443	27,758,393	43	10,803
Total Redemptions	\$ 1,855	\$ 31,200,735	\$ 450	\$ 60,265

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2013
(Amounts in thousands)

Non-Self-Liquidating

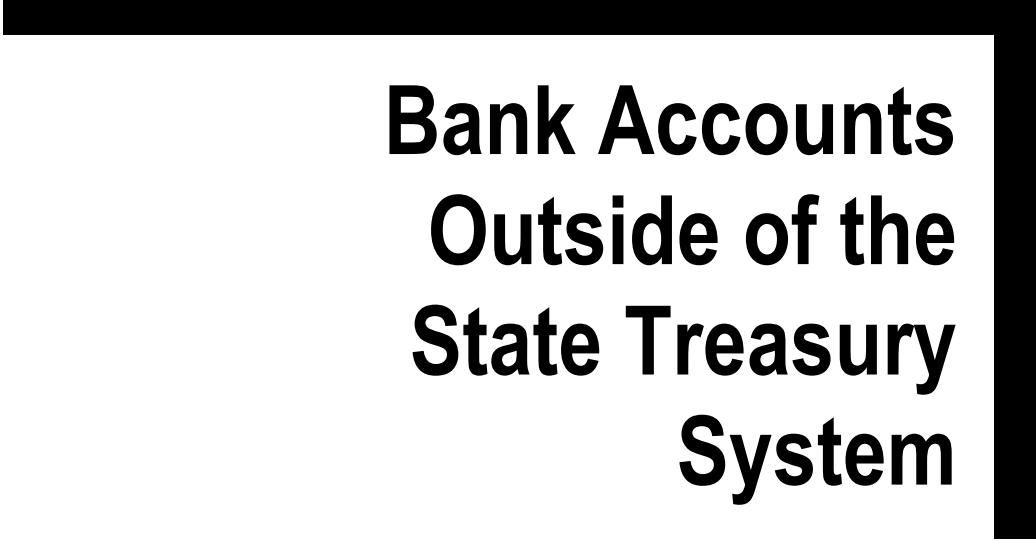
FISCAL YEAR	Non-Self-Liquidating			
	School Building and Earthquake	School Facilities	Seismic Retrofit	State, Urban, and Coastal Park
2014	\$ 2,252	\$ 172,678	\$ 121,234	\$ 599
2015	2,182	181,137	111,719	581
2016	2,112	152,237	104,481	562
2017	2,037	160,482	113,742	548
2018	1,967	146,677	119,953	529
2019	1,897	162,572	91,548	510
2020	1,827	150,806	108,148	492
2021	1,757	117,990	108,378	473
2022	1,687	203,938	99,185	455
2023	1,616	96,574	110,734	490
2024	1,544	50,575	95,731	342
2025	1,473	26,157	110,807	156
2026	1,401	11,365	91,465	150
2027	—	10,887	100,607	88
2028	—	11,002	102,046	85
2029	—	17,711	84,256	131
2030	—	5,280	66,197	—
2031	—	2,638	46,857	—
2032	—	2,774	42,293	—
2033	—	2,975	21,365	—
2034	—	518	37,590	—
2035	—	349	22,807	—
2036	—	377	21,570	—
2037	—	72	16,130	—
2038	—	—	15,612	—
2039	—	—	15,487	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
TOTAL BONDED DEBT	23,752	1,687,771	1,979,942	6,191
Percent of Total Requirements	0.02%	1.16%	1.36%	0.01%
Total Interest Payments	6,447	372,771	698,152	1,511
Total Redemptions	\$ 17,305	\$ 1,315,000	\$ 1,281,790	\$ 4,680

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2013
(Amounts in thousands)

FISCAL YEAR	Self-Liquidating	
	Veterans Farm and Home Building	Total
2014	\$ 26,149	\$ 7,107,490
2015	46,456	7,244,006
2016	50,813	7,260,148
2017	39,639	6,561,850
2018	50,091	6,506,083
2019	50,528	6,744,875
2020	32,996	6,796,834
2021	32,757	6,076,057
2022	32,996	6,094,916
2023	32,033	5,601,384
2024	32,389	4,783,247
2025	38,743	4,753,361
2026	18,374	4,847,032
2027	34,489	4,851,517
2028	34,848	4,797,357
2029	50,072	4,781,524
2030	62,164	4,727,733
2031	61,974	4,707,138
2032	35,442	4,361,656
2033	54,093	4,329,904
2034	29,064	5,035,815
2035	28,579	4,542,767
2036	18,348	3,954,457
2037	26,573	4,128,800
2038	17,963	3,882,104
2039	17,975	4,080,786
2040	17,985	1,993,785
2041	17,995	2,421,197
2042	—	1,429,923
2043	—	1,381,791
2044	—	—
2045	—	—
2046	—	—
2047	—	—
2048	—	—
TOTAL BONDED DEBT	991,528	145,785,536
Percent of Total Requirements	0.68%	100.00%
Total Interest Payments	406,168	65,208,811
Total Redemptions	\$ 585,360	\$ 80,576,725

(Concluded)



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

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2013

(Amounts in dollars)

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

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
Board of Equalization	State of California, State Board of Equalization	Checking	Deposit of fuel tax revenue from licenses through International Fuel Tax Agreement	\$ 2,615,754
Business, Transportation, and Housing Agency	Transportation Bond and Loan Guarantees	Trust	Investment of program funds for guarantee reserve	88,553
	California Infrastructure and Economic Development Bank Fund	Bond Trust	Hold funds for disbursement	37,693,728
	Disaster Relief Program	Trust	Investment of program funds for guarantee reserve	11,773
	Small Business Loan Guarantee Program	Trust	Investment of program funds for guarantee reserve	32,551,707
	State Small Business Credit Initiative Program	Trust	Investment of program funds for guarantee reserve	26,638,329
Total Business, Transportation, and Housing Agency				96,984,090
California Alternative Energy and Advanced Transportation Financing Authority	California Ethanol Producer Incentive Program	Cash	Administrative Cost Account	96,475
	Program Account	Cash	Loss reserve account	5,000,000
Total California Alternative Energy and Advanced Transportation Financing Authority				5,096,475
California Energy Commission.....	Various	Trust	Administer CEC Bond Loan Program	6,917,001
California Exposition and State Fair.....	Accounts Payable	Checking	Operating expenses	(95,721) *
	CARF Funds	Checking	Racing facility construction	293,807
	Commission Account	Checking	Racing expenses	155,428

*A negative balance is primarily due to timing.

Agency	Account Title	Type of Account	Purpose	Balance
	General Account	Checking	Deposit sweep account	370,167
	Payroll Account	Checking	Payroll account	(74,546) *
	Premium Account	Checking	Premium Account	(22,215) *
	Raging Waters	Checking	Deposit for Raging Waters	100,000
	Sweep	Checking	Savings/Investment	1,309,102
	Watch & Wager	Checking	Deposit for Watch & Wager	200,000
Total California Exposition and State Fair.....				2,236,022
California Health Facilities Financing Authority.....	NCB	Money Market	Loan loss reserve account for CHFFA's HealthCap	772,670
California Housing Finance Agency	Cash Collateral	Cash	Swap Collateral	3,120,000
	Investment-Bond Reserve	Investment	Investment	27,154,403
	Investment-Bond Revenue	Investment	Investment	78,459,290
	Various	Checking	Various	30,951,819
	Investment - FNMA	Federal National Mortgage Association	Investment	220,984,208
	Investment - GNMA	Government National Mortgage Association	Investment	243,184,568
	Investment - Other	Investment	Investment	38,848,525
	Various	Money Market	As required by the bond indenture and Conduit Deals for Mission Gardens and Montecito Village	1,381,159
Total California Housing Finance Agency				644,083,972
California State Lottery Commission	Returned Item Account	Checking	Debit NTFs and Credit buy back checks for online and scratcher games	(133,002) *
California Pollution Control Financing Authority	California Capital Access Program (CalCAP)	Certificate of Deposit	CalCAP loan loss reserve	4,051,802

*A negative balance is primarily due to timing.

(Continued)

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2013

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Balance
	California Capital Access Program	Checking	CalCAP loan loss reserve	3,137,798
	California Capital Access Program	Money Market Savings	CalCAP loan loss reserve	18,444,542
	California Capital Access Program	Money Market Mutual Fund	To draw for deposit to lender loan loss reserve accounts, administrative costs, and interest sweeps	27,975,386
	California Capital Access Program Loss Reserve Accounts	Money Market Mutual Fund	Accounts held for lenders program contributions and reserve for claim reimbursement	25,747,096
	California Capital Access Program Independent Contributor Accounts	Money Market Mutual Fund	Funds to draw for deposit to lender loan loss reserve accounts	8,955,602
	California Recycle Underutilized Sites	Cash	Holds program funds for allocation to strategic partner accounts	394,263
Total California Pollution Control Financing Authority				88,706,489
California Public Utilities Commission.....	CPUC Security Deposit	Savings	Hold security deposit for energy service provider to be used to provide service to customer in case of service provider's inability to do so	951,568
California Public Employees Retirement System.....	CalPers EFT Account	Checking	Benefit Roll Tax Account	1,199,238
California State Hospitals:				
Atascadero State Hospital ...	Trustee Savings Account	Investment	Patient trust funds	6,711
	Patient Trust Account	Savings	Patient Payroll	73,804
Canyon Springs Intensive Care Facilities	Residents' Savings Account	Savings	To invest residents' funds not needed for day-to-day use	12,003

Agency	Account Title	Type of Account	Purpose	Balance
Fairview Developmental Center	Fairview Developmental Center Clients' Accounts	Savings	Pooled savings of client funds	137,017
Frank D. Lanterman Developmental Center	Residents' Savings Account	Certificate of Deposit	To invest residents' funds not needed for day-to-day use	77,351
Patton State Hospital	Patients' Savings Accounts	Savings	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	313,321
Porterville Developmental Center	Residents' Savings in Banks/Savings and Loan	Savings	Income for residents	145,024
Sonoma Developmental Center	Albert and Angela Zanini Bequest	Savings	Trust fund established with income only for resident clients	95,776
	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund with 90% of interest income used for recreational and educational needs of resident clients	12,097
	Sonoma Developmental Center—Clients' Trustee Accounts	Certificate of Deposit	Accumulation of funds per Welfare and Institutions Code sec. 4125 to meet share of cost	228,500
Total California State Hospitals				1,101,604
California State Senate.....	California State Senate	Checking	Payroll tax transfer	5,578
California State Universities:				
Trustees of the California State University	CSU International Programs, Chile	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	577
	CSU International Programs, China	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	4,531

(Continued)

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2013

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Balance
	CSU International Programs, France	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	38,061
	CSU International Programs, Germany	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	16,457
	CSU International Programs, Ghana	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	10,020
	CSU International Programs, Italy	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	196,204
	CSU International Programs, Japan	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	50,997
	CSU International Programs, Spain	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	118,059
	Trustees of the California State University	Pooled Investment	Maximize investment	27,629,278
California State University, Bakersfield	CSU, Bakersfield	Checking	Wire transfer account	104
	Trustees of the California State University	Pooled Investment	Maximize investment	59,121,592
California State University, Channel Islands	Trustees of the California State University	Pooled Investment	Maximize investment	31,873,163

Agency	Account Title	Type of Account	Purpose	Balance
California State University, Chico	Trustees of the California State University	Pooled Investment	Maximize investment	108,673,941
California State University, Dominguez Hills	Trustees of the California State University	Pooled Investment	Maximize investment	70,237,338
California State University, East Bay (formerly Hayward)	Trustees of the California State University	Pooled Investment	Maximize investment	84,426,387
California State University, Fresno	Trustees of the California State University	Pooled Investment	Maximize investment	85,578,764
California State University, Fullerton	Trustees of the California State University	Pooled Investment	Maximize investment	150,313,431
California State University, Humboldt	Trustees of the California State University	Pooled Investment	Maximize investment	38,045,700
California State University, Long Beach	Trustees of the California State University	Pooled Investment	Maximize investment	186,193,914
California State University, Los Angeles	Trustees of the California State University	Pooled Investment	Maximize investment	116,982,476
California State University, Maritime Academy	Trustees of the California State University	Pooled Investment	Maximize investment	20,518,568
California State University, Monterey Bay	Trustees of the California State University	Pooled Investment	Maximize investment	35,364,069
California State University, Northridge	Trustees of the California State University	Pooled Investment	Maximize investment	192,882,790
California State Polytechnic University, Pomona	Cal Poly Pomona	Escrow	Loan proceeds	3,819,051
	Trustees of the California State University	Pooled Investment	Maximize investment	131,788,724

(Continued)

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2013

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Balance
California State University, Sacramento	Trustees of the California State University	Pooled Investment	Maximize investment	169,942,385
California State University, San Bernardino	Trustees of the California State University	Pooled Investment	Maximize investment	74,008,689
California State University, San Diego	Trustees of the California State University	Pooled Investment	Maximize investment	228,956,208
California State University, San Francisco	Trustees of the California State University	Pooled Investment	Maximize investment	172,981,501
California State University, San Jose	Trustees of the California State University	Pooled Investment	Maximize investment	173,391,946
California State Polytechnic University, San Luis Obispo	Trustees of the California State University	Pooled Investment	Maximize investment	164,556,759
California State University, San Marcos	Trustees of the California State University	Pooled Investment	Maximize investment	44,260,548
California State University, Sonoma	Trustees of the California State University	Pooled Investment	Maximize investment	89,873,445
California State University, Stanislaus	Trustees of the California State University	Pooled Investment	Maximize investment	56,244,004
Total California State Universities				2,518,099,681
Department of Child Support Services	Master Fund Investment Sweep Account	Investment	Investment of undisbursed funds in the Child Support Payment Trust Fund	14,570,241
Department of Consumer Affairs: Bureaus	East Union Cemetery Endowment Care Fund	Various	Trust fund under conservatorship	209,696
	Elkin Property	Money Market	Trust fund under conservatorship	193,413

Agency	Account Title	Type of Account	Purpose	Balance
	Gold Cross Mortuary Funeral Pre-Need Fund	Checking	Trust fund under conservatorship	33,161
	Verdugo Hills Cemetery	Money Market	Trust fund under conservatorship	198,377
Regulatory Boards	Raymond James Financial Services	Investment	State Athletic Commission Pension Fund held in trust	5,401,403
Total Department of Consumer Affairs				6,036,050
Department of Corrections and Rehabilitation:				
Parole and Community Service Division	Regional Account Office, Bakersfield	Checking	Change fund to replenish Institution Release Cash Fund	6,458
	Headquarter Bank Drafts	Checking	To pay cash assistance to parolees by bank drafts	859,877
Total Department of Corrections and Rehabilitation				866,335
Department of Food and Agriculture:				
Departmental Level.....	Various	Certificate of Deposit	Various	5,597,867
	Various	Checking	Various	17,717,043
District Agricultural Associations.....	Various	Certificate of Deposit	Investment	1,584,157
	Various	Checking	Payment of expenses and salaries	20,662,406
	Various	Savings/Money Market	Investment in interest bearing accounts	11,153,380
Marketing Boards and Councils.....	Various	Certificate of Deposit	To invest in surplus funds	5,250,543
	Various	Checking	To receive assessments from producers and handlers to cover administrative expenses	13,358,971

(Continued)

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2013

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Balance
	Various	Investment	To hold assessments and any other revenues and invest surplus funds	12,297,115
	Various	Savings/Money Market	To receive assessments and invest liquid surplus funds	6,324,245
Total Department of Food and Agriculture.....				93,945,727
Department of Health Care Services	CCS Training Fund	Checking	California children's service	223
	IRS Tax Account	Checking	EFT transfers to IRS	184,365
Total Department of Health Care Services.....				184,588
Department of Motor Vehicles	Change Order Account	Imprest Account	Field offices use account to obtain change from Bank of America	90,000
Department of Parks and Recreation	Reserve America Trust	Trust	Deposit reservation proceeds from Reserve America as well as Electronic Fund Transfer payments	574,565
Department of Pesticide Regulation	Department of Pesticide Regulation Account	Bank Draft	Bank draft system to purchase samples for residue testing	2,617
Department of Rehabilitation ..	Department of Rehabilitation	Checking	To be used by clients to pay for over-the-counter purchases	189,966
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	9,380
Total Department of Rehabilitation				199,346
Department of Transportation	Department of Transportation	Checking	Bank draft account	100,000
Department of Veterans' Affairs:				
Farm and Home	Claims Payment Fund	Checking and Money Market	Revolving fund for fire insurance payments by third party administrators	1,002,546

Agency	Account Title	Type of Account	Purpose	Balance
	Claims Fluctuation Reserve Account	Investment	Reserve for Life and Disability Insurance Program	14,602,355
Veterans' Home of California, Barstow	Post Fund-First Internet Securities Network	Investment	Investment	1,815,255
	Post Fund-Donation Fund	Investment	Investment	170,994
	Morale, Welfare and Recreation Fund	Checking	Funds held in trust	187,466
	Certificate of Deposit	Investment	Maximize interest on members' deposits held in trust	5,000
	Post Fund Enterprise	Checking	Deposit and withdrawal of the Post Fund Enterprise (Canteen)	14,745
	Donation Fund	Checking	Deposit and withdrawal of donations for residents	188,504
	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	433,774
Veterans' Home of California, Chula Vista	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	677,128
	Donation Fund	Checking	Deposit and withdrawal of donations for residents	210,632
	Morale, Welfare and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	1,485,331
	Enterprise Fund Account	Checking	Deposit and withdrawal of the Post Fund Enterprise (Canteen)	28,273
	Chase Investment Services	Checking	Investment	10,000
	Chase Investment Services	Investment	Investment	347,963
	Chase Investment Services	Certificate of Deposit	Investment	200,000
Veterans' Home of California, Lancaster	Donation Fund	Checking	Deposits and withdrawals of donations for residents	179,922

(Continued)

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2013

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Balance
	Member Trust	Checking	Deposits and withdrawals of veterans funds held in trust	104,170
	Morale, Welfare and Recreation Fund	Checking	Deposits and withdrawals of funds for the benefit of residents	21,185
Veterans' Home of California, Ventura	Donation Fund	Checking	Deposits and withdrawals of donations for residents	19,777
	Member Trust	Checking	Funds held in trust	24,974
	Morale, Welfare and Recreation Fund	Checking	Funds held in trust	30,658
Veterans' Home of California, West LA	Donation Fund	Checking	Deposits and withdrawals of donations for residents	8,938
	Member Trust	Checking	Funds held in trust	132,679
	Morale, Welfare and Recreation Fund	Checking	Funds held in trust	7,777
Veterans' Home of California, Yountville	Morale, Welfare and Recreation Fund	Checking	Welfare checking	1,910,961
	Member/Posthumous Trust	Checking	Trust/posthumous checking	425,119
	Morale, Welfare and Recreation Fund Payroll	Checking	Payroll	1,457
	Electronic Fund Transfer Debit Account	Checking	Transfer to the Federal Health Care Financing Administration	600
	Various	Savings	Investment of Morale, Welfare, and Recreation Fund moneys	2,937,946
	Donation Fund	Checking	Checking	572,494
Total Department of Veterans' Affairs				27,758,623
Department of Water Resources.....	Energy Resources Scheduling	Custody Account	Delivery of collateral	16,369,414
	Energy Resources Scheduling	Investment	Investment	302,330,435

Agency	Account Title	Type of Account	Purpose	Balance
	Energy Resources Scheduling	Brokerage Account	Managing a natural gas portfolio through hedging arrangements to secure reliable and reasonably priced electric power	14,127,329
	State Water Resources Development System	Trustee Account	Used to settle commercial paper transactions for the state water projects	22,410
	State Water Resources Development System	Investment	Investment of Debt Service Reserve Funds	78,556,364
	State Water Resources Development System	Brokerage Account	Managing purchase of gas through hedging arrangements to secure reliable and reasonably priced electric power	3,276
Total of Department of Water Resources.....				411,409,228
Employment Development Department	Voluntary Federal Income Tax Account	Checking	Voluntary federal income tax	9,540,593
	Returned Items Account	Checking	Dishonored checks	236,113
Total Employment Development Department				9,776,706
Franchise Tax Board.....	IRS EFTPS Single Debit Offset Program	Checking	Electronic remittance of offset collection payments to the IRS	510,431
Judicial Branch	Judicial Council of California	Checking	To accept credit card payments	27,856
Judicial Council of California Administrative Office of the Superior Courts:				
County of Alameda	Superior Courts of California-Alameda	Checking	Operations, revolving, union civil fee, disbursement, trust, fines, fees, forfeitures, and collections	37,696,932
County of Alpine	Superior Courts of California-Alpine	Checking	Operations, revolving, union civil fee, distribution, and trust	77,582
County of Amador	Superior Courts of California-Amador	Checking	Operations, union civil fee, distribution, and trust	141,223

(Continued)

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2013

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Balance
	Core Concentration	Money Market	Investment	54,830
County of Butte	Superior Courts of California-Butte	Checking	Operations, revolving, and union civil fee	399,771
	Superior Courts of California-Butte	Collection	Operations, distribution, and trust	1,537,050
County of Calaveras	Superior Courts of California-Calaveras	Checking	Operations, union civil fee, and trust	883,460
County of Colusa	Superior Courts of California-Colusa	Checking	Operations, union civil fee, distribution, trust, and payroll	305,939
County of Contra Costa	Superior Courts of California-Contra Costa	Checking	Operations, revolving, union civil fee, distribution, and trust	6,882,098
County of Del Norte	Superior Courts of California-Del Norte	Checking	Operations, revolving, union civil fee, distribution, and trust	275,407
County of El Dorado	Superior Courts of California-El Dorado	Checking	Operations, revolving, union civil fee, and trust	1,091,385
County of Fresno	Superior Courts of California-Fresno	Checking	Operations, union civil fee, civil fee, distribution, trust, payroll, and jury	7,774,035
County of Glenn	Superior Courts of California-Glenn	Checking	Operations, revolving, union civil fee, distribution, and trust	576,182
County of Humboldt	Superior Courts of California-Humboldt	Checking	Operations, revolving, union civil fee, distribution, and trust	1,484,974
County of Imperial	Superior Courts of California-Imperial	Checking	Operations, revolving, union civil fee, disbursement, trust, payroll, and jury	2,364,314
County of Inyo	Superior Courts of California-Inyo	Checking	Operations, revolving, union civil fee, and disbursement	631,739
County of Kern	Superior Courts of California-Kern	Checking	Operations, union civil fee, trust, and flexible spending	16,413,213
	Superior Court - North, South, East, and Metropolitan divisions	Credit Card Clearing	Fees and fines pass-through	495,628
County of Kings	Superior Courts of California-Kings	Checking	Operations, revolving, union civil fee, trust, and jury	914,153

Agency	Account Title	Type of Account	Purpose	Balance
County of Lake	Superior Courts of California-Lake	Checking	Operations, union civil fee, and fines and fees disbursement, trust, payroll	279,646
County of Lassen	Superior Courts of California-Lassen	Checking	Operations, revolving, union civil fee, trust, and collections	319,589
	Lassen County	Savings	Investment	185,997
County of Los Angeles	Superior Courts of California-Variou	Checking	Operations, union civil fee, trust, petty cash, and bail refund	238,901,355
County of Madera	Superior Courts of California-Madera	Checking	Operations, union civil fee, trust, and payroll	1,144,673
County of Marin	Superior Courts of California-Marin	Checking	Operations, revolving, union civil fee, and trust	1,613,598
County of Mariposa	Superior Courts of California-Mariposa	Checking	Operations, union civil fee, and trust	121,930
County of Mendocino	Superior Courts of California-Mendocino	Checking	Operations, union civil fee, distribution, and trust	955,652
County of Merced	Superior Courts of California-Merced	Checking	Operations, union civil fee, distribution, payroll, and capital projects	5,351,131
County of Modoc	Superior Courts of California-Modoc	Checking	Operations, revolving, union civil fee, disbursement, trust, and substance abuse	167,357
County of Mono	Superior Courts of California-Variou	Checking	Operations, revolving, union civil fee, disbursement, trust, and payroll	1,023,579
County of Monterey	Superior Courts of California-Monterey	Checking	Operations, revolving, union civil fee, distribution, trust, fines, and fees	3,393,722
County of Napa	Superior Courts of California-Napa	Checking	Operations, revolving, union civil fee, and trust	1,779,728
County of Nevada	Superior Courts of California-Nevada	Checking	Operations, union civil fee, trust, payroll, jury, bail refund, collections, and flexible spending	907,413
County of Orange	Superior Courts of California-Variou	Checking	Operations, revolving, union civil fee, and trust	49,257,634

(Continued)

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2013

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Balance
County of Placer	Superior Courts of California-Placer	Checking	Operations, union civil fee, trust, distribution, and accounts payable	5,352,073
County of Plumas	Superior Courts of California-Plumas	Checking	Operations, revolving, union civil fee, distribution, and trust	91,682
County of Riverside	Superior Courts of California-Riverside	Checking	Operations, revolving, union civil fee, distribution, and trust	20,730,064
County of Sacramento	Superior Courts of California-Sacramento	Checking	Operations, revolving, union civil fee, distribution, and trust	20,617,515
	Sacramento Municipal Court as Trustee	Savings	Court ordered	35,417
County of San Benito	Superior Courts of California-San Benito	Checking	Operations, union civil fee, disbursement, and trust	987,943
County of San Bernardino ...	Superior Courts of California-Variou	Checking	Operations, revolving, union civil fee, disbursement, and trust	25,354,227
	San Bernardino Municipal Court as Trustee	District Bail and Trust	To deposit and disburse district bail collected	1,170,521
	County of San Bernardino	Petty Cash	Reimburse district court	9,509
	San Bernardino Superior Court as Trustee	Jury Trust Account	Expedite payments	136,898
	San Bernardino Superior Court	Turbo Court	Accounts Receivable	10,890
County of San Diego	Superior Courts of California-San Diego	Checking	Operations, revolving, union civil fee, distribution, and trust	33,784,203
County of San Francisco	Superior Courts of California-San Francisco	Checking	Operations, revolving, union civil fee, trust, and payroll	9,023,405
County of San Joaquin	Superior Courts of California-San Joaquin	Checking	Operations, union civil fee, distribution, and trust	2,244,120
County of San Luis Obispo ..	Superior Courts of California-San Luis Obispo	Checking	Operations, revolving, union civil fee, and trust	2,761,193
County of San Mateo	Superior Courts of California-San Mateo	Checking	Operations, union civil fee, distribution, and trust	11,235,839
County of Santa Barbara	Superior Courts of California-Santa Barbara	Checking	Operations, revolving, union civil fee, distribution, and trust	1,713,164

Agency	Account Title	Type of Account	Purpose	Balance
County of Santa Clara	Superior Courts of California-Santa Clara	Checking	Operations, union civil fee, distribution, and trust	13,022,081
County of Santa Cruz	Superior Courts of California-Santa Cruz	Checking	Operations, revolving, union civil fee, and trust	2,600,222
County of Shasta	Superior Courts of California-Shasta	Checking	Operations, revolving, union civil fee, and trust	1,538,424
County of Sierra	Superior Courts of California-Sierra	Checking	Operations	14,847
County of Siskiyou	Superior Courts of California-Siskiyou	Checking	Operations, revolving, union civil fee, and trust	318,832
County of Solano	Superior Courts of California-Solano	Checking	Operations, revolving, distribution, trust, and jury	3,286,642
County of Sonoma	Superior Courts of California-Sonoma	Checking	Operations, revolving, union civil fee, distribution, and trust	4,909,917
County of Stanislaus	Superior Courts of California-Stanislaus	Checking	Operations, payroll, union civil fee, and trust	1,642,608
County of Sutter	Superior Courts of California-Sutter	Checking	Operations, union civil fee, trust, fines, and fees	3,350,300
County of Tehama	Superior Courts of California-Tehama	Checking	Operations, revolving, union civil fee, and trust	395,662
County of Trinity	Superior Courts of California-Trinity	Checking	Operations, union civil fee, and liens	112,112
	County Held Account	Civil Trust	Civil fees	1,180
	County Held Account	Court Payroll	Employee payroll	123,246
	County Held Account	Courtroom Construction	Courtroom construction	302,653
	County Held Account	Bail Bond Trust	Bail bond trust-criminal	39,178
	County Held Account	Micro Auto Fees	Micro auto court fees	10
	County Held Account	Conciliation	Mediation	76
County of Tulare	Superior Courts of California-Tulare	Checking	Operations, revolving, union civil fee, trust, and cash receipts	2,408,003
	Tulare County	Savings	Operations and trust	11,764

(Continued)

Report of Accounts Outside the State Treasury System - Active Accounts with Balances as of June 30, 2013

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Purpose	Balance
	Tulare County	Money Market	Interest holding	3,586,678
County of Tuolumne	Superior Courts of California-Tuolumne	Checking	Operations, revolving, union civil fee, and trust	305,262
County of Ventura	Superior Courts of California-Ventura	Checking	Operations, revolving, union civil fee, distribution, and trust	11,313,016
County of Yolo	Superior Courts of California-Yolo	Checking	Operations, union civil fee, trust, and jury	181,268
	Local Deposit	Money Market	Court collection deposit	2,232,044
	Local Case Trust	Savings	Case trust	26,841
County of Yuba	Superior Courts of California-Yuba	Checking	Operations, union civil fee, and disbursement	1,245,612
Total Judicial Council of California Administrative Office of the Superior Courts				573,630,060
Managed Risk Medical Insurance Board	PCIP Premium Collection	Checking	To allow a fiscal agent to deposit collections	1,444,829
	PCIP Claims Disbursement	Checking	To allow a fiscal agent to receive federal funding and premium deposits	13,676,743
Total Managed Risk Medical Insurance Board				15,121,572
Scholarshare Investment Board	Governor's Scholarship Program	Trust	State-sponsored scholarship program	9,859,828
	Golden State Scholarshare Trust	Trust	State-sponsored college savings program	5,045,918,230
Total Scholarshare Investment Board				5,055,778,058
State Teachers' Retirement System	California State Teachers' Retirement System	Checking	Established for collection and disbursement of federal income taxes	94,248

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
	California State Teachers' Retirement System	Checking	Established for collection and disbursement of funds related to CalSTRS headquarters	1,359,592
Total State Teachers' Retirement System				<u>1,453,840</u>
Total Bank Accounts Outside of the State Treasury System				<u>\$ 9,580,672,983</u>

(Concluded)

Report of Accounts Outside of the State Treasury System - Active Accounts as of June 30, 2013

The agencies listed below maintain active accounts outside the State Treasury System. As of June 30, 2013, these accounts had zero balances.

Air Resources Board
California African-American Museum
California Debt and Investment Advisory Commission
California Emergency Management Agency
California Horse Racing Board
California State Summer School for the Arts
Coalinga State Hospital
Commission on Teacher Credentialing
Delta Protection Commission
Department of Aging
Department of California Highway Patrol
Department of Conservation
Department of Corporations
Department of Development Services
Department of Education
Department of Fish and Game
Department of Forestry and Fire Protection
Department of General Services
Department of Housing and Community Development
Department of Industrial Relations
Department of Insurance
Department of Justice
Department of Managed Health Care
Department of Personnel Administration (Human Resources)
Department of Public Health
Department of Real Estate
Department of Resources Recycling and Recovery
Department of Social Services
Department of Toxic Substances Control
Emergency Medical Service Authority
Fair Employment and Housing
Metropolitan State Hospital
Military Department
Native American Heritage Commission
Office of Environmental Health Hazard Assessment
Office of Real Estate Appraisers
Office of Statewide Health Planning
Prison Industry Authority
Public Employment Relations Board
San Francisco Bay Conservation and Development Commission
Secretary of State
State Controller's Office
State Lands Commission
State Personnel Board
State Water Resources Control Board

(Concluded)

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Report of Accounts Outside of the State Treasury System - No Accounts Outside as of June 30, 2013

The agencies listed below certified that they hold no accounts outside the State Treasury System as of June 30, 2013.

Agnews State Hospital
Agricultural Labor Relations Board
Alcoholic Beverage Control Appeals Board
Baldwin Hills Conservancy
Board of Chiropractic Examiners
Board of State and Community Corrections
California Arts Council
California Career Resources Network
California Children and Family Commissions
California Citizens Compensation Commission
California Coastal Commission
California Commission on Aging
California Commission on Disability Access
California Community Colleges Chancellor's Office
California Conservation Corps
California Debt Limit Allocations Committee
California Educational Facilities Authority
California Gambling Control Commission
California Health and Human Services Agency
California Health Benefits Exchange
California Industrial Development Financing Advisory Commission
California Institute for Regenerative Medicine
California Labor and Workforce Development
California Law Revision Commission
California Medical Assistance Commission
California Postsecondary Education Commission
California School Finance Authority
California School for the Blind
California School for the Deaf - Fremont
California School for the Deaf - Riverside
California Science Center
California Senior Legislature
California State Auditor's Office
California State Library
California Student Aid Commission
California Tahoe Conservancy
California Tax Credit Allocation Committee
California Technology Agency
California Transportation Financing Authority
California Urban Waterfront Area Restoration Financing Authority
California Victim Compensation and Government Claims Board
California Workforce Investment Board
Capital Outlay Planning and Studies Funding
Capitol Area Development Authority
Cash Management and Budgetary Loans
Citizens Redistricting Commission
Coachella Valley Mountains Conservancy
Colorado River Board
Commission of State Mandates
Commission on Asian Pacific Islanders American Affairs

Report of Accounts Outside of the State Treasury System - No Accounts Outside as of June 30, 2013

The agencies listed below certified that they hold no accounts outside the State Treasury System as of June 30, 2013.

Commission on Peace Officer Standards and Training
Commission on the Status of Women and Girls
Corrections and Rehabilitation
Delta Stewardship Council
Department of Alcohol and Drug Programs
Department of Alcoholic Beverage Control
Department of Boating and Waterways
Department of Community Services and Development
Department of Finance
Department of Financial Institutions
Department of State Hospitals
Department of State Hospitals - Stockton
Department of Transportation
Department of State Hospitals - Vacaville Psychiatric Program
Diagnostic Centers
Economic Recovery Financing Committee
Education Audit Appeals Panel
Fair Employment and Housing Commission
Fair Political Practices Commission
Financial Information Systems for California
Governor Elect and Outgoing Governor
Governor's Office
Governor's Office of Business and Economic Development
High-Speed Rail Authority
Interest Payments to Federal Government
Legislative Counsel Bureau
Los Angeles State Building Authority
Mental Health Services Oversight and Accountability Commission
Milton Marks "Little Hoover" Commission
Natural Resources Agency
Oakland State Building Authority
Office of Administrative Law
Office of Lieutenant Governor
Office of Planning and Research
Office of State Public Defender
Office of System Integration
Office of the Inspector General
Office of Traffic Safety
Pilot Commissioners Board
Riverside County Public Financing Authority
Sacramento - San Joaquin Delta Conservancy
Sacramento City Financing Authority
San Diego River Conservancy
San Francisco State Building Authority
San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy
San Joaquin Conservancy
Santa Monica Mountains Conservancy
School Facilities Aid Program
Secretary for Environmental Protection
Seismic Safety Commission

(Continued)

Report of Accounts Outside of the State Treasury System - No Accounts Outside as of June 30, 2013

The agencies listed below certified that they hold no accounts outside the State Treasury System as of June 30, 2013.

Settlements and Judgments by Department of Justice
Sierra Nevada Conservancy
Special Resources Program
State and Consumer Services Agency
State Coastal Conservancy
State Compensation Insurance Fund
State Council on Developmental Disabilities
State Independent Living Council
State Public Works Board
State Transit Assistance
State Treasurer's Office
Statewide Accounts Receivable Management Enhancements
Statewide General Administration Expenditures
Tax Relief
Vietnam Veterans Memorial
Wildlife Conservation Board



**Index by
Fund Name**

	Balance Sheet	Statement of Operations
A		
Abandoned Mine Reclamation and Minerals Fund Subaccount	125	211
Abandoned Vehicle Trust Fund	350	376
Abandoned Watercraft Abatement Fund	74	160
Accountancy Fund	74	160
Acupuncture Fund	74	160
Acute Orphan Well Account	128	214
Administration Account	81	167
Administration Account	296	302
Aeronautics Account	64	68
Affordable Housing Account	255	279
Affordable Housing Innovation Fund	256	280
Agricultural Biomass Utilization Account	95	181
Agriculture and Open Space Mapping Subaccount	263	287
AIDS Drug Assistance Program Rebate Fund	75	161
Air Pollution Control Fund	75	161
Air Quality Improvement Fund	75	161
Air Toxics Inventory and Assessment Account	32	44
Alcohol Beverage Control Fund (Feeder Fund)	58	60
Alcohol Beverage Control Fund (Other Governmental Cost Fund)	75	161
Alcoholic Beverage Control Appeals Fund	75	161
ALS/Lou Gehrig's Disease Research Fund	350	376
Alternative and Renewable Fuel and Vehicle Technology Fund	75	161
Analytical Laboratory Account	95	181
Annuitants' Health Care Coverage Fund	350	376
Antiterrorism Fund	75	161
Appellate Court Trust Fund	76	162
Apprenticeship Training Contribution Fund	76	162
Architectural Paint Stewardship Account	112	198
Architecture Revolving Fund	326	334
Armory Discretionary Improvement Account	32	44
Armory Fund	326	334
Arts Council Fund	350	376
Asbestos Consultant Certification Account	76	162
Asbestos Training Approval Account	77	163
Assembly Operating Fund	77	163
Asthma and Lung Disease Research Fund	351	377
Athletic Commission Fund	77	163
Attorney General Antitrust Account	32	44
Audit Repayment Trust Fund	351	377

B

Barbering and Cosmetology Contingent Fund	77	163
Bay Fill Clean-Up and Abatement Fund	351	377
Bay-Delta Agreement Subaccount	260	284
Bay-Delta Ecosystem Restoration Account	259	283
Bay-Delta Multipurpose Water Management Subaccount	266	290
Behavioral Health Services Growth Special Account	121	207
Behavioral Health Subaccount	121	207
Behavioral Science Examiners Fund	77	163
BEP Vendor Loan Interest Rate Buy-Down Fund	326	334
Bicycle Transportation Account	65	69
Bimetal Processing Fee Account	79	165
Birth Defects Monitoring Program Fund	77	163

	Balance Sheet	Statement of Operations
B - Continued		
Board of Pilot Commissioners' Special Fund	77	163
Board of Podiatric Medicine Fund	78	164
Board of Registered Nursing Fund	78	164
Bosco-Keene Renewable Resources Investment Fund	351	377
Boxers' Pension Fund	344	346
Breast Cancer Control Account	78	164
Breast Cancer Fund	79	165
Breast Cancer Research Account	79	165
Building Equity and Growth in Neighborhoods (BEGIN) Fund	256	280
Building Standards Administration Special Revolving Fund	79	165

C

CALFED Subaccount	261	285
California Advanced Services Fund	79	165
California Agricultural Export Promotion Account	95	181
California Alternative Energy Authority Fund	308	316
California Alzheimer's Disease and Related Disorders Research Fund	351	377
California Architects Board Fund	79	165
California Beach and Coastal Enhancement Account	83	169
California Beverage Container Recycling Fund	79	165
California Bingo Fund	81	167
California Board of Architectural Examiners - Landscape Architects Fund	81	167
California Breast Cancer Research Fund	351	377
California Cancer Research Fund	351	377
California Children and Families Trust Fund	81	167
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund	248	272
California Collegiate License Plate Fund	83	169
California Colorectal Cancer Prevention Fund	352	378
California Community College Capital Outlay Bond Fund of 2006	248	272
California Community Colleges Business Resource Assistance and Innovation Network Trust Fund	352	378
California Cultural and Historical Endowment Fund	352	378
California Debt and Investment Advisory Commission Fund	83	169
California Debt Limit Allocation Committee Fund	83	169
California Earthquake Safety and Housing Rehabilitation Account	257	281
California Economic Development Fund	353	379
California Environmental License Plate Fund	83	169
California Farmland Conservancy Program Fund	353	379
California Fire and Arson Training Fund	84	170
California Firefighters' Memorial Fund	353	379
California Fund for Senior Citizens	353	379
California Hazardous Liquid Pipeline Safety Fund	84	170
California Health Access Model Program Account	353	379
California Health Care for the Indigent Program Account	359	385
California Health Data and Planning Fund	84	170
California Health Facilities Financing Authority Fund	353	379
California Health Information Technology and Exchange Fund	85	171
California Health Trust Fund	296	302
California Heritage Fund	85	171
California High-Cost Fund-A Administrative Committee Fund	85	171
California High-Cost Fund-B Administrative Committee Fund	85	171
California Housing Finance Fund	308	316
California Housing Loan Insurance Fund	353	379
California Housing Trust Fund	354	380

	Balance Sheet	Statement of Operations
C - Continued		
California Infrastructure and Economic Development Bank Fund	308	316
California Infrastructure Guarantee Trust Fund	308	316
California Library Construction and Renovation Fund	248	272
California Memorial Scholarship Fund	85	171
California Mexican American Veterans' Memorial Beautification and Enhancement Account	32	44
California Military Family Relief Fund	354	380
California Missions Foundation Fund	354	380
California Motorcyclist Safety Fund	354	380
California Ocean Protection Trust Fund	249	273
California Olympic Training Account	33	45
California Ovarian Cancer Research Fund	355	381
California Peace Officer Memorial Foundation Fund	355	381
California Pharmacist Scholarship and Loan Repayment Program Fund	355	381
California Police Activities League (CALPAL) Fund	355	381
California Ports Infrastructure, Security, and Air Quality Improvement Account	253	277
California Public Library Construction and Renovation Fund	249	273
California Safe Drinking Water Fund	249	273
California Safe Drinking Water Fund of 1988	249	273
California School Finance Authority Fund	309	317
California Sea Otter Fund	355	381
California Seniors Special Fund	355	381
California State Law Library Special Account	33	45
California State Lottery Education Fund	355	381
California State Lottery Education Fund - California Youth Authority	356	382
California State Mining and Mineral Museum Fund	356	382
California State University and Colleges Special Projects Fund	356	382
California State University Lottery Education Fund	356	382
California State University Trust Fund	357	383
California Stem Cell Research and Cures Fund	249	273
California Teleconnect Fund Administrative Committee Fund	85	171
California Tire Recycling Management Fund	85	171
California Urban Waterfront Area Restoration Fund	357	383
California Used Oil Recycling Fund	86	172
California Veterans Homes Fund	357	383
California Veterans Memorial Registry Fund	357	383
California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account	361	387
California Water Fund	86	172
California Water Resources Development Bond Fund	309	317
California Waterfowl Habitat Preservation Account	105	191
California Wildlife, Coastal, and Park Land Conservation Fund of 1988	249	273
California YMCA Youth and Government Fund	357	383
California Youth Leadership Fund	357	383
Cal-OSHA Targeted Inspection and Consultation Fund	86	172
CalWORKS Maintenance of Effort Subaccount	115	201
Cancer Research Fund	87	173
Cannery Inspection Fund	87	173
Car Wash Worker Fund	87	173
Car Wash Worker Restitution Fund	87	173
Carpet Stewardship Account	113	199
Caseload Subaccount	116	202
Cemetery Fund	87	173
Central Service Cost Recovery Fund	326	334
Central Valley Project Improvement Subaccount	261	285
Central Valley Water Project Construction Fund	309	317

	Balance Sheet	Statement of Operations
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Certification Fund	87	173
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Charity Bingo Mitigation Fund	88	174
Charter School Facilities Account of 2004	331	339
Charter School Facilities Account of 2006	331	339
Charter School Revolving Loan Fund	327	335
Charter School Security Fund	357	383
Child Care Account	81	167
Child Care Facilities Revolving Fund	309	317
Child Health and Disability Prevention Treatment Account	359	385
Child Health and Safety Fund	88	174
Child Performer Services Permit Fund	88	174
Child Support Collections Recovery Fund	358	384
Child Support Payment Trust Fund	358	384
Child Support Services Advance Fund	327	335
Child Victims of Human Trafficking Fund	358	384
Child Welfare Services Program Improvement Fund	358	384
Childhood Lead Poisoning Prevention Fund	89	175
Children's Hospital Bond Act Fund	249	273
Children's Hospital Fund	250	274
Children's Medical Services Rebate Fund	89	175
Children's Health and Human Services Special Fund	89	175
Chrome Plating Pollution Prevention Fund	309	317
Cigarette and Tobacco Products Compliance Fund	89	175
Cigarette and Tobacco Products Surtax Fund	89	175
Cigarette Tax Fund	58	60
Clandestine Drug Lab Cleanup Account	91	177
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Clean Water and Water Reclamation Fund of 1988	250	274
Clean Water and Water Recycling Account	259	283
Cleanup Loans and Environmental Assistance to Neighborhoods Account	33	45
Clinical Laboratory Improvement Fund	91	177
Coachella Valley Mountains Conservancy Fund	91	177
Coastal Access Account	91	177
Coastal Act Services Fund	91	177
Coastal Nonpoint Source Control Subaccount	263	287
Coastal Trust Fund	359	385
Coastal Wetlands Fund	359	385
Collins-Dugan California Conservation Corps Reimbursement Account	33	45
Colorado River Management Account	33	45
Community College Fund for Instructional Improvement	359	385
Community Corrections Account	117	203
Community Corrections Growth Special Account	120	206
Compensation Insurance Fund	310	318
Condemnation Deposits Fund	359	385
Conjunctive Use Subaccount	266	290
Conservation and Enforcement Services Account	128	214
Consolidated Work Program Fund	296	302
Construction Management Education Account	91	177
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Contingent Fund of the Medical Board of California	92	178

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C - Continued		
Continuing Care Provider Fee Fund	93	179
Contractors' License Fund	93	179
Corporation Tax Fund	58	60
Corrections Training Fund	93	179
Corridor Mobility Improvement Account	253	277
Counties Children and Families Account	81	167
County Health Initiative Matching Fund	359	385
County Medical Services Subaccount	116	202
County School Service Fund Contingency Account	33	45
Court Collection Account	33	45
Court Facilities Architecture Revolving Fund	327	335
Court Facilities Trust Fund	93	179
Court Interpreters' Fund	93	179
Court Reporters Fund	93	179
Credit Union Fund	93	179

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Dam Safety Fund	94	180
Davis-Dowlig Account	94	180
Deaf and Disabled Telecommunications Program Administrative Committee Fund	94	180
Dealers' Record of Sale Special Account	34	46
Deferred Compensation Plan Fund	360	386
Deficit Recovery Bond Retirement Sinking Fund Subaccount	95	181
Delinquent Tax Collection Fund	95	181
Delta Flood Protection Fund	95	181
Delta Levee Rehabilitation Subaccount	261	285
Delta Tributary Watershed Subaccount	259	283
Demonstration Disproportionate Share Hospital Fund	297	303
Dentally Underserved Account	144	230
Department of Agriculture Account	95	181
Department of Agriculture Building Fund	327	335
Department of Justice Child Abuse Fund	34	46
Department of Justice Sexual Habitual Offender Fund	34	46
Department of Pesticide Regulation Fund	96	182
Department of Water Resources Electric Power Fund	310	318
Developmental Disabilities Program Development Fund	96	182
Developmental Disabilities Services Account	34	46
Diesel Emission Reduction Fund	96	182
Disability Access Account	35	47
Disability Access and Education Revolving Fund	97	183
Disaster Preparedness and Flood Prevention Bond Fund of 2006	251	275
Disaster Relief Fund	97	183
Dispensing Opticians Fund	97	183
Distressed Hospital Fund	360	386
District Attorney and Public Defender Growth Special Account	120	206
District Attorney and Public Defender Subaccount	118	204
DMV Local Agency Collection Fund	360	386
DNA Identification Fund	97	183
Domestic Violence Restraining Order Reimbursement Fund	360	386
Domestic Violence Training and Education Fund	97	183
Donate Life California Trust Subaccount	373	399
Donated Food Revolving Fund	327	335
Drainage Management Subaccount	259	283

	Balance Sheet	Statement of Operations
D - Continued		
Drinking Water Operator Certification Special Account	97	183
Drinking Water Treatment and Research Fund	98	184
Driver Training Penalty Assessment Fund	98	184
Driving-Under-the-Influence Program Licensing Trust Fund	98	184
Drug and Device Safety Fund	99	185
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Earthquake Emergency Investigations Account	97	183
Earthquake Risk Reduction Fund of 1996	99	185
Earthquake Safety and Public Buildings Rehabilitation Fund of 1990	251	275
East Bay State Building Authority Fund	310	318
Education Account	81	167
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Electric Program Investment Charge Fund	99	185
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Electronic and Appliance Repair Fund	99	185
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Emergency Food Assistance Program Fund	100	186
Emergency Housing and Assistance Fund	361	387
Emergency Medical Air Transportation Act Fund	100	186
Emergency Medical Services Personnel Fund	100	186
Emergency Medical Services Training Program Approval Fund	101	187
Emergency Medical Technician Certification Fund	101	187
Employment Development Department Benefit Audit Fund	101	187
Employment Development Department Building Fund	361	387
Employment Development Department Contingent Fund	101	187
Employment Training Fund	310	318
Energy Efficient State Property Revolving Fund	327	335
Energy Facility License and Compliance Fund	101	187
Energy Resources Programs Account	35	47
Energy Resources Surcharge Fund	101	187
Energy Technologies Research, Development, and Demonstration Account	35	47
Enhanced Fleet Modernization Subaccount	110	196
Enhancing Law Enforcement Activities Subaccount	118	204
Enterprise Zone Fund	101	187
Entertainment Work Permit Fund	102	188
Environmental Education Account	361	387
Environmental Enforcement and Training Account	361	387
Environmental Enhancement and Mitigation Program Fund	102	188
Environmental Enhancement Fund	102	188
Environmental Laboratory Improvement Fund	103	189
Environmental Protection Trust Fund	103	189
Environmental Quality Assessment Fund	103	189
Environmental Water Fund	103	189
Equality in Prevention and Services for Domestic Abuse Fund	103	189
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Expedited Site Remediation Trust Fund	103	189
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Farm and Ranch Solid Waste Cleanup and Abatement Account	35	47
Farmworker Remedial Account	35	47
Feasibility Projects Subaccount	261	285
Federal Temporary High Risk Health Insurance Fund	297	303
Federal Trust Fund	297	303
Film Promotion and Marketing Fund	105	191
Financial Institutions Fund	105	191
Financial Responsibility Penalty Account	35	47
Fingerprint Fees Account	36	48
Firearm Safety Account	36	48
Firearms Safety and Enforcement Special Fund	105	191
First-Time Home Buyers Fund	311	319
FI\$Cal Internal Services Fund	327	335
Fiscal Recovery Fund	105	191
Fish and Game Preservation Fund	105	191
Fish and Wildlife Habitat Enhancement Fund	251	275
Fish and Wildlife Pollution Account	106	192
Flexelect Benefit Fund	361	387
Flood Control Subventions Subaccount	263	287
Flood Protection Account	263	287
Flood Protection Corridor Subaccount	264	288
Food Safety Fund	107	193
Foreclosure Consultant Regulation Fund	107	193
Forest Resources Improvement Fund	362	388
Foster Family Home and Small Family Home Insurance Fund	107	193
G		
Gambling Addiction Program Fund	107	193
Gambling Control Fines and Penalties Account	36	48
Gambling Control Fund	36	48
Garment Industry Regulations Fund	107	193
Garment Manufacturers Special Account	37	49
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General Growth Subaccount	117	203
General Obligation Bond Expense Revolving Fund	328	336
Genetic Disease Testing Fund	107	193
Geology and Geophysics Account	108	194
Geothermal Resources Development Account	37	49
Glass Processing Fee Account	80	166
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Habitat Conservation Fund	109	195
Harbors and Watercraft Revolving Fund	311	319
Hatchery and Inland Fisheries Fund	109	195
Hazardous and Idle-Deserted Well Abatement Fund	109	195

	Balance Sheet	Statement of Operations
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Hazardous Waste Control Account	37	49
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Health Care Support Fund	297	303
Health Education Account	89	175
Health Facility Construction Loan Insurance Fund	311	319
Health Professions Education Fund	362	388
Health Statistics Special Fund	109	195
Health Subaccount	115	201
Healthy Families Fund	363	389
Heritage Enrichment Resource Fund	109	195
High Polluter Repair or Removal Account	110	196
High Technology Education Revenue Bond Fund	312	320
High Technology Theft Apprehension and Prosecution Program Trust Fund	363	389
Higher Education Capital Outlay Bond Fund of 1988	251	275
Higher Education Capital Outlay Bond Fund of 1992	251	275
Higher Education Capital Outlay Bond Fund of 1996	251	275
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0166	Certification Account	92	178
0167	Delinquent Tax Collection Fund	95	181

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0168	Structural Pest Control Research Fund	147	233
0169	California Debt Limit Allocation Committee Fund	83	169
0170	Corrections Training Fund	93	179
0171	California Debt and Investment Advisory Commission Fund	83	169
0172	Developmental Disabilities Program Development Fund	96	182
0174	Clandestine Drug Lab Cleanup Account	91	177
0175	Dispensing Opticians Fund	97	183
0176	Delta Flood Protection Fund	95	181
0177	Food Safety Fund	107	193
0178	Driver Training Penalty Assessment Fund	98	184
0179	Environmental Laboratory Improvement Fund	103	189
0180	Northern California Veterans Cemetery Master Development Fund	127	213
0181	Registered Nurse Education Fund	136	222
0183	Environmental Enhancement and Mitigation Program Fund	102	188
0184	Employment Development Department Benefit Audit Fund	101	187
0185	Employment Development Department Contingent Fund	101	187
0186	Energy Resources Surcharge Fund	101	187
0191	Fair and Exposition Fund	104	190
0192	Satellite Wagering Account	104	190
0193	Waste Discharge Permit Fund	155	241
0194	Emergency Medical Services Training Program Approval Fund	101	187
0198	California Fire and Arson Training Fund	84	170
0200	Fish and Game Preservation Fund	105	191
0201	Medical Providers Interim Payment Fund	123	209
0203	Genetic Disease Testing Fund	107	193
0205	Geology and Geophysics Account	108	194
0207	Fish and Wildlife Pollution Account	106	192
0209	California Hazardous Liquid Pipeline Safety Fund	84	170
0210	Outpatient Setting Fund of the Medical Board of California	129	215
0211	California Waterfowl Habitat Preservation Account	105	191
0212	Marine Invasive Species Control Fund	123	209
0213	Native Species Conservation and Enhancement Account	106	192
0214	Restitution Fund	138	224
0215	Industrial Development Fund	111	197
0216	Industrial Relations Construction Industry Enforcement Fund	111	197
0217	Insurance Fund	112	198
0219	Lifetime License Trust Account	106	192
0223	Workers' Compensation Administration Revolving Fund	157	243
0225	Environmental Protection Trust Fund	103	189
0226	California Tire Recycling Management Fund	85	171
0228	Secretary of State's Business Fees Fund	141	227
0230	Cigarette and Tobacco Products Surtax Fund	89	175
0231	Health Education Account	89	175
0232	Hospital Services Account	89	175
0233	Physician Services Account	90	176
0234	Research Account	90	176
0235	Public Resources Account	90	176
0236	Unallocated Account (in Cigarette and Tobacco Products Surtax Fund)	91	177
0238	Northern California Veterans Cemetery Perpetual Maintenance Fund	127	213
0239	Private Security Services Fund	132	218
0240	Local Agency Deposit Security Fund	115	201
0241	Local Public Prosecutors and Public Defenders Training Fund	115	201
0242	Court Collection Account	33	45
0243	Narcotic Treatment Program Licensing Trust Fund	126	212
0244	Environmental Water Fund	103	189

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0245	Mobilehome Parks and Special Occupancy Parks Revolving Fund	125	211
0247	Drinking Water Operator Certification Special Account	97	183
0256	Sexual Predator Public Information Account	141	227
0257	Earthquake Emergency Investigations Account	97	183
0259	Supplemental Contributions Program Fund	373	399
0260	Nursing Home Administrator's State License Examining Fund	127	213
0261	Off-Highway License Fee Fund	127	213
0262	Habitat Conservation Fund	109	195
0263	Off-Highway Vehicle Trust Fund	128	214
0264	Osteopathic Medical Board of California Contingent Fund	129	215
0265	Conservation and Enforcement Services Account	128	214
0266	Inland Wetlands Conservation Fund	156	242
0267	Exposition Park Improvement Fund	103	189
0268	Peace Officers' Training Fund	130	216
0269	Glass Processing Fee Account	80	166
0270	Technical Assistance Fund	149	235
0271	Certification Fund	87	173
0272	Infant Botulism Treatment and Prevention Fund	112	198
0275	Hazardous and Idle-Deserted Well Abatement Fund	109	195
0276	Penalty Account	80	166
0277	Bimetal Processing Fee Account	79	165
0278	PET Processing Fee Account	80	166
0279	Child Health and Safety Fund	88	174
0280	Physician's Assistant Fund	131	217
0281	Recycling Market Development Revolving Loan Subaccount	113	199
0286	Lake Tahoe Conservancy Account	83	169
0287	Youth Pilot Program Fund	157	243
0288	Registry of International Student Exchange Visitor Placement Organizations Fund	137	223
0289	State HICAP Fund	145	231
0290	Board of Pilot Commissioners' Special Fund	77	163
0293	Motor Carriers Safety Improvement Fund	64	68
0294	Removal and Remedial Action Account	137	223
0295	Board of Podiatric Medicine Fund	78	164
0296	Coachella Valley Mountains Conservancy Fund	91	177
0298	Financial Institutions Fund	105	191
0299	Credit Union Fund	93	179
0300	Professional Forester Registration Fund	133	219
0305	Private Postsecondary Education Administration Fund	132	218
0306	Safe Drinking Water Account	139	225
0308	Earthquake Risk Reduction Fund of 1996	99	185
0309	Perinatal Insurance Fund	130	216
0310	Psychology Fund	133	219
0311	Traumatic Brain Injury Fund	151	237
0312	Emergency Medical Services Personnel Fund	100	186
0313	Major Risk Medical Insurance Fund	123	209
0314	Diesel Emission Reduction Fund	96	182
0316	San Francisco Bay Area Conservancy Program Account	139	225
0317	Real Estate Fund	135	221
0318	Collins-Dugan California Conservation Corps Reimbursement Account	33	45
0319	Respiratory Care Fund	137	223
0320	Oil Spill Prevention and Administration Fund	129	215
0321	Oil Spill Response Trust Fund	129	215
0322	Environmental Enhancement Fund	102	188
0325	Electronic and Appliance Repair Fund	99	185
0326	Athletic Commission Fund	77	163

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0327	Court Interpreters' Fund	93	179
0328	Public School Planning, Design and Construction Review Revolving Fund	134	220
0329	Vehicle License Collection Account	117	203
0330	Local Revenue Fund	115	201
0331	Sales Tax Account	115	201
0332	Vehicle License Fee Account	117	203
0333	Sales Tax Growth Account	117	203
0334	Vehicle License Fee Growth Account	117	203
0335	Registered Environmental Health Specialist Fund	136	222
0336	Mine Reclamation Account	125	211
0338	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund	147	233
0342	State School Fund	147	233
0344	State School Building Lease-Purchase Fund	146	232
0347	School Land Bank Fund	140	226
0348	Senate Operating Fund	141	227
0349	Educational Telecommunication Fund	99	185
0351	Mental Health Subaccount	115	201
0352	Social Services Subaccount	116	202
0353	Health Subaccount	115	201
0354	Caseload Subaccount	116	202
0359	County Medical Services Subaccount	116	202
0361	General Growth Subaccount	117	203
0365	Historic Property Maintenance Fund	110	196
0366	Indian Gaming Revenue Sharing Trust Fund	363	389
0367	Indian Gaming Special Distribution Fund	111	197
0368	Asbestos Consultant Certification Account	76	162
0369	Asbestos Training Approval Account	77	163
0371	California Beach and Coastal Enhancement Account	83	169
0372	Disaster Relief Fund	97	183
0376	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund	142	228
0378	False Claims Act Fund	104	190
0381	Public Interest Research, Development, and Demonstration Fund	134	220
0382	Renewable Resource Trust Fund	137	223
0384	Salmon and Steelhead Restoration Account	139	225
0386	Solid Waste Disposal Site Cleanup Trust Fund	141	227
0387	Integrated Waste Management Account	113	199
0392	State Parks and Recreation Fund	145	231
0396	Self-Insurance Plans Fund	141	227
0399	Structural Pest Control Education and Enforcement Fund	147	233
0400	Real Estate Appraisers Regulation Fund	135	221
0402	Safe, Clean, Reliable Water Supply Fund	261	285
0404	Central Valley Project Improvement Subaccount	261	285
0405	Bay-Delta Agreement Subaccount	260	284
0407	Teacher Credentials Fund	149	235
0408	Test Development and Administration Account	149	235
0409	Delta Levee Rehabilitation Subaccount	261	285
0410	Transcript Reimbursement Fund	150	236
0412	Transportation Rate Fund	151	237
0413	South Delta Barriers Subaccount	261	285
0415	CALFED Subaccount	261	285
0416	Clean Water and Water Recycling Account	259	283
0417	State Revolving Fund Loan Subaccount	260	284
0418	Small Communities Grant Subaccount	259	283
0419	Water Recycling Subaccount	260	284
0421	Vehicle Inspection and Repair Fund	153	239

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0422	Drainage Management Subaccount	259	283
0423	Delta Tributary Watershed Subaccount	259	283
0424	Seawater Intrusion Control Subaccount	259	283
0425	Victim-Witness Assistance Fund	154	240
0429	Local Jurisdiction Energy Assistance Account	37	49
0434	Air Toxics Inventory and Assessment Account	32	44
0436	Underground Storage Tank Tester Account	42	54
0437	State Assistance for Fire Equipment Account	40	52
0439	Underground Storage Tank Cleanup Fund	152	238
0442	California Olympic Training Account	33	45
0444	Water Supply Reliability Account	262	286
0445	Feasibility Projects Subaccount	261	285
0446	Water Conservation and Groundwater Recharge Subaccount	262	286
0447	Wildlife Restoration Fund	157	243
0448	Occupancy Compliance Monitoring Account	148	234
0449	Winter Recreation Fund	157	243
0452	Elevator Safety Account	99	185
0453	Pressure Vessel Account	131	217
0456	Expedited Site Remediation Trust Fund	103	189
0457	Tax Credit Allocation Fee Account	148	234
0458	Site Operation and Maintenance Account	39	51
0459	Telephone Medical Advice Services Fund	149	235
0460	Dealers' Record of Sale Special Account	34	46
0461	Public Utilities Commission Transportation Reimbursement Account	39	51
0462	Public Utilities Commission Utilities Reimbursement Account	39	51
0464	California High-Cost Fund-A Administrative Committee Fund	85	171
0465	Energy Resources Programs Account	35	47
0467	State Notes Expense Account	41	53
0470	California High-Cost Fund-B Administrative Committee Fund	85	171
0471	Universal Lifeline Telephone Service Trust Administrative Committee Fund	153	239
0473	Vietnam Veterans Memorial Account	43	55
0475	Underground Storage Tank Fund	42	54
0478	Vectorborne Disease Account	153	239
0479	Energy Technologies Research, Development, and Demonstration Account	35	47
0481	Garment Manufacturers Special Account	37	49
0482	Surface Impoundment Assessment Account	41	53
0483	Deaf and Disabled Telecommunications Program Administrative Committee Fund	94	180
0485	Armory Discretionary Improvement Account	32	44
0487	Financial Responsibility Penalty Account	35	47
0491	Payphone Service Providers Committee Fund	130	216
0492	State Athletic Commission Neurological Examination Account	40	52
0493	California Teleconnect Fund Administrative Committee Fund	85	171
0496	Developmental Disabilities Services Account	34	46
0497	Local Government Geothermal Resources Revolving Subaccount	37	49
0501	California Housing Finance Fund	308	316
0502	California Water Resources Development Bond Fund	309	317
0505	Affordable Student Housing Revolving Fund	313	321
0506	Central Valley Water Project Construction Fund	309	317
0507	Central Valley Water Project Revenue Fund	309	317
0512	Compensation Insurance Fund	310	318
0513	First-Time Home Buyers Fund	311	319
0514	Employment Training Fund	310	318
0516	Harbors and Watercraft Revolving Fund	311	319
0518	Health Facility Construction Loan Insurance Fund	311	319
0523	East Bay State Building Authority Fund	310	318

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0524	Los Angeles State Building Authority Fund	311	319
0525	High Technology Education Revenue Bond Fund	312	320
0526	California School Finance Authority Fund	309	317
0528	California Alternative Energy Authority Fund	308	316
0530	Mobilehome Park Purchase Fund	311	319
0538	San Francisco State Building Fund	313	321
0539	Oakland State Building Authority Fund	311	319
0541	San Bernardino State Building Authority Fund	312	320
0543	Local Projects Subaccount	261	285
0544	Sacramento Valley Water Management and Habitat Protection Subaccount	262	286
0546	Bay-Delta Ecosystem Restoration Account	259	283
0555	Healthy Families Fund	363	389
0556	Judicial Administration Efficiency and Modernization Fund	113	199
0557	Toxic Substances Control Account	42	54
0558	Farm and Ranch Solid Waste Cleanup and Abatement Account	35	47
0559	Small Craft Harbor Bond Fund	313	321
0560	Small Craft Harbor Improvement Fund	313	321
0561	Riverside County Public Financing Authority Fund	312	320
0562	State Lottery Fund	313	321
0564	Scholarshare Administrative Fund	370	396
0565	State Coastal Conservancy Fund	313	321
0566	Department of Justice Child Abuse Fund	34	46
0567	Gambling Control Fund	36	48
0568	Tahoe Conservancy Fund	314	322
0569	Gambling Control Fines and Penalties Account	36	48
0571	Uninsured Employers Benefits Trust Fund	314	322
0572	Stringfellow Insurance Proceeds Account	373	399
0573	State University Continuing Education Revenue Fund	313	321
0574	Higher Education Capital Outlay Bond Fund of 1998	252	276
0575	State College Dormitory Building Maintenance and Equipment Reserve Fund	313	321
0576	California State University Dormitory Construction Fund	313	321
0577	Abandoned Watercraft Abatement Fund	74	160
0578	California State University Dormitory Interest and Redemption Fund	313	321
0580	California State University Dormitory Revenue Fund	313	321
0581	California State University Facilities Revenue Fund	313	321
0582	High Polluter Repair or Removal Account	110	196
0583	California State University Parking Revenue Fund	313	321
0585	Counties Children and Families Account	81	167
0587	Family Law Trust Fund	105	191
0588	Unemployment Compensation Disability Fund	314	322
0589	Cancer Research Fund	87	173
0590	Veterans' Debenture Revenue Fund	314	322
0592	Veterans' Farm and Home Building Fund of 1943	315	323
0593	Coastal Access Account	91	177
0597	High Technology Theft Apprehension and Prosecution Program Trust Fund	363	389
0600	Vending Stand Fund	375	401
0601	Department of Agriculture Building Fund	327	335
0602	Architecture Revolving Fund	326	334
0604	Armory Fund	326	334
0606	Charter School Revolving Loan Fund	327	335
0610	Orientation Center for the Blind Trust Fund	367	393
0612	Sacramento City Financing Authority Fund	369	395
0615	State Peace Officers' and Firefighters' Defined Contribution Plan Fund	372	398
0617	State Water Pollution Control Revolving Fund	331	339
0620	Child Care Facilities Revolving Fund	309	317

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0621	California Veterans Memorial Registry Fund	357	383
0622	Drinking Water Treatment and Research Fund	98	184
0623	California Children and Families Trust Fund	81	167
0625	Administration Account	296	302
0626	Water System Reliability Account	300	306
0628	Small System Technical Assistance Account	299	305
0629	Safe Drinking Water State Revolving Fund	312	320
0630	General Obligation Bond Expense Revolving Fund	328	336
0631	Mass Media Communications Account	82	168
0634	Education Account	81	167
0636	Child Care Account	81	167
0637	Research and Development Account	82	168
0638	Administration Account	81	167
0639	Unallocated Account (in California Children and Families Trust Fund)	82	168
0641	Domestic Violence Restraining Order Reimbursement Fund	360	386
0642	Domestic Violence Training and Education Fund	97	183
0643	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund	153	239
0648	Mobilehome-Manufactured Home Revolving Fund	125	211
0649	California Infrastructure and Economic Development Bank Fund	308	316
0652	Old Age and Survivors Insurance Revolving Fund	329	337
0653	Seismic Retrofit Bond Fund of 1996	267	291
0658	Higher Education Capital Outlay Bond Fund of 1996	251	275
0660	Public Buildings Construction Fund	329	337
0661	Public School District Organization Revolving Fund	329	337
0665	Rehabilitation Revolving Loan Guarantee Fund	330	338
0666	Service Revolving Fund	330	338
0668	Public Buildings Construction Fund Subaccount	329	337
0671	Rural Health Services Account	330	338
0672	Child Health and Disability Prevention Treatment Account	359	385
0673	Passenger Equipment Acquisition Fund	329	337
0675	State Payroll Revolving Fund	331	339
0678	Prison Industries Revolving Fund	329	337
0679	State Water Quality Control Fund	332	340
0681	Surplus Money Investment Fund	332	340
0682	Inmate and Ward Construction Revolving Account	329	337
0687	Donated Food Revolving Fund	327	335
0690	Employment Development Department Building Fund	361	387
0691	Water Resources Revolving Fund	333	341
0696	Welfare Advance Fund	333	341
0698	Home Purchase Assistance Fund	363	389
0701	Veterans' Home Fund	269	293
0702	Consumer Affairs Fund	92	178
0703	Clean Air and Transportation Improvement Fund	250	274
0704	Accountancy Fund	74	160
0705	Higher Education Capital Outlay Bond Fund of 1992	251	275
0706	California Architects Board Fund	79	165
0707	California Safe Drinking Water Fund	249	273
0714	Roberti Affordable Housing Fund	259	283
0717	Cemetery Fund	87	173
0720	Lake Tahoe Acquisitions Fund	257	281
0721	Parkland Fund of 1980	257	281
0730	State Coastal Conservancy Fund of 1984	267	291
0735	Contractors' License Fund	93	179
0737	State Clean Water and Water Conservation Fund	267	291
0739	State School Building Aid Fund	331	339

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0740	State Clean Water Bond Fund of 1984	267	291
0741	State Dentistry Fund	144	230
0742	State, Urban, and Coastal Park Fund	269	293
0744	Water Conservation and Water Quality Bond Fund of 1986	269	293
0745	School Facilities Bond Act of June 1992	268	292
0746	Prison Construction Fund of 1986	258	282
0747	Prison Construction Fund of 1988	258	282
0748	Fish and Wildlife Habitat Enhancement Fund	251	275
0749	Refunding Escrow Fund	369	395
0750	State Funeral Directors and Embalmers Fund	145	231
0751	Prison Construction Bond Fund of 1990	258	282
0752	Home Furnishings and Thermal Insulation Fund	111	197
0755	Licensed Midwifery Fund	114	200
0756	Passenger Rail Bond Fund of 1990	257	281
0757	California Board of Architectural Examiners - Landscape Architects Fund	81	167
0758	Contingent Fund of the Medical Board of California	92	178
0759	Physical Therapy Fund	131	217
0761	Board of Registered Nursing Fund	78	164
0763	State Optometry Fund	145	231
0764	Clean Water and Water Reclamation Fund of 1988	250	274
0767	Pharmacy Board Contingent Fund	131	217
0768	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990	251	275
0769	Private Investigator Fund	132	218
0770	Professional Engineers' and Land Surveyors' Fund	133	219
0771	Court Reporters Fund	93	179
0773	Behavioral Science Examiners Fund	77	163
0775	Structural Pest Control Fund	147	233
0777	Veterinary Medical Board Contingent Fund	154	240
0779	Vocational Nursing and Psychiatric Technicians Fund	155	241
0780	Psychiatric Technicians Account	155	241
0784	Student Loan Operating Fund	373	399
0785	Higher Education Capital Outlay Bond Fund of 1988	251	275
0786	California Wildlife, Coastal, and Park Land Conservation Fund of 1988	249	273
0788	California Earthquake Safety and Housing Rehabilitation Account	257	281
0790	Water Conservation Fund of 1988	270	294
0791	Higher Education Capital Outlay Bond Fund of June 1990	251	275
0793	California Safe Drinking Water Fund of 1988	249	273
0794	California Library Construction and Renovation Fund	248	272
0803	State Children's Trust Fund	371	397
0812	Reader Employment Fund	368	394
0813	Self-Help Housing Fund	371	397
0814	California State Lottery Education Fund	355	381
0815	Judges' Retirement Fund	344	346
0816	Audit Repayment Trust Fund	351	377
0820	Legislators' Retirement Fund	345	347
0821	Flexelect Benefit Fund	361	387
0822	Public Employees' Health Care Fund	368	394
0823	California Alzheimer's Disease and Related Disorders Research Fund	351	377
0827	Milk Producers Security Trust Fund	366	392
0829	Health Professions Education Fund	362	388
0830	Public Employees' Retirement Fund	345	347
0831	California State Lottery Education Fund - California Youth Authority	356	382
0833	Annuityants' Health Care Coverage Fund	350	376
0834	Medi-Cal Inpatient Payment Adjustment Fund	365	391
0835	Teachers' Retirement Fund	345	347

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0839	California State University Lottery Education Fund	356	382
0840	California Motorcyclist Safety Fund	354	380
0843	California Housing Trust Fund	354	380
0846	Public Awards Fund	367	393
0848	California Health Care for the Indigent Program Account	359	385
0849	Replacement Benefit Custodial Fund	345	347
0853	Petroleum Violation Escrow Account	297	303
0854	Katz Schoolbus Fund	297	303
0858	Recreational Trails Fund	298	304
0863	State Child Care Capital Outlay Fund	299	305
0864	Lake Tahoe Assistance Fund	297	303
0865	Mental Health Managed Care Deposit Fund	365	391
0867	California Farmland Conservancy Program Fund	353	379
0869	Consolidated Work Program Fund	296	302
0870	Unemployment Administration Fund	299	305
0871	Unemployment Fund	299	305
0872	State Hospital Account	365	391
0873	Institutions for Mental Disease Account	365	391
0874	United States Flood Control Receipts Fund	299	305
0877	DMV Local Agency Collection Fund	360	386
0878	United States Forest Reserve Fund	299	305
0881	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account	361	387
0882	United States Grazing Fees Fund	299	305
0884	Judges' Retirement System II Fund	344	346
0885	Public Employees' Deferred Compensation Fund	368	394
0886	California Seniors Special Fund	355	381
0890	Federal Trust Fund	297	303
0902	California State Mining and Mineral Museum Fund	356	382
0903	State Penalty Fund	372	398
0904	California Health Facilities Financing Authority Fund	353	379
0908	School Employees Fund	370	396
0909	Community College Fund for Instructional Improvement	359	385
0910	Condemnation Deposits Fund	359	385
0911	Educational Facilities Authority Fund	361	387
0912	Health Care Deposit Fund	362	388
0913	Industrial Relations Unpaid Wage Fund	363	389
0914	Bay Fill Clean-Up and Abatement Fund	351	377
0915	Deferred Compensation Plan Fund	360	386
0916	California Housing Loan Insurance Fund	353	379
0917	Inmate Welfare Fund	363	389
0918	Small Business Expansion Fund	371	397
0920	Litigation Deposits Fund	364	390
0924	Local Agency Investment Fund	364	390
0925	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund	352	378
0927	Joe Serna, Jr. Farmworker Housing Grant Fund	364	390
0928	Forest Resources Improvement Fund	362	388
0929	Housing Rehabilitation Loan Fund	363	389
0930	Pollution Control Financing Authority Fund	367	393
0932	Trial Court Trust Fund	151	237
0933	Managed Care Fund	123	209
0938	Rental Housing Construction Fund	369	395
0939	Nutrition Reserve Fund	366	392
0940	Bosco-Keene Renewable Resources Investment Fund	351	377
0941	Santa Monica Mountains Conservancy Fund	370	396
0942	Special Deposit Fund	371	397

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0943	Land Bank Fund	364	390
0945	California Breast Cancer Research Fund	351	377
0947	California State University and Colleges Special Projects Fund	356	382
0948	California State University Trust Fund	357	383
0950	Public Employees' Contingency Reserve Fund	368	394
0952	State Park Contingent Fund	371	397
0954	Student Loan Authority Fund	373	399
0955	State Instructional Materials Fund	371	397
0956	State School Site Utilization Fund	373	399
0960	Student Tuition Recovery Fund	373	399
0961	State School Deferred Maintenance Fund	372	398
0962	Volunteer Firefighters' Length of Service Award Fund	375	401
0965	Timber Tax Fund	374	400
0969	Public Safety Account	365	391
0970	Unclaimed Property Fund	375	401
0972	Manufactured Home Recovery Fund	365	391
0974	California Peace Officer Memorial Foundation Fund	355	381
0977	Resident-Run Housing Revolving Fund	369	395
0979	California Firefighters' Memorial Fund	353	379
0980	Predevelopment Loan Fund	367	393
0982	California Urban Waterfront Area Restoration Fund	357	383
0983	California Fund for Senior Citizens	353	379
0984	Rural Community Facility Grant Fund	369	395
0985	Emergency Housing and Assistance Fund	361	387
0990	Non-Treasury Trust Funds	366	392
1003	Cleanup Loans and Environmental Assistance to Neighborhoods Account	33	45
1006	Rural CUPA Reimbursement Account	39	51
1008	Firearms Safety and Enforcement Special Fund	105	191
1010	Natural Heritage Preservation Tax Credit Reimbursement Account	38	50
1017	Umbilical Cord Blood Collection Program Fund	152	238
2500	Pedestrian Safety Account	65	69
2501	Local Transportation Loan Account	65	69
3001	Public Beach Restoration Fund	133	219
3002	Electrician Certification Fund	99	185
3004	Garment Industry Regulations Fund	107	193
3007	Traffic Congestion Relief Fund	150	236
3008	Transportation Investment Fund	151	237
3010	Pierce's Disease Management Account	131	217
3015	Gas Consumption Surcharge Fund	107	193
3016	Missing Persons DNA Database Fund	125	211
3017	Occupational Therapy Fund	127	213
3018	Drug and Device Safety Fund	99	185
3019	Substance Abuse Treatment Trust Fund	148	234
3020	Tobacco Settlement Fund	149	235
3021	Agricultural Biomass Utilization Account	95	181
3022	Apprenticeship Training Contribution Fund	76	162
3023	WIC Manufacturer Rebate Fund	375	401
3024	Rigid Container Account	138	224
3025	Abandoned Mine Reclamation and Minerals Fund Subaccount	125	211
3027	Trauma Care Fund	151	237
3030	Workers' Occupational Safety and Health Education Fund	157	243
3033	California Memorial Scholarship Fund	85	171
3034	Antiterrorism Fund	75	161
3035	Environmental Quality Assessment Fund	103	189
3036	Alcohol Beverage Control Fund (Other Governmental Cost Fund)	75	161

Fund No.	Fund Name	Balance Sheet	Statement of Operations
3037	State Court Facilities Construction Fund	143	229
3039	Dentally Underserved Account	144	230
3042	Victims of Corporate Fraud Compensation Fund	155	241
3046	Oil, Gas, and Geothermal Administrative Fund	129	215
3053	Public Rights Law Enforcement Special Fund	134	220
3054	Health Care Benefits Fund	109	195
3055	County Health Initiative Matching Fund	359	385
3056	Safe Drinking Water and Toxic Enforcement Fund	139	225
3057	Dam Safety Fund	94	180
3058	Water Rights Fund	156	242
3059	Fiscal Recovery Fund	105	191
3060	Appellate Court Trust Fund	76	162
3062	Energy Facility License and Compliance Fund	101	187
3063	State Responsibility Area Fire Prevention Fund	146	232
3064	Mental Health Practitioner Education Fund	124	210
3065	Electronic Waste Recovery and Recycling Account	113	199
3066	Court Facilities Trust Fund	93	179
3067	Cigarette and Tobacco Products Compliance Fund	89	175
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